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Report No: RES00306

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT *AND/OR*
INTERNATIONAL DEVELOPMENT ASSOCIATION

RESTRUCTURING PAPER

ON A

PROPOSED PROGRAM RESTRUCTURING

OF

Enhancing Government Effectiveness for Improved Public Services

APPROVED ON 05-APR-2019

TO THE

Republic of Côte D'Ivoire

Governance
Western And Central Africa

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CURRENCY EQUIVALENTS

Exchange Rate Effective January 14, 2025

Currency Unit =	EUR
EUR 0.97 =	US$1
US$1.03 =	EUR 1

FISCAL YEAR
January 1 - December 31

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ABBREVIATIONS AND ACRONYMS

AGEROUTE	Road Management Agency (*Agence de Gestion des Routes*)
APR	Annual Performance Report
CFAF	CFA Franc
COVID-19	Corona Virus Disease 2019
DGBF	General Directorate of Budget and Finance (*Direction Générale du Budget et des Finances*)
DGI	General Directorate of Tax (*Direction Générale des Impôts*)
DGTCP	General Directorate of the Treasury and Public Accounting (*Direction Générale du Trésor et de la Comptabilité Publique)*
DLI	Disbursement-Linked Indicator
DLR	Disbursement-Linked Result
DMP	General Directorate of Public Procurement *(Direction des Marchés Publics)*
GoCI	Government of the Republic of Côte d'Ivoire
G2P	Government to Person
HIS	Health Information System
IDA	International Development Association
IGF	General Inspectorate of Finance *(Inspection Générale d'état)*
IP	Implementation Progress
IRI	Intermediate Results Indicators
ISR	Implementation Status and Results Report
IVA	Independent Verification Agent
P2G	Person to Government
PAGDS	Enhancing Government Effectiveness for Improved Public Services Program *(Projet d'Amélioration de la Gouvernance pour la Délivrance des Services de base aux citoyens)*
PAP	Program Action Plan
PDO	Program Development Objective
PFM	Public Financial Management
PforR	Program-for-Results
PGEDS	Economic Governance for Service Delivery Program
PPRC	Capacity Building Agency (*Programme Pour le Renforcement des Capacités)*
RP	Restructuring Paper
SIGOBE	Budgetary Information System (*Système de Gestion des Operations budgétaires de l'Etat)*
SIGOMAP	E-Procurement System (*Système d'information des Operations de passation des marches de l'Etat*)

BASIC DATA

Product Information

Operation ID	Operation Name
P164302	Enhancing Government Effectiveness for Improved Public Services
Product	Operation Acronym
Program-for-Results Financing (PforR)	Governance and Service Delivery
Operation Status	Approval Date
Active	05-Apr-2019
Does this operation have an IPF component?	
Yes	
Original EA Category	Current EA Category
Not Required (C) (PAD Approval Package-05 Apr 2019)	

ACCOUNTABILITY

Region/Country

Who is the primary beneficiary of this operation?	Beneficiary country/countries (borrower, recipient)
Country or Group of Countries	Cote d'Ivoire
Geographical Identifier	
Cote d'Ivoire	
Requesting Unit	
AWCF2 (6551)	
Will regional institutions act as the borrower/implementer?	
No	

Implementing Unit

Responsible Unit (e.g. EECG1)	Practice Area (Lead)
EAWG1 (9746)	Governance
Contributing Practice Areas Transport, Finance, Competitiveness and Innovation, Education, Health, Nutrition & Population	

OPERATION STATUS

Development Objective (DO)

Current Development Objective

Strengthen public resource mobilization and management for improved service delivery in the social, transport and financial sectors

Disbursement Summary (in USD million)

Source of Funds	Net Commitment	Disbursed	Undisbursed	% Disbursed
IBRD	--	--	--	0
IDA	180.18	142.40	42.78	76.90
Grants	--	--	--	0

Policy Waivers

Does this restructuring trigger the need for any policy waiver(s)?	No

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I. PROJECT STATUS AND RATIONALE FOR RESTRUCTURING

A. Program Status

1. **The Côte d'Ivoire Enhancing Government Effectiveness for Improved Public Services (PAGDS) Program for Results (PforR) was approved on April 5, 2019, with an initial financing envelope of US$100 million.** The financing envelope was reduced to US$84.98 million in 2020 as part of an omnibus Corona Virus Disease 2019 (COVID 19) portfolio reallocation before an Additional Financing[1] of US$110 million and extension of the Program to December 31, 2025 was approved in 2022, increasing the overall financing envelope to US$194.98 million. The Program Development Objective (PDO) is to: "Strengthen public resource mobilization and management for improved service delivery in the social, transport and financial sectors". The Program focuses on: (i) strengthened central government strategic performance-based management, budgeting, and procurement; (ii) strengthened domestic resource mobilization (DRM); and (iii) improved resources management for better service delivery in the education, health, financial inclusion, and road sectors.

2. **The Program supports the implementation of the Government of the Republic of Côte d'Ivoire (GoCI) Economic Governance for Service Delivery Program (PGEDS).** PGEDS aims to improve public service delivery and strengthen public resource management. It focuses on enhancing sectoral planning, performance-based budgeting and execution through modernized procurement and cash management at the central level, while introducing results-based focus at the sectoral level to boost service delivery performance.

