

PROJECT COMPLETION REPORT (PCR)

A. PROJET INFORMATION AND KEY DATES

I. BASIC INFORMATION

Project Number: P-BJ-KA0-007	Project Name: Control Institutions Support Project (PAIC)	Country: Republic of Benin	
Lending Instrument(s): Grant Protocol No. 2100155005216 of 21/07/2005		Sector: Multisector (Governance)	Environmental Classification: III
Initial Commitment: UA 2,500,000	Amount to be Cancelled: UA 914,964.31	Amount Disbursed: UA 1,585,035.69	% Disbursed: 63.4% (10/9/2010) A number of project activities initially planned were abandoned.

Borrower: Government of the Republic of Benin

Executing Agency: Economic and Financial Programmes Monitoring Unit (CSPEF) within the Ministry of Economy and Finance which replaced the Reforms Actions Coordination structure (CAR) in 2007, hitherto the Project Executing Agency

Co-financiers and Other External Partners: Government of Benin; Kingdom of Denmark

II. KEY DATES

Project Design Note approved by Ops. Com.: NA	Appraisal Report Cleared: NA	Board Approval: 29/06/2005
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Restructuring(s): NA

	Original Date	Actual Date	Difference in months [Actual date – Original date]
EFFECTIVENESS	December 2005	21 July 2005	-5
MID-TERM REVIEW	NA	NA	0
CLOSING	31 December 2009	30 June 2010	6

III. RATINGS SUMMARY

CRITERIA	SUB-CRITERIA	RATINGS
PROJECT OUTPUT	Achievement of Outcomes	3
	Achievement of Outputs	3
	Timeliness	3
	OVERALL PROJECT OUTPUT	
BANK PERFORMANCE	Design and Readiness	3
	Supervision	3
	OVERALL BANK PERFORMANCE	
BORROWER PERFORMANCE	Design and Readiness	2
	Implementation	3
	OVERALL BORROWER PERFORMANCE	

IV. RESPONSIBLE BANK STAFF

POSITIONS	AT APPROVAL	AT COMPLETION
Regional Director	Mr. J. M.GHARBI	Mr. J.K. LITSE
Sector Director	-	Mr. G. NEGATU
Division Manager	-	Ms. M. KANGA
Project Manager	Mr. R.KANE	Mr. M. B.I. BOUABDALLI
PCR Team Leader		Mr. M. B.I. BOUABDALLI
PCR Team Members		A. COULIBALY/Consultant.

B. PROGRAMME CONTEXT

Summarize the rationale of Bank assistance. State:

- the development challenge the project seeks to address,
- Borrower's overall strategy to address it,
- Bank's activities and performance in this/these country(ies) and sector during the last year, and
- ongoing activities financed by the Bank and other external sources that complete, duplicate or relate to this project.

Please, cite relevant sources. Comment on the strength and coherence of this rationale.

[At most 300 words. Any additional narrative about this programme's origin, if needed, must be placed in Annex 6: Project Narrative]

In Benin as in other countries of the sub-region, public finance management is undergoing profound change with the gradual introduction of results-based management alongside the streamlining of traditional *a priori* expenditure controls. For long, these controls were one of the causes of bottlenecks in implementing public programmes and projects. However, despite significant efforts since 2000 to manage public finances according to the new approach, many negative factors continue to blight performance indicators, for instance the inadequate internal control system notwithstanding fiscal reforms implemented and the high number and weakness of internal and external control organs.

Therefore, better public expenditure control remains one of the priorities defined by the Beninese Government in its Poverty Reduction Strategy Paper (PRSP). This strategic guideline aims to help improve public expenditure efficiency and transparency, and poverty reduction. It is in line with the Bank strategy as defined in the 2005- 2009 Results-based Country Strategy Paper (RBCSP).

To support the Government in implementing the reform, the Bank financed the Control Institutions Support Project (PAIC). Approved by the Bank in 2005, PAIC is supported by Danish Cooperation and synergizes with other operations financed by development partners. The complementarity of these operations helped to improve the performance of major State agencies.

Operations conducted by development partners include: (i) the National Assembly Modernization Support Project financed by UNDP – one of whose components concerns the training of Members of Parliament; and (ii) the Results-based Management Reform Support Project (PROREGAR) financed by the EU – an operation that enabled the Audit Bench to close the accountability gap of several fiscal years.

C. PROJECT OBJECTIVE AND LOGICAL FRAMEWORK

1. State the Development Objective(s) of the Programme (as set out in the appraisal report)

Overall, the project aims to improve public expenditure management and thereby contribute to poverty reduction. This general objective is underpinned by the following three specific objectives:

- (i) Strengthen, streamline and increase the efficiency of internal control;
- (ii) Strengthen, streamline and increase the efficiency of external control;
- (iii) Strengthen Parliament's technical capacity to control the stewardship of Government.

2. State how each key project component will contribute to achieving the project development objectives

The project comprises the following four components:

- (I) Support to *a priori* control institutions, notably the Directorate of Financial Control (FC) and the FC delegations in the country's administrative districts ("*départements*");
- (II) Support to internal *a posteriori* control institutions, notably the General Inspectorate of Finance (IGF) and Directorates of Inspection and Internal Verification (DIVI*) in sector ministries;
- (III) Strengthen the capacity and efficiency of external control institutions, especially the Supreme Court (Audit Bench) and the National Assembly (Finance and Exchange Committee and the Administrative General Secretariat);
- (IV) Project management.

The first three components (through training, technical assistance and procurement of computer hardware/software and vehicles) are crucial to achieving the project objectives. The fourth component will contribute to project implementation.

3. Provide a brief assessment (up to two sentences) of the project objectives along the following three dimensions: insert a working score, using the scoring scale provided in Appendix 1.

PROJECT OBJECTIVES DIMENSIONS		ASSESSMENT	WORKING SCORE
RELEVANT	a) Relevant to the country's development priorities.	Centred on strengthening budget control (internal and external), PAIC was designed to help implement Benin's PRSP by providing adequate response to challenges linked to the management of public resources in order to contribute to poverty reduction.	3
ACHIEVABLE	b) Objectives could be achieved with the Project inputs and in the expected timeframes.	Although the timeframes for completing some activities were at times too optimistic considering the complexity of public finance control reforms, the project objectives were realistic and achievable.	3
COHERENT	c) Consistent with the Bank's national or regional strategy.	The project objectives are consistent with the Bank's country strategy as defined in Benin's 2005-2009 Results-based Country Strategy Paper (RBCSP). In particular, PAIC was designed to support the RBCSP's strategic objective of "promoting good governance and institution building".	4
	d) Consistent with the Bank's overall priorities.	The project is consistent with the Bank's key strategic orientations, particularly in governance and poverty reduction.	4

(*) These structures have become General Inspectorates of Ministries (IGM)

4. Lay out the project logical framework. In the absence of a logical framework, fill the table below. Indicate the overall project objective, the main project components, the main activities of each component and the expected outcomes and outputs, as well as indicators for measuring achievement of outputs. Add additional rows, if needed.

