Financing Agreement

(Additional Financing for the Public Financial Management and Accountability Project)

between

DEMOCRATIC REPUBLIC OF CONGO

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

Dated March 3, 2017
FINANCING AGREEMENT

AGREEMENT dated March 3, 2017, entered into between the DEMOCRATIC REPUBLIC OF CONGO ("Recipient") and the INTERNATIONAL DEVELOPMENT ASSOCIATION ("Association") for the purpose of providing additional financing for activities related to the Original Project (as defined in the Appendix to this Agreement). The Recipient and the Association hereby agree as follows:

ARTICLE I — GENERAL CONDITIONS; DEFINITIONS

1.01. The General Conditions (as defined in the Appendix to this Agreement) constitute an integral part of this Agreement.

1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions or in the Appendix to this Agreement.

ARTICLE II — GRANT

2.01. The Association agrees to extend to the Recipient, on the terms and conditions set forth or referred to in this Agreement, a grant in an amount equivalent to thirty-seven million Special Drawing Rights (SDR 37,000,000) ("Grant"), to assist in financing the project described in Schedule 1 to this Agreement ("Project").

2.02. The Recipient may withdraw the proceeds of the Grant in accordance with Section IV of Schedule 2 to this Agreement.

2.03. The Maximum Commitment Charge Rate payable by the Recipient on the Unwithdrawn Grant Balance shall be one-half of one percent (1/2 of 1%) per annum.

2.04. The Payment Dates are April 15 and October 15 in each year.

2.05. The Payment Currency is the Dollar.

ARTICLE III — PROJECT

3.01. The Recipient declares its commitment to the objectives of the Project and the Program. To this end, the Recipient shall carry out the Project through COREF in accordance with the provisions of Article IV of the General Conditions.

3.02. Without limitation upon the provisions of Section 3.01 of this Agreement, and except as the Recipient and the Association shall otherwise agree, the Recipient
shall ensure that the Project is carried out in accordance with the provisions of Schedule 2 to this Agreement.

ARTICLE IV — REMEDIES OF THE ASSOCIATION

4.01. The Additional Event of Suspension consists of the following, namely, that as a result of events which have occurred after the date of this Agreement, an extraordinary situation shall have arisen which shall make it improbable that the Program or a substantive part thereof will be carried out.

ARTICLE V — EFFECTIVENESS; TERMINATION

5.01. The Effectiveness Deadline is the date ninety (90) days after the date of this Agreement.

5.02. For purposes of Section 8.05(b) of the General Conditions, the date on which the obligations of the Recipient under this Agreement (other than those providing for payment obligations) shall terminate is twenty (20) years after the date of this Agreement.

ARTICLE VI — REPRESENTATIVE; ADDRESSES

6.01. The Recipient's Representative is its minister in charge of finance.

6.02. The Recipient's Address is:

Ministry of Finance
Boulevard du 30 Juin- Commune de la Gombe
Kinshasa 1
Democratic Republic of Congo

6.03. The Association's Address is:

International Development Association
1818 H Street, N.W.
Washington, D.C. 20433
United States of America

Telex: Facsimile:
248423 (MCI) (1) 202 477 6391
AGREED at __________________________, March 3, 2017, as of the
day and year first above written.

DEMOCRATIC REPUBLIC OF CONGO

By:

[Signature]

Authorized Representative

Name: Henri YAV NDIANG

Title: Ministre de Finances

INTERNATIONAL DEVELOPMENT ASSOCIATION

By:

[Signature]

Authorized Representative

Name: Abraham Marcelpha NDIAYE

Title: Country Director
SCHEDULE 1

Project Description

The objective of the Project is to improve domestic revenue mobilization, public expenditure management and accountability, at central level and in selected Provinces.