3. **The Program has made important progress to date.** It was rated as Satisfactory for Progress towards achievement of PDO and Moderately Satisfactory for Overall Implementation Progress (IP) in the last Implementation Status and Results Report (ISR) archived on May 17, 2024. Disbursement reached US$132.14 million (71 percent of total financing) as of November 15, 2024. The Program has exceeded nine (9) of its eleven (11) PDO indicators, including: (a) reducing the average procurement process duration to the contract award phase from 198 to 92 days, surpassing the 2023 interim target of 120 days; (b) ensuring 95.4 percent of primary students in the first- and second-year preparatory course (CP1 and CP2) received the compulsory textbooks, exceeding the 90 percent target; (c) achieving 94.7 percent textbook distribution for primary school students for Elementary 1st and 2nd Year Courses (CE1 and CE2), above the 80 percent target; (d) achieving 90.66 percent success in student placement and electronic tracking, exceeding than the 85 percent target; (e) recording 88 percent placement of students in vocational schools, above the 60 percent target; (f) increasing digitization of selected government-to-person (G2P) and person-to-government (P2G) payment flows to 56.67 percent, against a 40 percent target; (g) realizing a 27.6 percent increase in tax revenues, far exceeding the 5 percent target; (h) increasing average customs revenue by 22.4 percent, exceeding the 6 percent target; and (i) increasing the number of patients tracked and treated via the Hospital Information System (HIS) platform from 0 percent at baseline to 58 percent currently.

4. **The two (2) remaining PDO indicators are progressing but remain unmet**. These include: (a) Annual Performance Reports (RAPs) from ministries, intended for public release within six months after the fiscal year-end are pending publication despite exceeding the target (33 departments vs. 30); and (b) the target to reduce delayed and over-budget road contracts to 40 percent has not been met, with the current rate at 87 percent. Thirteen (13) out of thirty-one (31) intermediate results indicators (IRIs) are not yet achieved but are progressing well. These include assessing the number of financial inclusion system users, the percentage of health centers using digital payment and drug management modules, electronic management of school parent associations' transactions and teachers' overtime tracking, capacity building for

[1] The Program's Additional Financing is effective since July 27, 2022. Following the Government's request to scale up and expand Program support, the Additional Financing contributes to: (i) strengthening existing institutions and systems for service delivery; (improving Domestic Resource Mobilization (DRM); (iii) supporting efficiency in management of health resources; (iv) strengthening strategic planning and M&E; and (v) expanding financial inclusion. The Additional Financing does not have an IPF component. Meanwhile, the IPF component of the Initial Financing continues to help carry out capacity-building activities and studies necessary for the achievement of the expected results.

non-performing road companies, deployment of e-procurement, taxation of plots post-census and cadaster activities, and electronic monitoring of imported bulk goods.

5. **Significant progress has been secured across each of the Program's three Result Areas.** Under Result Area 1: Strengthened Central Government strategic performance-based management, budgeting, and procurement: (a) the Prime Minister Office Delivery Unit is fully operational with the support of the Tony Blair Institute; (b) all ministries implement Performance-based budgeting and produce annual reports, pending publication as instructed by the Minister of Budget; and (c) contract award time has been reduced from 198 to 92 days, although e-procurement remains incomplete. Under Result Area 2: Strengthened Domestic Resource Mobilization (DRM): the General Directorate of Tax (*Direction Générale des Impôts*, DGI) has seen a 27.6 percent increase in tax revenue while cadastral registration and property tax collections are advancing in major cities. Discussions are underway in Customs Administration to secure transit procedures using automated scanner image processing and reduce customs fraud on land transit for bulk goods. Under Result Area 3: Improved Resources Management: (a) distribution of reading and mathematics textbooks to primary school students was completed at the start of the school year; (b) online enrollment and electronic monitoring of student attendance in subsidized private schools has reached 90 percent; (c) AGEROUTEMARCHE, an online tool for tracking road work contracts and company performance, has been launched; (d) the HIS is now operational in 180 health centers, achieving 100 percent of the target; (e) digitization of selected G2P and P2G payments has been increased via TRESORPAY/TRESORMONEY, including almost 50 percent of school exam fees and student grants payments. Additionally, through the IPF **Component**, the Program is supporting capacity building in transparency, accountability, and citizen participation in public financial management (PFM) to address key areas requiring specialized support and high-level technical expertise. Specifically, assistance is provided through the Capacity Building Agency (*Programme Pour le Renforcement des Capacités*, PPRC).

B. Rationale for Restructuring

6. **The proposed Restructuring is intended to enhance operational performance and ensure the effective achievement of PAGDS objectives**. The proposed restructuring, which would be the Program's second, is informed by the recommendations of the World Bank Implementation Support Mission completed in March 2024 and which highlighted the need for realignment of discrete Program results and financing with implementation realities that have emerged since the first restructuring (archived on November 3, 2020) and Additional Financing (approved on March 31, 2022).

7. **Reformulation of Disbursement-Linked Indicators (DLIs), indicators and reallocation of Program funds proposed by the restructuring will not impact the achievement of the PDO.** The PDO statement remains unchanged. The Program's overall Theory of Change will also not be affected. The intent of the original PDO indicators and DLIs will not be altered, rather those proposed to be revised will be more accurately framed or targeted in line with implementation realities, as explained below.