COMPONENTS	ACTIVITIES	OUTPUTS	OUTCOMES	INDICATORS TO BE MEASURED
Component 1: Support to internal <i>a priori</i> control institutions.	1. Recruit international technical assistance in financial control and results-based management for the Directorate of Financial Control (DCF)	Recommendations for strengthening the efficiency of results-based financial management formulated	Design of financial control standards and norms	Organizational and technical audit guide available
	2. Thematic and ICT (information and communication technologies) training at DCF and the FC delegations in the country's administrative districts (" <i>départements</i> ")	61 people trained in financial control and 25 agents trained in specific applications and ICTs	Professionalism in the conduct of control missions	Ratio of rejected payment dossiers down from 20% in 2006 to 10% in 2008
	3. Supply of computer hardware and software to DCF and the FC Delegations of the country's <i>départements</i>	16 desktop computers, 2 laptop computers, 1 server, 9 laser printers, 16 inverters, 7 USB disks, 1 overhead projector, 6 fax machines, 7 photocopiers etc. procured for the Directorate and the 6 Financial Control (FC) commissions	Capacity of DCF and FC commissions to use computers improved	Time taken to process money orders and procurement authorizations reduced from 4 to 2 days in 2008
Component 2: Support to internal <i>a posteriori</i> control institutions	1. (a) Recruitment of 16 national short-term experts in diverse specialties for IGF ; (b) Recruitment of 3 international experts for DIVIs in sector ministries	(a) 7 PARSRP programmes audited (b) The activities of sector ministries and methodologies for conducting inspections and control in the above-mentioned structures diagnosed	Technical guides for conducting inspections and controls in sector ministries designed; PARSRP programmes audited	Technical and organizational audit guides available 7 PARSRP programmes actually audited by IGF
	2. Training in ICTs and techniques of programme budget implementation and performance indicator monitoring/evaluation	22 IGF executives trained abroad; and 21 executives trained for DIVIs	Technical skills of executives strengthened Activities of internal control organs coordinated	Increase in the volume of inspection dossiers (10% in 2006 and 15% in 2007)
	Supply of vehicles, and computer hardware and software	75 desktop computers, 52 laptop computers, 1 server, 51 laser printers, 63 inverters, 22 photocopiers, 21 fax	Capacity to use computers at IGF and DIVIs of sector ministries improved	Rate of implementation of activity programmes must increase from 80% in 2006 to 95% in 2008.

		machines, 23 scanners, 1 project management software, 2 vehicles and 2 motorcycles for IGF and DIVIs		
Component 3: Strengthen the technical capacity and efficiency of external control institutions	1. Provision of international technical assistance in information technology and ad hoc consultancy services for the Supreme Court	Design of the IT master plan; Strengthening of technical skills of the Audit Bench (AB)	AB computerized; Gaps in drafting appropriation bill implementation reports filled	Gap in drafting the 2007 appropriation bill implementation reports filled
	2. Training: (a) for Audit Bench; (b) promotion and sensitization seminars for civil society and the media; (c) Training for the National Assembly	10 auditors, 16 AB magistrates and 83 Members of Parliament trained; 38 AB and National Assembly personnel trained in ICTs; 2 promotion and sensitization seminars organized	(a) Jurisdictional account audits accelerated as from 2006; (b) findings disseminated; (c) MPs' capacity to understand laws improved	Appropriation bill implementation reports; Performance audit of Year N available in November of N+1
	3. Supply of computer hardware and accessories to the National Assembly and Audit Bench	98 desktop computers, 10 laptop computers, 2 servers, 36 laser printers, 98 inverters, 5 network printers, 7 scanners and professional software procured for the Audit Bench and the National Assembly	Mastery of information technology at the AB and National Assembly improved	Timeframe for passing the act ratifying the budget, loan and grant agreements reduced to 4 months
Component 4: Project management	1. Establishment of a project management, coordination and monitoring mechanism	Project Unit within CSPEF is functional	The Project Unit's services are in line with its terms of reference	Adequate human resources put in place; quarterly progress reports drafted
	2. Recruitment of an audit firm	Annual account audits performed	Annual account audit reports transmitted to the Bank	Annual accounts audit reports accepted by the Bank
	3. Supply of equipment	6 desktop computers, 6 inverters, 1 scanner, 3 laser printers, fax machine, 1 photocopier, computer software, 2 vehicles financed by GVT	Project administrative and accounts management data processed electronically	Appropriate software used and progress reports prepared regularly.

5. For each of the <u>log. frame's</u> dimensions, briefly assess (up to two sentences) the extent to which the logical framework helped in achieving the above objectives. Insert a working score, using the scoring scale provided in Appendix 1. If no log. frame exists, score this section 1 (one).			
PROGRAMME LOGICAL FRAMEWORK DIMENSIONS		ASSESSMENT	WORKING SCORE
LOGICAL	a) Present the logical causal link for achieving the programme development objectives.	Causal links between activities, outcomes and outputs are not satisfactory for achieving the objectives.	2
MEASURABLE	b) Express objectives and outputs in a way that is measurable and quantifiable.	The logical framework gives measurable, quantifiable indicators, albeit excessive for objectives, given the institutional capacity of structures.	3
THOROUGH	c) State the risks and key assumptions.	The assumptions and risks were properly identified during project design and the proposed mitigative measures are adequate. Frequent changes at the Ministry of Finance (5 ministers from 2005 to 2008) considerably affected the project.	3

D. OUTCOMES AND OUTPUTS

I. ACHIEVEMENT OF OUTPUTS

In the table below, assess the achievement of actual VS expected outputs for each major action. Import the expected outputs from the log. frame in Section C. Score the extent to which the expected outcomes were achieved. Calculate the weighted score roughly in proportion to the cost of project activities. The overall score will be auto-generated as an average of the weighted score. Override the calculated score, if desired, and provide justification.