The Project consists of the Original Project and the following additional parts:

Part1: Supporting Domestic Revenue Mobilization and Expenditures Management

Carrying out of a program aimed to improve the Recipient's revenue mobilization and budgetary capacity, and encompassing the provision of works, goods, non-consulting services, consultants' services, Workshops and Training, and the financing of Operating Costs required for:

1.1 Supporting Domestic Revenue Mobilization

Strengthening of Tax Administration in its ability to capture and utilize the Recipient's fiscal potential, and consisting of: (i) the carrying out of fiscal studies and the development of a strategy for the expansion of the taxpayers' database; (ii) the development of a strategy and capacity building initiatives to improve and consolidate the value-added tax reform; (iii) the carrying out of taxation studies and the revision and drafting of legislation to improve tax policies and legislation on tax exemptions; (iv) the carrying out of capacity building activities to strengthen the inspection services capabilities to combat tax fraud; (v) the carrying out of voluntary compliance initiatives; (vi) the upgrading and equipping of the offices of the Tax Administration to suitably house its operational services and the provision of vehicles to improve the quality of services delivered to taxpayers; (vii) the development and installation of an integrated tax management information system; and (viii) Training of tax officers to improve the quality of human resources and their working conditions.

1.2 Strengthening the Budgetary Capacity of Line Ministries

Strengthening of the budgetary capacity of the Line Ministries, through the reinforcement of the capacity of the Ministry of Budget to improve budget forecasting and the introduction of the performance-based budgeting reform in selected Line Ministries, encompassing: (i) budget improvement by means of development and implementation of budget preparation tools and dissemination events; (ii) the establishment of a program-based budgeting task force in pilot Line Ministries; (iii) the development and implementation of a capacity building program for performance-based budgeting; (iv) the establishment of the administrative and financial directorates in Line Ministries through the upgrading and equipping of the required offices; (v) the extension of the expenditure chain information system in Line Ministries; and (vi) the strengthening of the role and capacity of budget control officers.
1.3 Supporting the Implementation of the Public Procurement Law

Enhancement of the implementation of the Public Procurement Law, through:
(i) the strengthening of the capacity building of the main actors in the legal and regulatory
framework governing the Recipient’s public procurement, including the delivery of
seminars and the production of guidance documents; (ii) the upgrading and equipping of
the offices of the Public Procurement Regulation Authority and the Directorate General
for Managing Public Contracts; (iii) the acquisition of software for the management of
public procurement and the creation of a gateway with the chain of expenditure; (iv) the
setting up of the qualitative assessment of the procurement system and periodic audits of
public procurement; (v) the upgrading and equipping of the branches of the Public
Procurement Regulation Authority in the Provinces and the strengthening and development
of their staff; and (vi) the creation of a public procurement magazine.

1.4 Strengthening Cash Management and Public Accounting System

Strengthening of the Recipient’s public accounting system through: (i) the drafting
of guidelines and instructions to underpin the implementation and enforcement of the
Accounting Regulation; (ii) the upgrading and equipping of the offices of the Directorate
General of Treasury and Public Accounts; (iii) the establishment of the national network
of public accountants, including the strengthening of the staff and the upgrading and
equipping of the accounting units in Kinshasa and selected Provinces; (iv) the enhancement
of the quality production of public accounts and financial statements, encompassing the
testing of initiatives for the establishment of the government securities market and the
treasury single account, the development of software to improve cash flow management,
and the strengthening of the capacity of the accounting profession so as to improve the
capacity of the Accounting Profession Organization and thereby facilitate its adhesion to
the International Federation of Accountants, enable a partnership between the accounting
profession and the public sector actors and, thereby, strengthen the capacity of the
Congolese Accounting Standards Body.