- **Revision to PDO indicator formulation**: This is proposed for PDO 1 on "Production of annual performance reports for all ministries to be accessible to the public within 6 months of the end of the fiscal year". The proposed change does not alter the intent or ambition of the PDO indicator but reflects a timing inconsistency in the original formulation. Each ministry now produces APRs under the guidance of the General Directorate of Budget and Finance (*Direction Générale du Budget et des Finances*, DGBF). Once validated by the Court of Auditors, these reports accompany the Settlement Act required for budget approval for year n+2. APRs are then only published and made accessible to the public after budget approval and promulgation, rather than within 6 months of fiscal year end. The indicator measure also requires revision to percentage given the number of ministries is prone to change due to government restructuring, with for example the number of ministries currently totaling 33 compared to 40 originally.
- **Revision to PDO indicator targets:** PDO 7 on "Reduction in roads contracts that are implemented with time and/or cost overruns" will be maintained, utilizing the AGEROUTEMARCHE platform which is fully operational. However, its target is proposed be adjusted to reflect implementation constraints, with current achievement standing at 87 percent compared to an end-target of 40 percent and original baseline of 100 percent.

- **Revision to DLI targets/formulation:**

  (i) DLI 2 on "Cumulative deployment of the recipient's e-procurement system to all ministries for electronic review of bidding documents and award of public procurement contracts" is proposed to be reformulated. Instead of a cumulative deployment to all ministries, a gradual deployment is recommended in recognition of the fact that while the E-Procurement System (*Système d'information des Operations de passation des marches de l'Etat*, SIGOMAP) has been developed, digitalizing procurement across ministries is a significant reform that requires substantial and sustained communication and training from the General Directorate of Public Procurement (*Direction des Marchés Publics*, DMP) and Ministry of Finance to line ministries. Disbursement-Linked Results (DLRs) 2.1, 2.2, 2.3 and their financing allocations are proposed to be accordingly reframed to capture gradual deployment and uptake of SIGOMAP.

  (ii) DLI 6 on "Increase in digitization of selected government to person (G2P) and person to government (P2G) payment streams" is proposed to be maintained. DLI 6 covers three types of payment flows, each covered by a dedicated DLR: (a) Digital payment of student grants; (b) Online school exam fees; and (c) Digitalized local tax payments. The Treasury's platform, TRESORPAY/TRESORMONEY, has significantly improved digital G2P and P2G payments, with nearly 70 percent of school fees and grants now processed digitally. However, there continues to be institutional barriers to local tax collection and operational constraints to implementing the related collection platform (NET-COLLECT). To circumvent these challenges, electronic municipal tax payments will still be targeted but instead through the well-functioning TresorPay/TresorMoney platform, and in tandem, DLR 6.3 is proposed to be re-focused on digitized land title deed payments.

  (iii) DLI 11 on "Annual increase of citizen satisfaction on service delivery in education and financial inclusion sectors" is proposed to be maintained. However, completed on October 30, 2023 public satisfaction surveys on education service delivery and financial inclusion showed an unexpectedly high overall satisfaction rate of 76 percent, with 77 percent for education and 72 percent for financial inclusion. These high baseline satisfaction rates have rendered the originally foreseen target of annual increase in satisfaction rate unrealistic, necessitating its downward revision through reformulation of the corresponding DLR 11.2 on "Citizen satisfaction, as measured through annual survey has increased by +5 percent vis-à-vis prior year, in Year 2, Year 3 and Year 4, respectively".

- **Revision to DLI financing allocations:** Up to the 2023-2024 school year, the Program ensured that 95.4 percent of primary students in the first- and second-year preparatory course (CP1 and CP2) receive the compulsory textbooks, exceeding the 90 percent target. From the 2024-2025 school year, the new World Bank education sector project will take over this activity. The Côte d'Ivoire Strengthening Primary Education System Operation (P177800) will introduce new teaching methods and distribute the relevant reading and mathematics textbooks to CP1 and CP2 students. To avoid funding duplication, reallocation of the remaining balance of DLI 4 on "Primary students in CP1 and CP2 that receive the required reading and mathematics textbooks at the beginning of the school year" is proposed. These funds are proposed to be maintained within the education sector, scaling-up textbook distribution to Elementary 1st and 2nd Year Courses through DLI 9 on "Percentage of CE1 and CE2 primary students that receive the required reading and mathematics texts at the beginning of the school year" which the Program will continue to support.

II. DESCRIPTION OF PROPOSED CHANGES

8. **This Restructuring Paper (RP) seeks the approval of the Country Director for the proposed Level 2 restructuring of the Côte d'Ivoire Enhancing Government Effectiveness for Improved Public Services (PAGDS) Program for Results**

(PforR). This restructuring proposal is in response to the request from the Government of the Republic of Côte d'Ivoire (GoCI) through a letter dated November 4, 2024 (no. 11533/MFB/CAB/PAGDS/2024). The following changes to the Program were requested by the Government: (i) Revision to PDO indicators and DLIs/DLRs; and (ii) Reallocating funds between DLIs. Proposed changes to PDO indicators and DLIs/DLRs are described in Table 1 and proposed reallocation of funds between DLIs is outlined in Table 2.