MAIN ACTIVITIES		Working Score	Proportion of Project Costs in Percentage (as stated in the appraisal report)	Weighted Score (auto-generated)			
Expected Outputs	Actual Outputs						
Component 1: Support to internal <i>a priori</i> control institutions							
Activity 1: Recruit for DCF, an international expert in financial control and results-based management for 6 months instead of 12 months as planned.							
Output 1: Control standards and norms designed.	Organizational and technical audit guide available and used effectively and efficiently	3	11.4 %	0.342			
Activity 2: Training sessions on themes related to financial control and Information and Communication Technologies							
Output 2: 61 people trained in financial control and 25 agents in specific applications and ICTs	Over 86 financial control delegates including 10 FC executives trained abroad; 25 agents trained in specific applications and ICTs. That contributed in reducing the rejection ratio of payment orders.						
Activity 3: Supply of computer hardware							
Output 3: Computer hardware supplied, installed and functional.	Several pieces of equipment, including 16 desktop computers, 1 server, 9 laser printers, 6 fax						

	machines, 7 photocopiers, etc. were supplied to the Directorate and to the six Financial Control (FC) commissions. The use of this hardware helped to reduce the processing time of payment orders and procurement authorizations to 2 days.			
Component 2: Support to internal a posteriori control institutions				
Activity 1: Recruit: (a) short-term national experts for IGF; (b) international experts for DIVIs in sector ministries.				
Output 1: • PARSR Pprogrammes audited • Technical guides designed on the conduct of controls and inspections in sector ministries	PARSRP programmes were not audited; none of the 16 national experts envisaged were recruited due to significant delays in preparing procurement dossiers. Technical guides on the conduct of controls and inspections in sector ministries were designed			
Activity 2: 22 IGF executives trained abroad; and 21 executives trained for DIVIs.	Over 22 IGF executives trained abroad; 21 executives trained for DIVIs, a situation reflected in the strengthening of skills. The number of inspection missions increased to about 45 on average per year.	2	30.3 %	0.606
Activity 3: Supply of computer hardware and vehicles.				
Output 3: Vehicles and computer hardware delivered and functional	Two vehicles procured through Government funding, in addition to several pieces of equipment of which 75 desktop computers, 52 laptop computers, 51 printers and 1 server are available and functional. However, the rate of implementation of the activity programme did not improve significantly due to a fall in the number of inspectors general.			
Component 3: Support to external control institutions				
Activity 1: Recruit an international IT expert for the Audit Bench (AB)				
Output 1: Computer master plan designed	1 International IT expert was recruited and AB's master plan designed	3	48.2 %	1.446
Activity 2: Training: (a) for the Audit Bench (b) promotion and sensitization seminars for the civil society and media; (c) Training for the National Assembly				

Output 2: 10 auditors and 16 AB magistrates as well as 83 MPs trained; 38 persons trained in ICTs for the AB and the National Assembly; 2 promotion and sensitization seminars organized	(a) 10 auditors and 16 AB magistrates plus 19 other AB agents were trained in information technology; this translated into better accounting skills; (b) two sensitization seminars not held, thus limiting the dissemination of the accounts audits performed by AB; (c) 19 executives trained for the National Assembly. However, none of the 83 MPs envisaged were trained.			
Activity 3: Supply of computer hardware				
Output 3: Computer hardware delivered and installed	Several computer hardware, of which 2 servers, 98 desktop computers, 10 laptop computers, 36 laser printers, 5 network printers and professional software for AB and National Assembly available and functional.			
Component 4: Project management				
Activity 1: Establish the Project Management Unit				
Output 1: Management unit operational	Management unit strengthened (in human and material resources) and operational; coordination effective; quarterly progress reports transmitted; however, frequent delays in public procurements.			
Activity 2: Recruit a consultancy firm to audit project accounts		3	10.1 %	0.303
Output 2: Annual project accounts audited	Annual accounts audits performed from FY 2006 to 2009; corresponding reports transmitted to the Bank; Closing audit (January to June 2010) not yet performed. Solutions for conducting this audit are being studied.			
UT SCORE [Score is calculated as an average of weighted score]				2.7

Check here to override the calculated score

Provide justification for overriding the auto-calculated score

Insert the new score or re-enter auto-calculated score	3
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II. ACHIEVEMENT OF OUTCOMES

1. Using available monitoring data, assess the achievement of expected outcomes. Import expected outcomes from the logical framework in Section C. Score the extent to which outcomes were achieved. The overall outcomes score will be auto-calculated as an average of the workings scores. **Override auto-calculated score, if desired, and provide justification.**

OUTCOMES		Working Score
Expected	Actual	
Component 1: Support to internal a priori control institutions		
Outcome 1: Design of control standards and norms	Standards and norms designed: financial control manual prepared – an action that improved the quality of work.	3
Outcome 2: Professionalism in the execution of financial control missions	Improved professionalism of executives: the rejection ratio of orders for payment dossiers fell from 20% in 2006 to 10% in 2008.	3
Outcome 3: Capacity of DCF and FC commissions to use computers improved	Improved capacity of DCF and the FC commissions to use computer hardware: timeframe for processing orders for payment and procurement authorizations reduced to 2 days on average.	3
Component 2: Support to internal a posteriori control institutions		
Outcome 1: (a) Design of inspection guides in sector ministries; (b) Audit of PARSRP programmes	(a) Technical and organizational audit guides of sector ministries designed; (b) none of the 7 PARSRP programmes were audited by IGF, since 16 national consultants were not recruited	2
Outcome 2: Strengthening of the technical skills of executives	Technical skills of executives strengthened; however, the activity programmes of inspection missions remained virtually at the same level with approximately 45 missions on average against the expected increase of 10% in 2006 and 15% in 2008.	2
Outcome 3: Improved capacity to use computer hardware at IGF and the DIVIs of sector ministries	Capacity to use computer hardware improved but the rate of implementation of programmes of activities remained below 80% due to the drop in the number of inspectors general from 29 in 2006 to 23 in 2009 (those going on retirement were not replaced due to very selective recruitment).	2
Component 3: Strengthening of the technical capacity and efficiency of external control institutions		
Outcome 1: Computerization of AB and the gap in drafting reports on implementation of the finance law filled	Late drafting from FY2002 to 2004 corrected; drafting for 2005 and 2006 is ongoing at AB level(Cf. Annex. 3 § 2)	2
Outcome 2: AB control accelerated as from 2006; MP's understanding of laws improved	AB control accelerated: the 2003 and 2004 appropriation bills were passed by the National Assembly.	2
Outcome 3 : Capacity to use computer hardware at AB and National Assembly improved	Capacity to use computer hardware improved: deadline for preparing reports on finance law implementation reduced; timeframe for passing laws and ratifying loan or grant agreement reduced to less than 4 months	3
Component 4: Project management		
Outcome 1: The Project Management Unit's services are in accordance with its assigned terms of reference	Management unit operational: quarterly progress reports are regularly drafted and forwarded to the Bank.	3
Outcome 2: Reports on project accounts audit	Annual audit of project accounts until 31/12/2009 performed; the corresponding reports are transmitted to the Bank. The audit for the period 1 January to 31 June 2010 has not started since the no-objection opinion was not obtained because the grant had expired. Solutions to perform this audit are being considered.	3
		2