1.5 Strengthening the Internal Control Systems

Strengthening of the Recipient’s internal control systems, including: (i) the
improvement of the institutional and legal framework of the General Inspectorate of
Finance through drafting of regulations, recruitment and Training of new staff; (ii) the
strengthening of the capacity of the IGF and the Line Ministries’ inspections units to
implement the risk-based audit approach; (iii) the delivery of Training required to carry out
financial audits, compliance audits and performance audits of the public administrations;
and (iv) the acquisition of office and computer equipment for the Line Ministries’
inspection units.
Part 2: Strengthening Budget Oversight and Improving Transparency

Carrying out a program to strengthen the external control of the Recipient's public financial management, and encompassing the provision of goods, non-consulting services, consultants' services, Workshops and Training and the financing of Operating Costs required for:

2.1 Strengthening External Audit Processes

Improvement of the technical capacity and effectiveness of the Supreme Audit Institution, through: (i) the implementation and dissemination of the Organic Law; (ii) capacity building activities for the benefit of the Supreme Audit Institution’s staff; (iii) coordination strengthening between the Supreme Audit Institution and IGF; (iv) the enhancement of the Supreme Audit Institution’s information system; (v) the strengthening of the process for the preparation of the public accounts and the issuance of the judgement thereon; and (vi) the carrying out of the Supreme Audit Institution auditing work program.

2.2 Strengthening the Legislative Oversight

Strengthening of the capacities of the Economics and Finance Committees in the National Assembly and the Senate through the provision of the required technical advisory services and the upgrade of their information systems.

2.3 Increasing Public Access to Key Fiscal Information and Participatory Public Expenditure Management

Promotion of the transparency, accountability and citizen control in the area of public financial management at the central, provincial and local levels, through: (i) the carrying out of participatory activities aimed to enhance the transparency of the process of programming, budgeting and adoption of public finance laws; (ii) the carrying out awareness events and training of CSOs with the objective of strengthening citizen control of the budget execution; (iii) the implementation of the participatory budget process at the level of decentralized territorial entities and in close consultation with their respective Provinces; and (iv) the carrying out of advocacy activities for civil society to promote transparency and accountability in the management of public finances.

Part 3: Establishing Public Financial Management Systems at the Provincial Level

Carrying out a program to improve the public financial management systems in selected Provinces, encompassing the provision of works, goods, non-consulting services, consultants’ services, Workshops and Training and the financing of Operating Costs required for: (i) the upgrading and equipping of the offices of the Provincial Assembly in selected Provinces and the strengthening of their capacities to play an oversight role in the budget planning and execution; (ii) the upgrading and equipping of the offices of the provincial government and the strengthening of the provincial government’s institutional
and technical capacities to better manage public expenditures; (iii) the upgrading and equipping of the offices of the provincial revenue divisions and the strengthening of the institutional and technical capacities of the provincial Tax Administration; (iv) the upgrading and equipping of the offices of the provincial government for public procurement and the strengthening of their public expenditures management; (v) the establishment, upgrading and equipping of the Steering and Monitoring Committee for Local Public Finance Reform and the strengthening of its logistical support; and (vi) the delivery of Training, the carrying out of spot checks and campaign for the benefit of CSOs to develop participatory budgeting and budget control for the Recipient’s citizens.

**Part 4: Project Management**

Strengthening of COREF’s capabilities for coordination, administration, communication, financial management, procurement, monitoring and evaluation under the Project, through the carrying out of annual self-assessments, audits, and the dissemination of Project activities to the central and provincial levels, including the provision of goods, non-consulting services, consultants’ services, Workshops and Training and the financing of Operating Costs as required therefor.
SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements

The Recipient shall maintain throughout the period of Project implementation:

(a) the COREF vested with responsibility for day-to-day management and coordination of the Project, and supported by an implementation team with staffing and powers acceptable to the Association, as further described in the Project Operations Manual; and

(b) the Joint Government/Development Partners Committee on PFM Reforms with the responsibility to review the implementation of the Project and under terms of reference and with a composition and powers acceptable to the Association, as further described in the Project Operations Manual.

B. Annual Work Programs

1. The Recipient shall, not later than November 30 in each calendar year during Project implementation, prepare and furnish to the Association, a program of activities proposed for inclusion in the Project during the following Fiscal Year, including: (i) a detailed timetable for the sequencing and implementation of said activities; and (ii) the Provinces in which the proposed Project activities are to be carried out.