Table 1: Revision to PDO Indicators and DLIs/DLRs

PDO Indicator/DLI	Change
Strengthened strategic performance-based management, budgeting, and procurement	
PDO Indicator – *Performance Based Budgeting. Initial formulation: "Production of annual performance reports for all ministries to be available to the public within 6 months after the end of the fiscal year".*	Reformulate the PDO Indicator as follows: *"Production of annual performance reports for all ministries to be available to the public within 6 months* ***after the promulgation of the budget for year n+2****".* The indicator measure will also change from "Number" to "Percentage.
DLI 2 – *Cumulative deployment of the recipient's e-procurement system to all ministries for electronic review of bidding documents and award of public procurement contracts*	***Original Financing:*** Change DLI 2 (and the corresponding IRI) and revise resource allocation as follows: ***Gradual deployment*** *of the recipient's e-procurement system for electronic review of tender documents and award of public contracts (Percentage)*: • DLR 2.1. (Year 1 (2023)): 50 percent of bidding documents (lines with budget appropriations equal or greater than CFAF 100 million) processed in e-procurement (SIGOMAP) for five Pilot ministries (Agriculture, Water and sanitation, Budget, Culture and Tourism). Revised Amount: US$5 million. • DLR 2.2. (Year 2 (2024)): 75 percent of bidding documents (lines with budget appropriations equal or greater than CFAF 100 million) processed in e-procurement (SIGOMAP) for 75 percent of line Ministries. Revised Amount: US$4 million. • DLR 2.3. (Year 3 (2025)): For 75 percent of standard contracts (lines with budget appropriations equal or greater than CFAF 100 million) bidding documents are submitted in SIGOMAP and for 50 percent of said contracts, contracts are generated by the e-procurement system. Revised amount: US$3 million.
Improved Management of the Road Network	
PDO Indicator – *Reduction in roads contracts that are implemented with time and/or cost overruns (Percentage)*	Revise the end target value for the PDO Indicator from 40 percent to **75 percent.**
Increased Access to Financial Services	
DLI 6 – *Increase in digitization of selected government to person (G2P) and person to government (P2G) payment streams*	***Additional Financing:*** Change current DLR 6.3 (and the corresponding IRI): *Percentage of municipalities using digitalized payment of local taxes reaches 40, 60 and 80 percent in Year 2, Year 3 and Year 4, respectively* into ***Percentage of digitalized payment of land title deed reaches 20, 30 and 40 percent in Year 2, Year 3 and Year 4, respectively.*** ***Original Financing:***

	Change current DLR 6(iii): *Percentage of municipalities using digitalized payment of local taxes reaches 30 percent in Year 4, By* 6(iii): ***Percentage of digitalized payment of land title deed reaches 10 percent in Year 4 of the initial financing*.** ***Error correction on DLR 6.2 of the additional financing*** Change current DLR 6.2: Percentage of school exam fees paid online (CEPE, BEPC, BAC) by students 20, 40 and 60 percent in Year 1, Year 2 and Year 3, respectively by DLR 6.2: Percentage of school exam fees paid online (CEPE, BEPC, BAC) by students 30, 50 and 70 percent in Year 1, Year 2 and Year 3, respectively; to correct error that occurred on the baseline.
Improved Management of General Education Resources and Services	
DLI 11. – *Annual increase of citizen satisfaction on service delivery in education and financial inclusion sectors (Percentage)*	***Additional Financing:*** Change current DLR 11.2 (and the corresponding IRI): Citizen satisfaction, as measured through annual survey has increased by +5 percent vis-à-vis prior year, in Year 2, Year 3 and Year 4, respectively **into**: Citizen satisfaction, as measured through annual survey has increased **by +2 percentage points** vis-à-vis prior year, in Year 2, Year 3 and Year 4, respectively.

Table 2: Reallocation of funds between DLIs (million EUR)

DLIs	Original Financing Allocation	Additional Financing Allocation	Proposed Reallocation of funds (AF only)	Revised Allocation (AF only)
DLI 1: Annual Finance Law executed through execution module of Budgetary Information System (SIB) and quarterly budget execution reports generated.	15.67		-	
DLI 2: Cumulative deployment of the recipient's e-procurement system to all ministries for electronic review of bidding documents and award of public procurement contracts	10.44		-	
DLI 3: Students assigned places in private secondary schools who are effectively placed and electronically monitored	6.93	7.125	-	7.125
DLI 4: Primary students in CP1 and CP2 that receive the required reading and mathematics textbooks at the beginning of the school year	7.81	**5.35**	**(2.675)**	**2.675**
DLI 5: Operationalization of an on-line performance monitoring tool to track implementation of roads works contracts (quality, cost and delays); with classification of contractors based on performance	9.57		-	

DLI 6: Increase in digitization of selected government to person (G2P) and person to government (P2G) payment streams	10.44	13.65	-	13.65
DLI 7: Percentage of students effectively placed in private technical/vocational schools and whose presence is electronically controlled at least every three months (AF)	0	8.88	-	8.88
DLI 8: Percentage of students enrolled online in the secondary school of their choice (private and public) by their parents (AF)	0	3.60	-	3.60
DLI 9: Percentage of CE1 and CE2 primary students that receive the required reading and mathematics texts at the beginning of the school year (AF)	0	**5.34**	**2.675**	**8.015**
DLI 10: Establishment of the Delivery Unit and production and dissemination by the Delivery Unit of quarterly reports on strategic priority Programs (AF)	0	8.90	-	8.90
DLI 11: Annual increase of citizen satisfaction on service delivery in education and financial inclusion sectors (AF)	0	8.90	-	8.90
DLI 12: Annual increase of average direct and indirect tax revenues and annual increase of average customs and duties revenues (AF)	0	23.175	-	23.175
DLI 13: Deployment of the Hospital Information System (HIS) platform and increase of the percentage of patients monitored and treated through the Hospital Information System (HIS) platform (AF)	0	13.38	-	13.38
Total	**60.86**	**98.30**	**-**	**98.30**