x Check here to override calculated score

Provide justification for overriding auto-calculated score	
Insert the new score or re-enter the auto-calculated score	2
<p>2. <u>Other outcomes:</u> Comment on additional outputs not planned in the logical framework and which concern crosscutting questions (gender, for example).</p> <p>A high proportion of women benefited from training offered during the project. The training of AB magistrates in results-based budget management will enrich reports on finance law implementation and hence Parliamentary debate.</p>	
<p>3. <u>Risks to sustained achievement of outcomes.</u> State the factors that affect, or could affect, the long run or sustained achievement of programme outcomes. Indicate if any new action or institutional change is recommended to help sustain outcomes. The analysis should be inspired by the sensitivity analysis in Annex 3, if relevant.</p> <p>The lack of motivation of senior staff due to low civil service salaries and the State's financial difficulties which curtail the actual availability of allocated budget votes are risks to the project's medium- and long-term viability.</p> <p>Financial control remains focused on expenditure whereas measures should be envisaged to improve internal resources as part of budget aid and ensure that adequate funds are allocated for the maintenance of equipment, notably computers, including 249 desktop computers.</p>	

E. DESIGN AND READINESS FOR IMPLEMENTATION		
<p>1. State the extent to which the Bank and Borrower ensured the project was commensurate with the Borrower's capacity to implement by designing it appropriately and putting in place the necessary implementation arrangements. Analyze all design aspects such as: the extent to which lessons learnt during past PCRs in the sector or country are taken into account (cite a few key PCRs); is the project based on serious analytical studies (mention a few key documents); how well Bank and Borrower assessed the capacities of executing agencies and the project implementation unit; scope of consultations and partnerships, economic justification of the project and provisions made for technical assistance.</p> <p>[250 words maximum. Any additional narrative about implementation should be included in Annex 6: Project Narrative]</p>		
<p>The Project was designed in close collaboration with the Borrower's relevant departments and agencies, and based on lessons drawn from similar operations undertaken by the Bank itself or other donors (UNDP, African Capacity-Building Foundation, World Bank and European Union).</p> <p>Institutional arrangements for its implementation resulted from a consultation with the Government to take better account of existing administrative weaknesses.</p> <p>Furthermore, the Project arose from a diagnosis of needs expressed by the structures concerned and based on the 2004 CFAA and Country Governance Profile (CGP) recommendations as well as discussions with development partners. In particular, it stemmed from the need to set up a comprehensive response towards improving the public expenditure system which, unlike other budget functions, had hitherto received little support from the State and technical and financial partners.</p>		
<p>2. For each dimension of project design and readiness for implementation, provide a brief assessment (up to two sentences). Insert a working score, using the scoring scale provided in Appendix 1.</p>		
PROGRAMME DESIGN AND READINESS FOR IMPLEMENTATION DIMENSIONS	ASSESSMENT	Working Score
REALISM	a) Due to its complexity, The project is complex as it concerns ministerial	2

	programme was conditioned on an analysis of the country's capacity and political commitment.	structures and major State institutions. Although the Borrower displayed a strong commitment during its design, the capacity to carry out such far-reaching reforms seems to not have been adequately analyzed.		
RISK ASSESSMENT AND MITIGATION	b) Project design includes adequate risk analysis and mitigation measures.	Project design considered risks and proposed mitigative solutions. However, the instability at the helm of the Ministry of Finance was unpredictable in its duration and hurt the project.	2	
USE OF COUNTRY SYSTEMS	c) Financial management, procurement, monitoring and/or other systems are based on systems already in use by Government and/or other partners.	Bank procurement procedures were used for the procurement of goods and services. For audits, an external audit firm was used. In contrast, the Bank and some partners decided to use a common unit responsible for reforms to implement the project, in line with the Paris Declaration.	2	
For the following dimensions, provide separate scores for Bank performance and Borrower performance:			Working Score	
			Bank	Borrower
CLARITY	d) Responsibilities for project implementation were clearly defined.	Responsibilities were defined in the appraisal report. Furthermore, a contract containing performance indicators strengthens the coordinator's responsibility in project implementation.	4	3
PROCUREMENT PREPARATION	e) Documents required for implementation (documents on specifications, design, contract award, etc.) are ready at the time of evaluation.	Various project implementation processes are described in the appraisal report and grant agreement. Although procurement and disbursement procedure guides were communicated during appraisal, Government did not prepare a procurement plan at the end of project appraisal.	3	2
MONITORING READINESS	f) Monitoring indicators and monitoring plan were agreed upon before project launch.	Indicators for monitoring project implementation were mentioned in the appraisal report. Performance indicators also feature in the appraisal report as a complement to the logical framework. In contrast, there were no practical provisions for collection and monitoring during project implementation.	3	2
BASELINE DATA	h) Collection of baseline data is complete or ongoing.	Data on physical and financial implementation is available. However, the performance indicators and logical framework contain weaknesses.	3	2

F. IMPLEMENTATION

1. State the major characteristics of project implementation with reference to: timeliness, quality of constructions and other works, performance of consultants, effectiveness of Bank supervision and Borrower oversight. State the extent to which the Bank and Borrower complied with safeguard measures.

[300 words maximum. [Any additional narrative about implementation should be included in Annex 6: Project Narrative]

Project implementation did not respect the initial schedule. Although the grant agreement was signed on 21 July 2005 and became effective on the same day, it was only six months later that conditions precedent to first disbursement were fulfilled. For that reason, the project closing date was extended to 30 June 2010 from 31 December 2009. Physical implementation started late due to bureaucracy largely attributable to instability in the higher instances of the Ministry of Economy and Finance until 2008. Meanwhile, a new dynamic at the level of the Benin Government and the Bank helped to improve the rate of physical and financial implementation. As at 10 September 2010, total disbursement was UA 1,585,035.69, or 63.4% of the grant. This rate will be about 78% if account is taken of bills payable and commitments. It is worth noting that the weak grant absorptive capacity stems mainly from delays in internal procurement procedures, as a result of which procurement-related activities are abandoned and consultants are recruited for technical assistance at IGF.