2. The Recipient shall exchange views with the Association on each such proposed annual work program, and shall thereafter carry out such program of activities for such following year as shall have been agreed between the Recipient and the Association ("Annual Work Program").

3. Only those activities which are included in an Annual Work Program shall be included in the Project. Notwithstanding the foregoing, the Annual Work Program may be amended from time to time while it is being implemented to include new activities, provided the Association has provided the prior and written concurrence to any such amendment.

C. Anti-Corruption

The Recipient shall ensure that the Project is carried out in accordance with the provisions of the Anti-Corruption Guidelines.
D. Project Operations Manual and MOU

The Recipient shall:

(a) Not later than one (1) month after the Effectiveness Date, update the Project Operations Manual in form and substance satisfactory to the Association;

(b) carry out the Project in accordance with the Project Operations Manual and the MOU; and

(b) shall not amend the Project Operations Manual or the MOU without the prior written approval of the Association.

Section II. Project Monitoring, Reporting and Evaluation

A. Project Reports

1. The Recipient shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 4.08 of the General Conditions and on the basis of the Monitoring and Evaluation Indicators. Each Project Report shall cover the period of one (1) calendar semester, and shall be furnished to the Association not later than one (1) month after the end of the period covered by such report.

2. For purposes of Section 4.08(c) of the General Conditions, the report on the execution of the Project and related plan required pursuant to that Section shall be furnished to the Association not later than six (6) months after the Closing Date.

B. Mid-Term and Other Reviews

The Recipient shall:

(a) maintain policies and procedures adequate to enable it to monitor and evaluate on an ongoing basis, in accordance with the Monitoring and Evaluation Indicators, the carrying out of the Project and the achievement of the objective thereof;

(b) prepare, under terms of reference satisfactory to the Association, and furnish to the Association on or about January 31, 2018, and on or about January 31, 2020, a report integrating the results of the monitoring and evaluation activities and setting out the measures recommended to ensure the efficient carrying out of the Project and the achievement of the objectives thereof during the period following each such date; and
(c) review with the Association, respectively, on or about March 30, 2018, and on or about, March 30, 2020, or such later dates as the Association shall request, each of the reports referred to in the preceding paragraph (b), and, thereafter, take all measures required to ensure the efficient completion of the Project and the achievement of the objective thereof, based on the conclusions and recommendations of the said report and the Association's views on the matter.

C. Financial Management, Financial Reports and Audits

1. The Recipient shall maintain or cause to be maintained a financial management system in accordance with the provisions of Section 4.09 of the General Conditions.

2. The Recipient shall prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar quarter, interim unaudited financial reports for the Project covering the quarter, in form and substance satisfactory to the Association.

3. The Recipient shall have its Financial Statements audited in accordance with the provisions of Section 4.09(b) of the General Conditions. Each audit of the Financial Statements shall cover the period of one Fiscal Year of the Recipient. The audited Financial Statements for each such period shall be furnished to the Association not later than six (6) months after the end of such period.

Section III. Procurement

A. General

1. Goods, Works and Non-Consulting Services. All goods, works and non-consulting services required for the Project and to be financed out of the proceeds of the Grant shall be procured in accordance with the requirements set forth or referred to in Section I of the Procurement Guidelines, and with the provisions of this Section.

2. Consultants' Services. All consultants' services required for the Project and to be financed out of the proceeds of the Grant shall be procured in accordance with the requirements set forth or referred to in Sections I and IV of the Consultant Guidelines, and with the provisions of this Section.

3. Definitions. The capitalized terms used below in this Section to describe particular procurement methods or methods of review by the Association of particular contracts, refer to the corresponding method described in Sections II and III of the Procurement Guidelines, or Sections II, III, IV and V of the Consultant Guidelines, as the case may be.
B. Particular Methods of Procurement of Goods, Works and Non-Consulting Services

1. International Competitive Bidding. Except as otherwise provided in paragraph 2 below, goods, works and non-consulting services shall be procured under contracts awarded on the basis of International Competitive Bidding.