III. PROPOSED CHANGES

Operation Information	Proposed Changes	Operation Information	Proposed Changes
Results	Yes	Reallocations	Yes
Development Objective	No	Loan Closing Date Extension	No
Safeguard Policies Triggered	No	Loan Cancellations	No
ISDS	No	Financial Management	No
MFD/PCE	No	Procurement	No

Risks	No	Institutional Arrangement	No
Legal Covenants	No	Implementation Schedule	No
Conditions	No	Other Change(s)	No
Implementation Modalities	No		
Disbursements Estimates	No		
Disbursements Arrangements	No		
Clients	No		
Program Scope	No		
Program Action Plan	No		

IV. DETAILED CHANGE(S)

COSTS & FINANCING

Is this an MFD-Enabling Project (MFD-EP)?

Is this project Private Capital Enabling (PCE)?

LOANS

Reallocation Between Disbursement Categories

LEGAL

Environmental Assessment (EA) Category

Change in EA Category?	No

Safeguard Policies Triggered

Policies	Triggered	Explanation (required if rating changes)
	Current	
Projects on International Waterways (OP) (BP 7.50)		

Projects in Disputed Area (OP) (BP 7.60)

ANNEX 1: RESULTS

COUNTRY: Cote d'Ivoire
Enhancing Government Effectiveness for Improved Public Services

PDO Indicators by PDO Outcomes

Performance Based Budgeting								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Revise Production of annual performance reports for all ministries publicly accessible within 6 months after promulgation of the Budget for year n+2 (Percentage)	0.00	Dec/2018	40.00	06-Dec-2024	40.00	06-Dec-2024	100.00	Dec/2024
Modernization of public procurement systems								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Reduction in the average time to complete the procurement process through contract award stage (Days)	198.00	Dec/2018	92.00	06-Dec-2024	92.00	06-Dec-2024	90.00	Dec/2025
	Comments on achieving targets		Data collection for this indicator will be more relevant once the e-procurement platform is operational. However, current DMP data shows an average pass time at the end of June 2023 of 91.9 days. It was 93.6 days at the end of June 2020					
Improved Management of General Education Resources and Services								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Increase number of Students effectively placed and monitored electronically in private schools (Percentage)	40.00	Dec/2020	90.66	06-Dec-2024	90.66	06-Dec-2024	95.00	Dec/2025
	Comments on achieving targets		Reduction in the time required to confirm student attendance in private schools and pay per student subsidies. This requires at minimum of quarterly monitoring through the electronic monitoring system which serves as the					

			basis for verification of student attendance. This contribute to improve transparency in payment of students subsidies by the Government.					
Primary students in CP1 and CP2 that receive the required reading and mathematics textbooks at the beginning of the school year (Percentage)	61.00	Dec/2018	95.40	06-Dec-2024	95.40	06-Dec-2024	95.00	Dec/2025
Primary students in CE1 and CE2 that receive the required reading and mathematics textbooks at the beginning of the school year (Percentage)	0.00	Dec/2021	94.70	06-Dec-2024	94.70	06-Dec-2024	95.00	Dec/2025
Students effectively placed in private vocational schools and electronically monitored at least every three months (Percentage)	0.00	Dec/2019	88.00	06-Dec-2024	88.00	06-Dec-2024	80.00	Dec/2024
Improved management of the road network								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Revise Reduction in roads contracts that are implemented with time and/or cost overruns (Percentage)	100.00	Dec/2020	87.00	06-Dec-2024	87.00	06-Dec-2024	75.00	Dec/2025
Increased Access to Financial Services								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Increase in digitization of selected government to person (G2P) and person to government (P2G) payment streams (Percentage)	10.00	Jun/2021	56.67	06-Dec-2024	56.67	06-Dec-2024	80.00	Dec/2025
	Comments on achieving targets		Increased percentage digitization of 3 payment streams (i) payment of local taxes, (ii) payment of student bursaries, and (iii) payment of mission fees of civil servants and other state employees. TRESOR PAY" platform, developed by the General Directorate of the Treasury and Public Accounting (DGTCP) will be launched in late 2021 and will process all government payments. The digitalization of local tax collection is progressing well in pilot municipalities. This action contributed to enhance financial inclusion by allowin the opening of 33 356 transactions accounts for informal sector actors in almost 10 percent of municipalities (22 out of 201 existing communes).					
Inceased Domestic Resource Mobilization - DRM								

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Increased average annual tax revenues (Percentage)	2.40	Dec/2020	27.60	06-Dec-2024	27.60	06-Dec-2024	10.00	Dec/2025
Increased average annual customs revenue (Percentage)	5.00	Dec/2020	22.40	06-Dec-2024	22.40	06-Dec-2024	10.00	Dec/2025

Increased number of patients monitored and treated through the Hospital Information System SIH

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Number of patients monitored and treated through the Hospital Information System (SIH) platform (Percentage)	0.00	Dec/2020	69.00	06-Dec-2024	69.00	06-Dec-2024	60.00	Dec/2025

