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IMPLEMENTATION COMPLETION AND RESULTS REPORT  
(IDA-42180)

ON A

CREDIT

IN THE AMOUNT OF SDR 9.1 MILLION  
(US\$ 13.0 MILLION EQUIVALENT)

TO THE

ISLAMIC REPUBLIC OF MAURITANIA

FOR A

PUBLIC SECTOR CAPACITY BUILDING PROJECT

November 19, 2014

Global Practice  
Country Department AFCF1  
Africa Region



## CURRENCY EQUIVALENT

(Exchange Rate Effective as of November 11, 2014)

Currency Unit	=	Mauritanian Ouguiyas (MRO)
US\$1	=	290.5 MRO
US\$1	=	0.6832 SDR

## FISCAL YEAR

January 1 – December 31

## ABBREVIATIONS AND ACRONYMS

AAP	Africa Action Plan
ARMP	Public Procurement Regulatory Authority ( <i>Agence de Régulation des Marchés Publics</i> )
BCM	Central Bank of Mauritania ( <i>Banque Centrale de Mauritanie</i> )
CAS	Country Assistance Strategy
CAE	Country Assistance Evaluation
CFAA	Country Financial Accountability Assessment
CMJD	Military Council for Justice and Democracy ( <i>Conseil Militaire pour la Justice et la Démocratie</i> )
DAF	Directorate of Financial Affairs ( <i>Direction des Affaires Financières</i> )
DAT	Directorate of Territorial Administration ( <i>Direction de l'Administration Territoriale</i> )
DEP	Directorate of Studies and Planning ( <i>Direction des Etudes et de la Programmation</i> )
DGI	General Directorate of Taxes ( <i>Direction Générale des Impôts</i> )
FMS	Financial Management Specialist
GDP	Gross Domestic Product
HR	Human Resources
HRM	Human Resources Management
IDA	International Development Association
IEC	Information, Education, and Communication
IEG	Independent Evaluation Group
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund
ISR	Implementation Status Report
MAED	Ministry of Economic Affairs and Development ( <i>Ministère des Affaires Economiques et du Développement</i> )
MF	Ministry of Finance ( <i>Ministère des Finances</i> )
MoCSE	Ministry of Civil Service and Employment ( <i>Ministère de la Fonction Publique et de l'Emploi</i> )
MIPT	Ministry of Interior, Postal Services, and Telecommunications ( <i>Ministère de l'Intérieur, des Postes et télécommunications</i> )
MIS	Management Information System
MTEF	Medium-Term Expenditure Framework
MTBF	Medium-Term Budget Framework

MTR	Mid Term Review
NEAP	National Environment Action Plan
OED	Operations Evaluation Department
ONS	National Statistics Office ( <i>Office National des Statistiques</i> )
PACA	Assaba Municipalities Support Program ( <i>Programme d'Appui aux Communes de l'Assaba</i> )
PAD	Project Appraisal Document
PCU	Project Coordination Unit
PEFA	Public Expenditure Financial Accountability
PFM	Public Finance Management
PHRD	Policy and Human Resources Development Grant
PPF	Project Preparation Facility
PPP	Public Procurement Plans
PST	Project Steering Committee
PRECASP	Public Sector Capacity Building Project ( <i>Projet de Renforcement des Capacités du Secteur Public</i> )
PRSC	Poverty Reduction Support Credit
PRSP	Poverty Reduction Strategy Paper
QAG	Quality Assurance Group
RACHAD	Automated network for expenditure processing ( <i>Réseau automatisé de la chaîne de dépenses</i> )
RF	Results Framework
ROSC	Report on the Observance of Standards and Codes
SIL	Sector Investment Loan
SMART	Specific Measurable Attributable Result-oriented and Time bound
TOFE	<i>Tableau Des Opérations Financières De l'Etat</i>

Regional Vice President:	Makhtar Diop
Country Director:	Vera Songwe
Governance GP Sr. Director:	Mario Marcel Cullell
Practice Manager:	Guenter Heidenhof
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**ISLAMIC REPUBLIC OF MAURITANIA  
PUBLIC SECTOR CAPACITY BUILDING PROJECT**

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## DATA SHEET

<b>A. Basic Information</b>			
Country:	Mauritania	Project Name:	Public Sector Capacity Building Project
Project ID:	P082888	L/C/TF Number(s):	IDA-42180
ICR Date:	11/13/2014	ICR Type:	Core ICR
Lending Instrument:	SIL	Borrower:	GOVERNMENT OF MAURITANIA
Original Total Commitment:	XDR 9.10M	Disbursed Amount:	XDR 8.01M
Revised Amount:	XDR 8.01M		
<b>Environmental Category: C</b>			
<b>Implementing Agencies:</b> MINISTERE DES AFFAIRES ECONOMIQUES ET DU DEVELOPPEMENT			
<b>Cofinanciers and Other External Partners:</b>			

<b>B. Key Dates</b>				
Process	Date	Process	Original Date	Revised / Actual Date(s)
Concept Review:	10/14/2003	Effectiveness:	01/16/2007	01/16/2007
Appraisal:	04/04/2006	Restructuring(s):		12/09/2009 12/28/2011 03/29/2012 10/21/2013 02/27/2014
Approval:	07/06/2006	Mid-term Review:	03/07/2011	03/07/2011
		Closing:	12/31/2009	03/29/2014

<b>C. Ratings Summary</b>	
<b>C.1 Performance Rating by ICR</b>	
Outcomes:	Satisfactory
Risk to Development Outcome:	Substantial
Bank Performance:	Moderately Satisfactory
Borrower Performance:	Moderately Satisfactory