2. Other Methods of Procurement of Goods, Works and Non-Consulting Services. The following methods, other than International Competitive Bidding, may be used for procurement of goods, works and non-consulting services for those contracts specified in the Procurement Plan: (i) National Competitive Bidding, subject to the additional provisions and modifications set forth in the Annex to this Schedule 2; (ii) Shopping; and (iii) Direct Contracting.

C. Particular Methods of Procurement of Consultants' Services

1. Quality- and Cost-based Selection. Except as otherwise provided in paragraph 2 below, consultants' services shall be procured under contracts awarded on the basis of Quality- and Cost-based Selection.

2. Other Methods of Procurement of Consultants' Services. The following methods, other than Quality- and Cost-based Selection, may be used for procurement of consultants' services for those contracts which are specified in the Procurement Plan: (i) Selection based on Consultants' Qualifications; (ii) Single-source Selection of consulting firms; (iii) Procedures set forth in paragraphs 5.2 and 5.3 of the Consultant Guidelines for the Selection of Individual Consultants; and (iv) Single-source procedures for the Selection of Individual Consultants.

D. Review by the Association of Procurement Decisions

The Procurement Plan shall set forth those contracts which shall be subject to the Association's Prior Review. All other contracts shall be subject to Post Review by the Association.

Section IV. Withdrawal of the Proceeds of the Grant

A. General

1. The Recipient may withdraw the proceeds of the Grant in accordance with the provisions of Article II of the General Conditions, this Section, and such additional instructions as the Association shall specify by notice to the Recipient (including the "World Bank Disbursement Guidelines for Projects" dated May 2006, as revised from time to time by the Association and as made applicable to this Agreement pursuant to such instructions), to finance Eligible Expenditures as set forth in the table in paragraph 2 below.
2. The following table specifies the category of Eligible Expenditures that may be financed out of the proceeds of the Grant ("Category"), the allocations of the amounts of the Grant to the Category, and the percentage of expenditures to be financed for Eligible Expenditures in the Category:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Grant Allocated (expressed in SDR)</th>
<th>Percentage of Expenditures to be Financed (inclusive of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, works, non-consulting services, consultants' services, Operating Costs and Workshops and Training for the Project</td>
<td>37,000,000</td>
<td>100%</td>
</tr>
<tr>
<td>TOTAL AMOUNT</td>
<td>37,000,000</td>
<td></td>
</tr>
</tbody>
</table>

B. Withdrawal Conditions; Withdrawal Period

1. Notwithstanding the provisions of Part A of this Section, no withdrawal shall be made for payments made prior to the date of this Agreement.

2. The Closing Date is December, 31 2021.
ANNEX TO SCHEDULE 2

Additional Provisions Applicable to National Competitive Bidding

For the purposes of following National Competitive Bidding ("NCB") procedures in the procurement of goods and non-consulting services to be financed under the Grant, NCB may be used subject to using the open procedure ("appel d'offres ouvert") set forth in the Public Procurement Law and the Manual of Procedures of the Public Procurement Law as per the Recipient's Decree No. 10/22 dated June 2, 2010; provided, however, that such procedure shall be subject to the provisions of Section I and paragraphs 3.3 and 3.4 of Section III of the Procurement Guidelines and the additional following modifications:

(a) Standard Bidding Documents: All standard bidding documents to be used for the Project under NCB shall be found acceptable to the World Bank before their use during the implementation of Project.

(b) Eligibility: Eligibility of bidders and acceptability of their goods and services shall not be based on their nationality and/or their origin; and association with a national firm shall not be a condition for participation in a bidding process. Therefore, except for the ineligibility situations referred to in paragraphs 1.10(a) (i) and 1.10(a) (ii) of the Procurement Guidelines, the eligibility of bidders must be based solely on their qualification, experience and capacity to carry out the contract related to the specific bidding process.