Intermediate Results Indicators by Results Areas

Improved Management of the Road Network

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Roads contracts monitored through on-line performance monitoring tool for works contracts, and publication of data including classification of all service providers (Percentage)	0.00	Dec/2018	100.00	06-Dec-2024	100.00	06-Dec-2024	100.00	Dec/2023
	Comments on achieving targets		Implementation of on-line performance monitoring tool for works contract, and publication of data including classification of all service providers (100%) based on performance. This indicator is met and certified by the IVA.					
Non-performaning contractors provided capacity building to improve (Percentage)	0.00	Dec/2018	100.00	06-Dec-2024	100.00	06-Dec-2024	70.00	Dec/2023
	Comments on achieving targets		Percentage of contractors who score below the line based on the performance management tool and are classified as non-performing who are provided with capacity building to raise awareness on performance standards and requirements. This indicator will be evaluated by the end 2021					
Signature of Framework Contracts for Emergency Road Infrastructure (Yes/No)	No	Dec/2018	Yes	09-May-2024	Yes	09-May-2024	Yes	Dec/2023
	Comments on achieving targets		Implementation of Framework Contracts for Emergency Road Infrastructure. The Drafting of the framework contracts is ongoing.					

Improved Management of General Education Resources and Services								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Students in secondary school in subsidized private placements who are registered online by their parents (Percentage)	0.00	Dec/2018	80.00	06-Dec-2024	80.00	06-Dec-2024	70.00	Dec/2023
Signature of Multi-annual contracts validated for school kits and textbooks (Yes/No)	No	Dec/2018	Yes	09-May-2024	Yes	09-May-2024	Yes	Dec/2023
	Comments on achieving targets		Signature of Multi-annual contracts for supply of school kits and textbooks. Not yet available.					
Proportion of girls assigned online by parents in sixth grade compared to all students assigned (Percentage)	0.00	Dec/2021	50.15	06-Dec-2024	50.15	06-Dec-2024	30.00	Dec/2025
Number of private secondary schools equipped with the functional biometric control device (Number)	0.00	Dec/2019	3,099.00	06-Dec-2024	3,099.00	06-Dec-2024	3,000.00	Dec/2024
COGES transactions and teachers' overtime management are done electronically via SIGCOGES (Yes/No)	No	Dec/2021	No	06-Dec-2024	No	06-Dec-2024	Yes	Dec/2025
Number of private vocational schools equipped with the functional biometric control devices (Number)	0.00	Dec/2019	701.00	06-Dec-2024	701.00	06-Dec-2024	600.00	Dec/2024
Strengthened strategic performance-based management, budgeting, and procurement								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Adoption of a new procurement code incorporating provisions for the use of an electronic system of procurement and multi-year and framework contracts (Yes/No)	No	Dec/2018	Yes	22-Jun-2021	Yes	22-Jun-2021	Yes	Dec/2023
	Comments on achieving targets		Implement of new procurement code that modernizes available procurement tools, including incorporating provisions for the use of an electronic system of procurement and multi-year contracts and framework agreements. target already met.					
	0.00	Dec/2018	4.00	06-Dec-2024	4.00	06-Dec-2024	4.00	Dec/2025

Production of a quarterly performance report of the procurement system (Number)	Comments on achieving targets		Production of performance monthly report of the procurement system. The four quarterly Reports for 2023 have been produced.					
Revise Gradual deployment of the recipient's e-procurement system for electronic review of tender documents and award of public contracts (Percentage)	0.00	Dec/2018	0.00	06-Dec-2024	0.00	06-Dec-2024	75.00	Dec/2025
Annual Finance Law executed through execution module of the Integrated State Budget Operations Management System (SIGOBE) and quarterly budget execution reports generated. (Yes/No)	No	Dec/2018	Yes	22-Jun-2021	Yes	22-Jun-2021	Yes	Dec/2023
	Comments on achieving targets		Annual Finance Law is executed through the execution module of the Budgetary Information System (SIB) and quarterly budget reports generated for budget years 2020-2023. The Budget is currently being implemented through the new system SIGOBE (replacing SIB) and the quarterly reports are generated from the system.					
Establishment of the Delivery Unit and production and dissemination by the Delivery Unit of quarterly reports on strategic priority Programs (Number)	0.00	Nov/2021	4.00	06-Dec-2024	4.00	06-Dec-2024	14.00	Dec/2025
Functioning National Climate Coordination mechanism (Yes/No)	No	Dec/2020	Yes	06-Dec-2024	Yes	06-Dec-2024	Yes	Dec/2025
Increased Access to Financial Services								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
People and businesses using financial services (Number of people) CRI			1,606,806	08-Oct-2024	1,606,806	08-Oct-2024		
People and businesses using financial services – Youth (Number of people) CRI			378,170	08-Oct-2024	378,170	08-Oct-2024		
People and businesses using financial services – Female (Number of people) CRI			614,254	08-Oct-2024	614,254	08-Oct-2024		
	0.00	Dec/2018	84.00	06-Dec-2024	84.00	06-Dec-2024	100.00	Dec/2023