Notwithstanding such delays and some abandoned activities, project beneficiary structures operate better than in the past. Thanks to the quality of equipment supplied, training organized and technical assistance provided, significant improvements can now be observed at the level of organization, budget control, the audit of State management accounts and the mastery of procurement procedures. Lastly, barring the audit of the fiscal year covering the project's extended closing date from 1 January to 30 June 2010, the Borrower regularly conducted annual project audits, in accordance with Bank fiduciary requirements.

2. Comment on the role of other partners (donors, NGOs, enterprises, etc.). Assess the effectiveness of co-financing arrangements and donor coordination, if applicable.

External aid is coordinated by the Ministry of Economy and Finance, Planning and Development in collaboration with the Ministry of Foreign Affairs. Outside this general framework, regular consultative meetings are held with development partners (the European Union is the lead agency in the area of public finance). The Bank's participation in such meetings helped to trigger Danish financing of PAIC. This process was maintained during supervision and completion missions. It is worth noting that 75% of Denmark's grant was disbursed (Cf. paragraph above)

3. Harmonization. State whether the Bank made explicit efforts to harmonize instruments, systems and/or approaches with other partners.

In a bid to harmonize its operations with those of other TFPs, the Bank joined the Project Management Unit hosted by the structure charged with monitoring the implementation of economic and financial reforms.

This Unit implements and monitors Government's public finance reforms. The choice of this approach made it possible to better coordinate activities and avoid fragmenting reform implementation responsibilities.

4. For each dimension of project implementation, assess the extent to which the following objectives were met. Provide a brief assessment (up to two sentences) and insert a working score, using the scoring scale provided in Appendix 1.

PROJECT IMPLEMENTATION DIMENSIONS		ASSESSMENT		Working Score
TIMELINESS	a) Extent of project adherence to initial closing date. If difference on the right is: below 12, 4 is scored between 12.1 and 24, 3 is scored between 24.1 and 36, 2 is scored above 36.1, 1 is scored	Difference in months between the original closing date and the actual closing date or the date of completion of 98% of disbursement.	Although the project started late, implementation later accelerated. The initial closing date was extended to 30 June 2010	3
		6 months after the initial closing date		
BANK PERFORMANCE	b) Bank complied with:			
	Environmental Protection Measures	This Category III Project has no negative impact on the environment judging from the services, equipment and materials financed. The number of project vehicles is quite small.		3
	Fiduciary Requirements	Fiduciary requirements were adhered to. Accounts audit reports were transmitted to the Bank. The Bank required that recommendations be applied, but did not ensure strict follow-up.		2
	Agreements concluded under the Project	The grant agreement was signed between the government and ADF on 21/7/2005 and became effective on the same day.		4
	c) Bank provided satisfactory supervision in the form of skills mix and practicality of solutions.	Supervision missions improved as from 2008. They helped to speed up the project's physical and financial implementation.		3
	d) Bank's oversight for project management was satisfactory.	This oversight was satisfactory considering the 2 supervision missions conducted on average per year and the approximately 80% physical implementation rate.		3
BORROWER PERFORMANCE	e) Borrower complied with:			
	Environmental Protection Measures	This Category 3 Project has no significant negative impact on environment. However, considering the growing size of the computer pool, recycling the equipment is a long-term concern of the Government.		3
	Fiduciary Requirements	The audit of FY 2009 project accounts was performed. Recommendations were applied late in 20% of cases. The audit of FY 2010 accounts has not started, but solutions are being explored for its financing due to the closing of the grant.		2
	Agreements concluded under the project	The grant agreement was signed within the timeframe envisaged in the appraisal report.		4
	f) Borrower was responsive to Bank supervision findings and recommendations	The Borrower was responsive to mission findings and recommendations, but implementation is slow.		2
	g) Borrower collected and used monitoring information for decision making.	Information collected mainly concerns the project's physical and financial implementation. It is used for decision-making (often late).		2

G. COMPLETION

1. Was the PCR delivered on a timely basis, in compliance with Bank policy?

Date of achievement of 98% of disbursement (or closing date, as the case may be)	Date PCR was sent to pcr@afdb.org	Difference in months	Working Score (auto-generated) If difference is 6 months or less, a 4 is scored. If above 6 months, a 1 is scored.
30 June 2010			

Briefly describe the PCR process. Describe the Borrower's and co-financers' involvement in producing the document. Highlight any differences of opinion concerning the assessments made in this PCR. Describe the team composition and confirm whether a site visit was undertaken. Mention any major collaboration from other development partners. State the extent of field office involvement in producing the report. Indicate whether comments from Peer Reviewers were received on time (provide names and positions of Peer Reviewers).

[150 words maximum]

The PCR preparation mission comprised a Task Manager from OSGE and a consultant who stayed in Cotonou from 16 August to 1 September 2010*. It held discussions with the Project Implementation Unit and beneficiary structures. The mission also met TFPs such as the EU and UNDP which support the public finance sub-sector and the National Assembly.

The Bank does not have a Field Office in Benin.

This report was reviewed by peers and their comments were taken into account.

* The mission also supervised another project

H. LESSONS

Summarize key lessons for the Bank and Borrower suggested by the project outcomes.

[300 words maximum. Any additional narrative concerning implementation should be included in Annex 6: Project Narrative]

The main lessons learned from project implementation are:

- i) The relevance of the approach chosen, which made it possible to provide a comprehensive response to specific challenges confronting the budgetary control function in Benin.
- ii) Difficulties in implementing certain reforms, particularly those related to the audit of public finances, given their complexity and the political dimension.
- iii) The particularly weak capacity in procurements, where risk was not sufficiently analyzed and the inadequate mitigative measures.

Some recommendations may be made to remedy project weaknesses:

- i) To consolidate reforms initiated and those not implemented prior to project closure, the Borrower should continue implementing reforms aimed at strengthening the efficiency of control structures with the support of the Bank and other TFPs engaged in the sector.
- ii) The Borrower should also strengthen its own capacity to motivate and retain its staff and ensure the maintenance of property procured under the project. Better internal resource mobilization is crucial in that regard. The Bank could provide support especially for private sector promotion.
- iii) The Borrower should, with Bank support, prepare the procurement plan and procurement dossiers before the effective start-up of the project.
- iv) Reasonable deadlines should be given at the design stage for carrying out measures that are complex to implement.