(c) Advertising and Bid Preparation Time: Bidding opportunities shall be advertised at least in a national newspaper of wide circulation and on the website of the Recipient's procurement regulator (Autorité de Régulation des Marchés Publics) and bidders should be given at least thirty (30) days from the date of invitation to bid or the date of availability of the bidding documents, whichever is later.

(d) Criteria for Qualification of Bidders: Qualification criteria shall only concern the bidder's capability and resources to perform the contract taking into account objective and measurable factors. Such criteria for qualification of bidders shall be clearly specified in the bidding documents.

(e) Bid Evaluation and Contract Award: A contract shall be awarded to the substantially responsive and lowest evaluated bidder provided that such bidder meets the qualification criteria specified in the bidding documents. No scoring system shall be allowed for the evaluation of bids, and no "blanket" limitation to the number of lots which can be awarded to a bidder shall apply. The criteria for bid evaluation and the contract award conditions shall be clearly specified in the bidding documents.
(f) Preferences: No preference shall be given to domestic/regional bidders; to domestically/regionally manufactured goods; and to bidders forming a joint venture with a national firm or proposing national sub-contractors or carrying out economic activities in the territory of the Recipient.

(g) Publication of Contract Award: Information on all contract awards shall be published in at least a national newspaper of wide circulation or in the Recipient’s Procurement Regulator (Autorité de Régulation des Marchés Publics) website.

(h) Fraud and Corruption: In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the Association’s policy to sanction firms or individuals found to have engaged in fraud and corruption as set forth in the Procurement Guidelines.

(i) Inspection and Audit Rights: In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the Association’s policy with respect to inspection and audit of accounts, records and other documents relating to the bid submission and contract performance.

(j) Requirement for administrative documents and/or tax clearance certificate: The bidding documents shall not require foreign bidders to produce any administrative or tax related certificates prior to confirmation of awarding a contract.

(k) Modifications of a Signed Contract: Any change in the contract amount which, singly or combined with all previous changes, increases the original contract amount by fifteen percent (15%) or more must be done through an amendment to the signed contract instead of signing a new contract.
APPENDIX

Definitions

1. "Accounting Profession Organization" and "ONEC" means, each, the *Ordre National des Experts Comptables du Congo*.


3. "Annual Work Program" means each annual work program prepared by the Recipient and approved by the Association in accordance with the provisions of Section 1.B of Schedule 2 to this Agreement.


5. "Category" means the category of items set forth in the table in Section IV of Schedule 2 to this Agreement.

6. "Civil Society Organization" and "CSO" means, each, an association around which the Recipient's society voluntarily organizes itself and which represents a wide range of interests and ties, including a community group, a non-governmental organization, a labor union, an indigenous group, a charitable organization, a faith-based organization, a professional association and a foundation.

7. "Congoese Accounting Standards Body" means the Recipient's *Conseil Permanent de la Comptabilité au Congo*.


10. “Development Partners Committee on PFM Reforms” means the *Partenaires techniques et Financiers membres du groupe inter-bailleurs appuyant les finances publiques*, a group of development partners involved in public financial management reform support in favor of the Recipient and signatories to the MOU (as hereinafter defined).

11. “Directorate General for Managing Public Contracts” means the Recipient’s *Direction Générale de Contrôle des Marchés Publics*, established and operating under the Public Procurement Law (as hereinafter defined).


14. “Fiscal Year” means any of the Recipient’s fiscal year, which commences on January 1 and ends on December 31.


16. “General Inspectorate of Finance” and “IGF” means, each, the Recipient’s *Inspection Générale de Finances*.

17. “Joint Government/Development Partners Committee on PFM Reforms” means the *Cadre Permanent de Concertation et de Suivi des Reformes des Finances Publiques*, the joint committee created and operating under the MOU (as hereinafter defined).

18. “Line Ministries” means any and all of the Recipient’s ministries in charge of health, education, rural development, infrastructure and agriculture, or any additional ministry as shall have been agreed upon by the Association.


20. “Monitoring and Evaluation Indicators” means the agreed monitoring and evaluation indicators set forth in the Project Operations Manual (as hereinafter defined) to be utilized by the Recipient to measure the progress in the implementation of the Project and the degree to which the objectives thereof are being achieved.