Digitization and integration of Records of RCCM with Commercial Court/Tribunals (Percentage)	Comments on achieving targets		The RCCM archive/records and the court cases are digitized and integrated with the Tribunal of Commerce (Abidjan) including the records from the tribunaux d'instances de Youpougon and Plateau and available online. Percentage of 302,000 files to be digitized as of December 2018. Digitalization of RCCM records is ongoing.					
Monthly users of the online comparator tool for consumers to evaluate financial services (Observatory) (Number)	0.00	Dec/2018	0.00	06-Dec-2024	0.00	06-Dec-2024	10,000.00	Dec/2023
	Comments on achieving targets		Number of monthly users of the online comparator tool for consumers to evaluate financial services that is implemented as part of the Financial Services Observatory.					
Consumers provided access to online financial education materials and training (Number)	0.00	Dec/2018	0.00	06-Dec-2024	0.00	06-Dec-2024	1,000.00	Dec/2023
	Comments on achieving targets		Number of consumers provided access to online financial education materials and training annually. Process of awarding the contract for the main activity is underway.					
Users of Financial Observatory services reporting satisfaction with the available financial tools, information, and services (Percentage)	0.00	Dec/2018	0.00	06-Dec-2024	0.00	06-Dec-2024	70.00	Dec/2023
	Comments on achieving targets		Share of users of Financial Observatory services reporting satisfaction with the available financial tools, information, and services. This includes the satisfaction with the consumer service, financial comparators, and financial education services. This indicator will be evaluated once services are offered to users.					
Revise Number of people who hold a TRESORPAY/TRESORPAY digital payment account (including 40% of women) (Number)	33,356.00	Dec/2019	1663 531	06-Dec-2024	1663 531	06-Dec-2024	200,000.00	Dec/2025
Monthly users of the call center and online complaint management tool in which information has been received and/or issues on financial services adequately addressed (OQSF) (Number)	0.00	Dec/2020	0.00	09-May-2024	0.00	09-May-2024	10,000.00	Dec/2024
Strengthened domestic resource mobilization								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
Annual Increase in taxpayers post census (Number)	110,124.00	Dec/2019	113 506	06-Dec-2024	113 506	06-Dec-2024	117,124.00	Dec/2025
Number of plots effectively taxed post census (Number)	0.00	Dec/2021	1 226	06-Dec-2024	1 226	06-Dec-2024	7,000.00	Dec/2025

Annual increase of plots taxed in Yamoussoukro, Korhogo and Daloa (Percentage)	0.00	Nov/2021	24.00	06-Dec-2024	24.00	06-Dec-2024	40.00	Dec/2025
Compliance rate of Cargo in Transit (Percentage)	0.00	Nov/2021	99.08	06-Dec-2024	99.08	06-Dec-2024	75.00	Dec/2025
Percentage of imported bulk goods monitored electronically (Percentage)	0.00	Nov/2021	105.60	06-Dec-2024	105.60	06-Dec-2024	75.00	Dec/2025
Development and adoption of a Tax Administration Strategic Plan (Yes/No)	No	Dec/2020	Yes	27-Jun-2023	Yes	27-Jun-2023	Yes	Dec/2022
Improved resources management for better service delivery in Health sector								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Result	Month/Year	Result	Date	Result	Date	Result	Month/Year
People using digitally enabled services (Number of people) CRI			8,103,080	08-Oct-2024	8,103,080	08-Oct-2024		
People using digitally enabled services – Youth (Number of people) CRI			2,414,694	08-Oct-2024	2,414,694	08-Oct-2024		
People using digitally enabled services – Female (Number of people) CRI			4,518,122	08-Oct-2024	4,518,122	08-Oct-2024		
Increased number of Health Centers connected to SIH (Percentage)	0.00	Dec/2020	100.00	06-Dec-2024	100.00	06-Dec-2024	75.00	Dec/2025
Increase number of health centers using digital platform for health services payments (Percentage)	0.00	Dec/2020	11	06-Dec-2024	11	06-Dec-2024	75.00	Dec/2025
Increased number of connected Health Centers using digital platform for management of drugs (Percentage)	0.00	Dec/2020	0.00	06-Dec-2024	0.00	06-Dec-2024	60.00	Dec/2025

Disbursement Linked Indicators (DLI)

DLI Name		Baseline	Actual (Previous)		Actual (Current)		End Target
			Result	Date	Result	Date	
1 Annual Finance Law executed through execution module of Budgetary Information System (SIB) and quarterly budget execution reports generated. (Yes/No) Total Allocation:15.67	Value	No	Yes	22-Jun-2021	Yes	22-Jun-2021	
	Allocated Amount	0.00					0.00
Revise 2 Gradual deployment of the recipient's e-procurement system for electronic review of bidding documents and award of public procurement contracts (Percentage) Total Allocation:10.44	Value	0.00	0.00	22-Jun-2021	0.00	22-Jun-2021	75.00
	Allocated Amount	0.00					2.61
3 Students assigned places in private secondary schools who are effectively placed and electronically monitored (Percentage) Total Allocation:8.00	Value	0.00	40.00	22-Jun-2021	40.00	22-Jun-2021	95.00
	Allocated Amount	0.00					2.67
	Value	61.00	97.97	22-Jun-2021	97.97	22-Jun-2021	