I. RATINGS SUMMARY

All working scores and ratings are auto-generated by computer from the relevant section in the PCR

CRITERIA	SUB-CRITERIA	Working Score	
PROJECT OUTCOME	Achievement of Outputs	3	
	Achievement of Outcomes	3	
	Timeliness	3	
	OVERALL OUTCOME SCORE		3
BANK PERFORMANCE	Design and Readiness for Implementation		
	Project objectives are relevant to country development priorities	3	
	Project objectives could be achieved with project inputs and in the expected time	2	
	Project objectives are consistent with the Bank's country or regional strategy	4	
	Project objectives are consistent with the Bank's overall priorities	4	
	The logical framework presents a logical causal chain for achieving the project development objectives.	2	
	Objectives and outputs as presented in the logical framework can be measured and quantified.	3	
	The logical framework presents risks and key assumptions	3	
	The complexity of the project is matched by the country's capacity and political commitment.	2	
	Project design includes adequate risk analysis	2	
	Procurement, financial management, monitoring systems and/or other processes are based on those already used by Government and/or other partners.	2	
	Responsibilities for project implementation are clearly defined	3	
	Documents required for implementation (documents on specifications, design, contract award, etc.) are ready at the time of evaluation.	3	
	Monitoring indicators and the monitoring plan are adopted.	3	
	Collection of baseline data is complete or ongoing	3	
	DESIGN AND READINESS SUB SCORE		3
	Supervision:		
	Bank complied with:		
	Environmental protection measures	3	
	Fiduciary requirements	2	

	Agreements concluded under the project	4
	Bank provided satisfactory supervision in terms of skills mix and practicality of solutions	3
	Bank provided satisfactory oversight of project management	3
	The PCR was delivered on a timely basis	3
	SUPERVISION SUB SCORE	3
	OVERALL BANK PERFORMANCE SCORE	3
BORROWER PERFORMANCE	Design and Readiness	
	Responsibilities for project implementation were clearly defined	3
	Documents required for implementation (documents on specifications, design, contract award, etc.) are ready at the time of evaluation	2
	Monitoring indicators and monitoring plan were agreed upon before project launch; Collection of baseline data is complete or ongoing	2
	DESIGN AND READINESS SCORE	2
	Implementation	
	Borrower complied with:	
	Environmental protection measures	3
	Fiduciary requirements	2
	Agreements concluded under the project	4
	Borrower was responsive to Bank's project supervision findings and recommendations	2
	Borrower used monitoring information for decision making	2
	IMPLEMENTATION SUB SCORE	3
	OVERALL BORROWER PERFORMANCE SCORE	2

J. PROCESSING		
STEP	SIGNATURE AND COMMENTS	DATE
Sector Manager Clearance	Ms. M. KANGA	05/01/2011
Regional Director Clearance	Mr. J.K.LITSE	20/01/2011
Sector Director Approval	Mr. N. LOBE	

PROJECT PRESENTATION AND DESCRIPTION

Generally, the Control Institutions Support Project aims to improve public expenditure management in order to contribute to poverty reduction. Its specific objectives are to: (i) strengthen, streamline and boost internal control efficiency with simplified procedures and a better definition of the duties of the various control structures; (ii) strengthen, streamline and boost external control efficiency; and (iii) strengthen Parliament's technical capacity to control Government's stewardship. These objectives will be achieved by implementing several actions grouped into four components, namely:

- (i) Support to internal *a priori* control institutions targeting firstly the Directorate of Financial Control and secondly the six Financial Control commissions;
- (ii) Support to *a priori* control institutions consisting of two sub-components, namely: the General Inspectorate of Finance (IGF) and the Directorates of Inspection and Internal Audit (DIVI) in sector ministries;
- (iii) Strengthen the technical capacity and efficiency of external control institutions, comprising two sub-components: the Audit Bench (AB) and the National Assembly; and
- (iv) Project management comprising the management unit within CAR and the annual audit of Project accounts.

The envisaged actions consist in:

- (i) Providing one international technical assistant in financial control, national experts specialized in various fields, one international technical assistant in information technology, and three short-term international experts specialized in economic infrastructure, socio-cultural sector and other ministerial departments (justice, interior and territorial administration, trade and industry);
- (ii) Training offered at national level and abroad for senior staff of structures under the Ministry of Economy and Finance and the executives and magistrates of the Audit Bench and the Administrative General Secretariat of the National Assembly. A programme to train 83 Members of Parliament also features among the actions under this activity.
- (iii) Supply of computer hardware and software (189 desktop and 64 laptop computers, etc.) and transport facilities, including 2 vehicles and 2 motorcycles on Danish financing. This equipment will be distributed to beneficiary structures based on needs expressed at the time of appraisal.

Through training, the supply of computer hardware/software and the provision of national and international technical assistance, the project helps to improve the performance of beneficiary structures in qualitative and quantitative terms. The main expected outcomes include:

- (i) Production of information to enlighten decision-makers on the operation of departments audited;
- (ii) Coordination of the activities of control organs reflected by 5 joint IGF/DVI missions;
- (iii) Design of control standards and norms reflected in the adoption of technical and organizational audit guides;
- (iv) Dissemination of audit results to the civil society and media;
- (v) Filling the gap (by 2007) of reports on finance law implementation, performance audit of pilot ministries and extension of such audit to ministries operating a programme budget;
- (vi) Acceleration of jurisdictional control of State management accounts from 2006 and the conduct of jurisdictional audit of the accounts of local councils and public enterprises.

PHYSICAL IMPLEMENTATION

PROJECT DESIGN AND IMPLEMENTATION CONTEXT

The project was prepared in October 2004 and appraised in 2005 to address weaknesses in public finance control. These include: (i) the multiplicity of internal control organs; (ii) the redundancy of control activities; and (iii) the mismatch between the control system and ongoing budgetary reforms. Added to these constraints is the need to strengthen the capacity of control organs. Improving this system – a priority for the Government – is in accordance with Benin's 2005-2009 RBCSP.

Major changes at the helm of State, especially the election of a new President of the Republic in 2006, marked the start of the budget implementation period. In particular, the instability at the helm of the Ministry of Economy and Finance, translated into considerable staff mobility, inertia in decision taking and delays in the procurement process. As a result, project implementation only kicked off in 2008, thanks to a new dynamic within Benin and the ADB. Implementation performance was recorded mostly around the 2009-2010 period, during which the physical and financial execution rates rose sharply. However, it should be stressed that international technical assistance in various project fields came in quite late. The physical implementation rate is estimated at about 88%, which is acceptable considering the difficulties encountered during the first three years of project implementation. During the evaluation of the budget support, due account was taken of certain components of PAIC that were not implemented. Thus, the closing of PAIC helped to avoid the dispersal and over-taxing of skills in the executing agency responsible for the new project.