22. “Operating Costs” means recurrent costs of the Project incurred on account of: (i) operation and maintenance of vehicle, repairs, fuel and spare parts; (ii) equipment and computer maintenance, including hardware and software; (iii) communication costs and shipment costs (whenever these costs are not included in the cost of goods); (iv) office supplies and equipment; (v) rent for office facilities; (vi) utilities and insurances; (vii) travel and per diem costs for technical staff carrying out Training (as hereinafter defined), supervisory and quality control activities; and (viii) salaries of support staff for COREF, but excluding salaries of the Recipient’s civil servants.

23. “Organic Law” means an organic law institutional aimed at strengthening the Supreme Audit Institution (as hereinafter defined) to be submitted to the approval of the Recipient’s legislative body during the implementation of the Project.


25. “Original Project” means the Project described in Schedule 1 to the Original Financing Agreement.

26. “PFM” means public finance management, the institutional and organizational procedures and processes put in place by the Recipient to mobilize and use public resources.


28. “Procurement Plan” means the Recipient’s procurement plan for the Project, dated December 7, 2016, and referred to in paragraph 1.18 of the Procurement Guidelines and paragraph 1.25 of the Consultant Guidelines, as the same shall be updated from time to time in accordance with the provisions of said paragraphs.

29. “Program” means the Recipient’s public financial management program (Plan Stratélique de la Réforme des Finances Publiques) designed to carry out public financial management reforms in the Recipient’s territory, as adopted in March 2010.
30. "Project Operations Manual" means the manual dated November 21, 2013, found satisfactory to the Association and which shall contain, inter alia: (i) the terms of reference, functions and responsibilities under the Project for COREF and the Joint Government/Development Partners Committee on PFM Reforms; (ii) the procedures for procurement of works, goods, non-consulting services, consultants’ services, Operational Costs, Training and Workshops, as well as for financial management and audits under the Project; (iii) the Monitoring and Evaluation Indicators for the Project; (iv) the Annual Work Program for the first year of Project implementation, in form and substance satisfactory to the Association; and (v) flow and disbursement arrangements of Project funds; as said manual may be amended from time to time with the Bank’s prior approval.

31. "Province" means any of the Recipient’s provinces in which the Project may be executed, and includes the provinces of Nord Kivu, Sud Kivu, Haut-Katanga, Tanganyika, Haut-Lomami, Lualaba, Equateur, Nord-Ubangi, Sud-Ubangi, Mongala, Tshuapa, Kasai Oriental, Sankuru, Lomami, Kasai, Kasai Central, Kinshasa City, Mai-Ndombe, Kwilu, and Kwango; and “Provinces” means more than one Province, collectively and indistinctively.

32. "Provincial Assembly" means the parliamentary assembly in each of the Provinces covered under the Project.


34. "Public Procurement Regulation Authority" means the Recipient’s Autorité de Régulation des Marchés Publics established and operating under the Recipient’s Decree No. 10/21 dated June 2, 2010.

35. "Steering and Monitoring Committee for Local Public Finance Reform" means a steering committee in charge of the oversight of public finance reform at the provincial level, created in each of the Provinces and operating under the respective regulation issued by each Province governor.

36. "Supreme Audit Institution" means the Recipient’s Cour des Comptes, as established and operating under the Recipient’s Ordinance/Law No. 85-005 dated February 6, 1987, as the same may be amended from time to time.

37. "Tax Administration" means, collectively: (i) the Direction General de Impôts in charge of core taxes; (ii) the Direction Générale des Recettes Administratives et Domaniales, responsible for the non-tax revenue administration; and (iii) the Direction Générale des Douanes et Accises in charge of customs administration.

38. "Workshops and Training" means the workshops and training conducted in the territory of the Recipient, including purchase and publication of materials, rental
of facilities, course fees, and travel and subsistence for participants, trainees and trainers.