Revise 4 Primary students in CP1 and CP that receive the required reading and mathematics textbooks at the beginning of the school year (Percentage) Total Allocation:3.00	Allocated Amount	0.00					0.00
5 Operationalization of an on-line performance monitoring tool to track implementation of roads works contracts (quality, cost and delays); with classification of contractors based on performance (Percentage) Total Allocation:9.57	Value	0.00	100.00	22-Jun-2021	100.00	22-Jun-2021	
	Allocated Amount	0.00					0.00
Revise 6 Increase in digitization of selected government to person (G2P) and person to government (P2G) payment streams (Percentage) Total Allocation:15.00	Value	0.00	0.00	22-Jun-2021	0.00	22-Jun-2021	60.00
	Allocated Amount	0.00					5.60
7 Percentage of students effectively placed in private technical/vocational schools and whose presence is electronically	Value	20.00	30.00	31-Dec-2021	30.00	31-Dec-2021	
	Allocated Amount	0.00					0.00

controlled at least every three months (Percentage) Total Allocation:10.00							
8 Percentage of students enrolled online in the secondary school of their choice (private and public) by their parents (Percentage) Total Allocation:4.00	Value	0.00	0.00	31-Dec-2021	0.00	31-Dec-2021	
	Allocated Amount	0.00					0.00
Revise 9 Percentage of CE1 and CE2 primary students that receive the required reading and mathematics texts at the beginning of the school year (Percentage) Total Allocation:9.00	Value	60.00	0.00	31-Dec-2020	0.00	31-Dec-2020	
	Allocated Amount	0.00					0.00
10 Establishment of the Delivery Unit and production and dissemination by the Delivery Unit of quarterly reports on strategic priority Programs (Number) Total Allocation:10.00	Value	0.00	0.00	01-Dec-2021	0.00	01-Dec-2021	4.00
	Allocated Amount	0.00					2.00
Revise 11 Annual increase of citizen satisfaction on service delivery in education and financial	Value	0.00	0.00	31-Dec-2021	0.00	31-Dec-2021	2.00
	Allocated Amount	0.00					2.00

inclusion sectors (Percentage) Total Allocation:10.00							
12 Annual increase of average direct and indirect tax revenues and annual increase of average customs and duties revenues (Percentage) Total Allocation:26.00	Value	2.00	0.00	31-Dec-2020	0.00	31-Dec-2020	10.00
	Allocated Amount	0.00					4.00
13 Deployment of the Hospital Information System (HIS) platform and increase of the percentage of patients monitored and treated through the Hospital Information System (HIS) platform in hospitals connec (Percentage) Total Allocation:15.00	Value	0.00	0.00	31-Dec-2020	0.00	31-Dec-2020	60.00
	Allocated Amount	0.00					4.00

ANNEX 2: PROGRAM ACTION PLAN

Action Description	Source	DLI#	Responsibility	Timing		Completion Measurement	Action
Monitor implementation of IGF internal audit recommendations reports Capacity building of Members of Parliament (CAEF National Assembly and Senate) to control Annual Performance Reports (RAP)	Fiduciary Systems		IGF, DMP, IGM, MEER, MENET-FP	Recurrent	Semi-Annually	GF internal audit recommendations reports monitored Increased capacity of Members of Parliament to control RAPs	No change
Capacity building on Online Complaints Handling mechanisms on public procurement by ANRMP	Technical		ANRMP	Due Date	30-Nov-2023	Capacity for Online Complaints Handling mechanisms built	No change

Include the budget and annual plan of the Program in the annual Finance Law	Technical		Directorate of Budget, MEF	Recurrent	Quarterly	Unaudited financial report of the first quarter of each fiscal year of the Program implementation period	No change
Annual external audit of annual financial statements of the program implemented by the participating ministries	Fiduciary Systems		Court of Accounts	Recurrent	Yearly	Audit reports submitted to the Bank and published on the websites of MEF and Court of Accounts	No change
Staff the DAF and MEF with Focal Point and program ST in MEF with dedicated procurement, FM and internal control staff	Fiduciary Systems		DAF/MEF and TS of the Program	Due Date	15-Jun-2020	Core staff in place	No change
Strengthen the capacity of IGF to conduct the bi-annual inspections and internal audit missions (e.g. training and/or additional staff)	Fiduciary Systems		MEF/ST	Due Date	30-Jun-2023	Annual plan of the IPF component includes budget line for payment of targeted non-staff capacity strengthening cost	No change

Install SIGFIP, ASTER, and SIGMAP in the premises of the Technical Secretariat (ST) of the Program	Fiduciary Systems		MEF, SNDI and ST of the Program	Due Date	31-Jul-2019	Budget executed through SIGFIP and IFR and annual statement prepared through information derived from SIGFIP and ASTER	No change
Timely submission of External audit reports by the Supreme Audit Institution (Cours des Comptes) and close monitoring of external audit recommendations	Fiduciary Systems		Court of Accounts supported by TS	Recurrent	Yearly	External audit reports submitted by SAI in a timely fashion and recommendations closely monitored	No change
AF Initial advance up to 15% of the total amount of the PforR allocation as well as 10% representing the prior result achieved at effectiveness.	Other		MEF/ST	Due Date	31-May-2022	Prior result achieved at effectiveness.	No change
Prepare and submit on a semi-annual basis, a detailed report on the training and capacity building	Fiduciary Systems		Court of Accounts and TS	Recurrent	Semi-Annually	Copy of the training and capacity building reports submitted by the audit firm.	No change

activities conducted by the auditing firm supporting the Court of Accounts to audit the annual financial statements of the Program.							
Develop and implement grievance redress mechanisms (GRMs) for the main activities supported by the Program.			MEF/ST	Recurrent	Continuous	GRMs established	No change
Monitor the Geo-mapping of rural road networks.	Technical		MEF/ST	Recurrent	Semi-Annually	Semi-annual monitoring report produced in a timely fashion.	No change
Adopt the Decree creating the Delivery Unit at the Prime Minister's Office.	Other		MEF/ST	Due Date	30-Jun-2023	Adoption of decree.	No change

Proposed

Action Description	Source	DLI#	Responsibility	Timing	Completion Measurement