Since some activities were not implemented, especially the recruitment of short-term national consultants, the corresponding resources were transferred to other expenditure heads, particularly computers. Thus, 249 desktop computers were procured against 189 planned. Training also benefited other structures, notably the National Procurements Regulatory Commission, a body not envisaged initially. This was after the Bank's prior recommendation. Overall, additional 16 senior staff were trained. This increase in the number of trainees did not lead to a corresponding increase in the budget initially allocated, thanks partly to the Project Management Unit's considerable negotiating capacity. Besides, the performance of the Audit Bench in terms of accountability was partly affected by its limited autonomy vis-à-vis the Supreme Court whose priorities change, depending on several factors (including electoral disputes).

PROJECT IMPACT ON DEVELOPMENT

The main project activities were implemented during 2009-2010, a relatively short time to precisely and objectively identify the project's immediate impact. During PAIC implementation, other similar or complementary operations financed by development partners were implemented in favour of target bodies such as the National Assembly and the Audit Bench. Thus, thanks to sustained synergy, the immediate impact of all these projects (including PAIC) was positive judging from several variables and appropriate indicators. Thanks to training, the computers distributed and the knowledge imparted by consultants through methodological guides, productivity increased and the quality of work in beneficiary structures improved. That same was true for financial control structures where the timeframes for processing payment orders and procurement authorizations dropped significantly. Furthermore, the mastery of financial control techniques helped to hold down costs incurred by the State in procuring goods and services.

Productivity also improved for key Institutions, especially the National Assembly and the Audit Bench. Although the envisaged workload of the Audit Bench was not fully discharged, significant progress was made. Filling of gaps concerning reports of finance law implementation and the appropriation bill for FY 2003 and 2004 is effective (the relevant reports were adopted in 2010). The draft appropriation bill for FY2005 was transmitted to the National Assembly while that for FY2006 and the related report were forwarded to the legal department of the Supreme Court; the normal cycle of production of these documents will be attained in November 2011 with the submission of the FY2009 appropriations bill and its implementation report to the National Assembly. At the National Assembly, the average time taken to ratify loan and grant agreements is about 3 months, based on data from the repertoire of laws and international agreements submitted to the National Assembly in 2008.

Impact at the Macro-economic Level and on Poverty

Internal and external public finance control led not only to better governance of the resources of the State and other public entities but also to coherent budgetary choices in view of the people's needs. Under this project, the bulk of procurements of goods and services were implemented by Beninese contractors and consultancy firms, recruited according to Bank procedures. All things being equal, this situation should produce multiplier effects on public expenditure. However, such multiplier effects will be reduced due to equipment imports and the non-recruitment of 16 national consultants. In the long run, the project will have a positive impact on poverty reduction thanks to better targeting of the priorities of the most vulnerable population segments. This action will be favoured by: (i) the availability and dissemination of reports on implementation of the finance law; and (ii) the enriching of debates at the National Assembly as far as the finance law and public policy actions are concerned.

Impact on Governance

The Project helped to build the capacity of internal and external control structures since it promotes good governance. The dissemination of internal and external audit reports will be through sensitization and promotion seminars with civil society and the media. Sharpening the skills of the Audit Bench and the National Assembly will be one of the determining factors of good governance sustainability (already underway with the comprehensive examination of finance laws).

Impact on the Environment

By its very nature, the Project has no negative impact on the environment. As such, it is classified under Category IV in accordance with Bank environmental policy criteria. Furthermore, thanks to the strengthening of internal control organs, particularly the Departments of Inspection and Internal Audit in sector ministries, the project will enable the Minister for the Environment to ensure the proper enforcement of environmental standards. Moreover, the enriching of parliamentary debate will help to raise awareness on environmental issues in both rural and urban areas (urban areas, partly suffer from lack of centres for the recovery and recycling of unserviceable equipment).

Impact on Gender

In Benin, women represent 51% of the population and play an important role in the national economy. In Government departments, they represent only 26% of the work force - a proportion that is even lower in the General Inspectorate of Finance. Under this project, the Bank has made provision to limit or significantly reduce this inequality through the equitable participation of women in training sessions and further training courses abroad. For all training followed during PAIC, women represent about 36% of participants – a significant improvement compared to 26% in the administration.

Impact on Private Sector Development

The Project had immediate, medium- and long-term impact on private sector development. In terms of immediate impact, most contracts were performed by local contractors and consultancy firms as pointed out above. This shows the competitive nature of these operators who will subsequently be encouraged to bid for other contracts beyond the national territory. In terms of medium- and long-term impact, it is important to stress that reducing the time taken to process payment orders and procurement authorizations serves as an incentive for the private sector and might mitigate the uncertainty that characterizes contractual relations between the State and the private sector.

FINANCIAL IMPLEMENTATION

Cumulative Bank disbursements stood at UA 1,585,035.69 as at 10 September 2010, or 63.4% of ADF grant resources. This relatively low rate is largely attributable to delays in project physical implementation stemming from the unfavourable factors mentioned in Annex 2. The overall disbursement rate could be up to 78% when account is taken of commitments and outstanding payments. The tables below indicate respectively the project cost by expenditure category and ADF disbursements by expenditure category. The Government's expected counterpart contribution of UA 192,000 was fully disbursed, while Denmark's financing of UA 528,000 was 75% disbursed due to the expiry of the related deadline.

The balance of funds available in project bank accounts amounts to CFAF 56,487,166 or UA 74,518. The audit of accounts for the period 1 January to 30 June 2010 will help to specify the real amount. Since the grant had closed, the Bank did not give its no-objection opinion for the recruitment of a consultancy firm to perform the final audit of project accounts. Solutions are being studied to finance this audit (either on Government resources or the available balance mentioned above).

Payments Pending (contract balances)

Payments pending concern:

- (i) Golf-Expertises for balance of the technical assistance to financial control contract: CFAF 79,160,000;
- (ii) AFRIDIC for balance of the 2001-2002 public procurements audit contract: CFAF 42,420,000.

Table 4.1
PROJECT COST BY EXPENDITURE CATEGORY

AT APPRAISAL (in UA)

	CFAF Million			UA Thousand			% Total Cost
	For. Exch.	L.C.	Total Cost	For. Exch.	L.C.	Total Cost	
Consultancy services	445	86.4	531.4	587.05	113.98	701.03	23.5 %
Training	270.4	440.6	711	356.71	581.24	937.96	31.5 %
Equipment	875.16	0	875.16	1,154.52	0	1,154.52	38.8 %
Operation	0	109.14	109.14	0	143.98	143.98	4.8 %
Audit	0	30	30	0	39.58	39.58	1.3 %
Total base cost	1,590.56	666.14	2,256.70	2,098.28	878.78	2,977.06	100 %
Physical contingencies (5%)	79.53	33.31	112.83	104.91	43.94	148.85	
Provisions for inflation (3%)	50.1	20.98	71.09	66.1	27.68	93.78	
Project cost	1,720.19	20.98	2,440.62	2,269.29	950.4	3,219.69	
% of total cost	70.5 %	29.5 %		70.5 %	70.5 %		

Table 4.2
ADF DISBURSEMENTS
BY GRANT EXPENDITURE CATEGORY

Expenditure Category	Amount in UA	%	Amount Disbursed in UA	Disbursement Rate
GOODS	1,053,150	42.1	815,699.85	77.5
SERVICES	1,382,780	55.3	739,690.38	53.7
OPERATION	64,070	2.6	29,645.44	46.7
Total	2,500,000	100	1,585,035.69	63.4

MISSIONS UNDERTAKEN BY ADB EXPERTS

N°	Mission	Date	No. of days	No. of pers.	Composition
1	Identification		NA		
2	Preparation	October 2004	NA	NA	
3	Appraisal	13 to 28/2/2005	2	3	1 Economist, 1 IT officer, 1 Macro-economist
	Supervision	15 to 24/8/2006	9	1	1 Economist
	Supervision	27/10 to 7/11/2006	11	1	1 Economist
	Supervision	12 to 28/2/2007	16	1	1 Economist
	Supervision	21 to 26/9/2007	5	1	1 Economist
	Supervision	18 to 31/5/2008	13	1	1 Economist
	Supervision	23/9 to 5/10/2008	12	1	1 Economist
	Supervision	7 to 20/5/2009	13	1	1 Economist
	Supervision	22 to 30/10/2009	8	1	1 Principal Economist
5	Supervision	9 to 21/3/2010	12	1	1 Principal Economist
7	Mid-term Review	N.A.			
10	PCR Preparation	16/8 to 1/9/2010	16*	2	1 Principal Economist and 1 Macro-economist

(*) Mission consisting of 2 components: Preparation of PAIC completion report and review of conditionalities for the disbursement of the 2nd tranche of the PASCRP III loan

ANNEX 6

RATING DURING THE LAST SUPERVISION (March 2009)

INDICATORS	March 2009 Score
A. PROJECT IMPLEMENTATION	
Compliance with loan conditions precedent to entry into force	2
Compliance with General Conditions	2
Compliance with Other Conditions	2
B. PROCUREMENT PERFORMANCE	
Procurement of Consultancy Services	2
Procurement of Goods and Works	2
C. FINANCIAL PERFORMANCE	
Availability of Foreign Exchange	3
Availability of Local Currency	2
Disbursement Flows	2
Cost Management	0
Performance of Co-Financiers	3
D. ACTIVITIES AND WORKS	
Adherence to implementation schedule	2
Performance of Consultants or Technical Assistance	1
Performance of Contractors	2
Performance of Project Management	2
E. IMPACT ON DEVELOPMENT	
Likelihood of achieving development objectives	2
Likelihood that benefits will be realized and sustained beyond	2
Likely contribution of the project towards an increase in....	2
Current Rate of Return	NA
F. OVERALL PROJECT ASSESMENT	
Current Supervision Average	1.83
Current Trend over time	1.89

RATINGS: 3 = Highly Satisfactory, 2 = Satisfactory, 1 = Unsatisfactory, 0 = Highly Unsatisfactory, ' ' = Non applicable

STATUS

Implementation Progress (IP) =

Development Objectives (DO) =

OVERALL STATUS: NON PROBLEMATIC PROJECT / POTENTIALY PROBLEMATIC PROJECT /

..

SOURCES OF INFORMATION

No. Doc	Title of Documents	Sources
1	Identification/Preparation Report	ADF
2	Project Appraisal Report	ADF
3	Loan Agreement	ADF
4	Disbursement Tables and Ledger	PIU/ADF
5	Progress Reports	PIU/ADF
6	Audit Reports	PIU/ADF
7	Notes by of Bank Missions	PIU/ADF
8	Acceptance Reports of Materials and Equipment	PIU

REPUBLIC OF BENIN
LIST OF CONTRACTS UNDER THE PROJECT

No.	Purpose of Contract	Contract		Suppliers	Nationality	Procurement Method
		Amount**	Currency***			
	Goods					
1*	Computer hardware (desktop, laptop computers and servers)	205,422,630	CFAF	CAFE- INFORMATIQUE	Beninese	ICB
2	Computer hardware (scanners, printers, burners, USB disks, inverters, external TADA recorder)	88,707,937	CFAF	BECOTRAC	Beninese	ICB
3	Office equipment (photocopiers, overhead projectors, telephone, fax machine, projection screen)	108,500,000	CFAF	SONAEC	Beninese	ICB
4	Computer software Services	78,594,800	CFAF	INES SARL	Beninese	LCB
1	Annual accounts audit	12,560,000	CFAF	TATE & ASSOCIES	Beninese	Shortlist
2	Technical assistance/financial control (6 months)	130,600,000	CFAF	GOLF-EXPERTISES	Beninese	Shortlist
3	Audit of 2001-2002 procurements and training (3 months)	71,130,000	CFAF	AFRIDIC	Beninese	Shortlist

APPENDIX 1

Scoring Scale and Correspondence

SCORE	EXPLANATION
4	Highly satisfactory - Fully achieved with no shortcomings
3	Satisfactory – Most objectives were achieved despite a few shortcomings
2	Unsatisfactory - Project partially achieved. Achievements and shortcomings are roughly balanced
1	Highly Unsatisfactory – Very limited achievements with serious shortcomings
NA	Non applicable

N.B.: The formulas rounded up or down for decimal points. Only whole numbers are computed

LIST OF ANNEXES

Compulsory Information

1. Project Cost and Financing

- a. Project cost by component
- b. Resources by source of financing

2. Bank Inputs. State some key team members and their positions during project preparation and supervision. Provide a consolidated list of preparation, supervision and completion missions in chronological order. State the date and rating of the last supervision report.

3. Economic Analysis (ERR) and Financial Analysis, where applicable. Recalculate the economic rate of return based on costs and benefits at the time of completion and compared with estimates at appraisal. Distribute again by component, as the case may be. Analyze ERR responsiveness to key assumptions. Provide a financial analysis of project beneficiary entities.

4. Last Procurement Plan

5. List of Supporting Documents

Optional Information

6. Project Description. Main factors taken into account in the general rating and having affected project design and implementation. These factors, positive and negative, could comprise: the climate and weather changes, political changes, contractual or personal issues, technical issues, procurement processes and interactions with other partners. If any of these factors is significant enough to affect the evaluation scores, this should be mentioned in the scale, with a reference to this Annex.