<b>C.2 Detailed Ratings of Bank and Borrower Performance (by ICR)</b>			
Bank	Ratings	Borrower	Ratings
Quality at Entry:	Moderately Unsatisfactory	Government:	Moderately Satisfactory
Quality of Supervision:	Moderately Satisfactory	Implementing Agency/Agencies:	Moderately Satisfactory
<b>Overall Bank</b>	Moderately Satisfactory	<b>Overall Borrower</b>	Moderately Satisfactory

<b>Performance:</b>		<b>Performance:</b>	
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### C.3 Quality at Entry and Implementation Performance Indicators

Implementation Performance	Indicators	QAG Assessments (if any)	Rating
Potential Problem Project at any time (Yes/No):	No	Quality at Entry (QEA):	None
Problem Project at any time (Yes/No):	Yes	Quality of Supervision (QSA):	None
DO rating before Closing/Inactive status:	Satisfactory		

### D. Sector and Theme Codes

	Original	Actual
<b>Sector Code (as % of total Bank financing)</b>		
Central government administration	85	90
Law and justice	3	
Other social services	1	
Sub-national government administration	11	10
<b>Theme Code (as % of total Bank financing)</b>		
Administrative and civil service reform	29	28
Decentralization	14	9
Environmental policies and institutions	14	10
Public expenditure, financial management and procurement	29	38
Tax policy and administration	14	15

### E. Bank Staff

Positions	At ICR	At Approval
Vice President:	Makhtar Diop	Gobind T. Nankani
Country Director:	Vera Songwe	Nils O. Tcheyan
Governance GP Sr. Director	Mario Marcel Cullell	
Practice Manager/Manager:	Guenter Heidenhof	Eustache Ouayoro
Project Team Leader:	Shiho Nagaki	Christian Diou
ICR Team Leader:	Shiho Nagaki	
ICR Primary Author:	Tommaso Balbo di Vinadio	

### F. Results Framework Analysis

#### Project Development Objectives (from Project Appraisal Document)

The development objective of the project is to contribute to the improvement of performance, efficiency, and transparency of public resources management in Mauritania.



**Revised Project Development Objectives (as approved by original approving authority)**

N/A

**(a) PDO Indicator(s)**

Indicator	Baseline Value	Original Target Values (from approval documents)	Formally Revised Target Values	Actual Value Achieved at Completion or Target Years
<b>Indicator 1 :</b>	Budget preparation is improved through enhanced linking with policy priorities.			
Value quantitative or Qualitative)	Number of ministries preparing the budget in line with the MTEF : 0	N/A	3	7 Sectoral MTBF and global MTBF are prepared and regularly updated. Alignment with the budget is not fully ensured.
Date achieved	07/06/2006	05/31/2009	03/29/2014	03/29/2014
Comments (incl. % achievement)	Partially Achieved – MTBF is prepared and regularly updated (the current version covers 2014-2016). However, disconnect between the MTBF and budget remains an issue (findings from draft PEFA 2014).			
<b>Indicator 2 :</b>	Budget execution is improved through a more efficient payment process at Treasury.			
Value quantitative or Qualitative)	Payment executed in number of hours : 48 hours	36		Within 36 hours from the Treasury to the payment
Date achieved	03/01/2012	03/31/2012		01/01/2014
Comments (incl. % achievement)	Achieved - Advice of credit is issued on the same day or within less than 24 hours once the payment order is approved at the Treasury.			
<b>Indicator 3 :</b>	Tax collection is improved.			
Value quantitative or Qualitative)	Tax revenue 183.7 Billion ouguiya	211.26		269.16
Date achieved	03/01/2012	03/29/2014		03/29/2014
Comments (incl. % achievement)	Achieved - 147% of increase. TOFE (www.tresor.mr)			
<b>Indicator 4 :</b>	Percentage of civil servants effectively monitored by the Ministry of Civil Service.			
Value quantitative or Qualitative)	% of civil servants registered in and monitored through HR system : 0%	90%	50%	100%
Date achieved	07/06/2006	05/31/2009	03/29/2014	03/29/2014
Comments (incl. % achievement)	Achieved - All 37,000 civil servants and 22,000 pensioners were migrated in the new integrated HRM system.			
<b>Indicator 5 :</b>	Public Procurement executed in compliance with the adopted institutional procurement plans.			
Value quantitative or Qualitative)	Number of ministries executing their procurement in compliance	4		At least 9 ministries are executing the published PPP.

	with their procurement plan : 0			
Date achieved	03/01/2012	03/29/2012		03/29/2014
Comments (incl. % achievement)	Achieved – Public Procurement Plans of all 7 sectoral control commissions are regularly prepared, updated, published and executed while most of the plans do not appear to capture all public procurement yet ( <a href="http://www.cncmp.mr">http://www.cncmp.mr</a> )			
<b>Indicator 6 :</b>	There is a decreasing percentage of single source contracting.			
Value quantitative or Qualitative)	Single source contracting as % of total : 6%	3%		2.11%
Date achieved	03/01/2012	03/29/2014		03/31/2014
Comments (incl. % achievement)	Achieved - National procurement statistics 2013 by Regulatory Agency for Public Procurement.			

**(b) Intermediate Outcome Indicator(s)**

Indicator	Baseline Value	Original Target Values (from approval documents)	Formally Revised Target Values	Actual Value Achieved at Completion or Target Years
<b>Indicator 1 :</b>	Tax office is equipped with a computerized revenue management tool.			
Value (quantitative or Qualitative)	Yes/No : No	Yes	Yes	Yes
Date achieved	07/06/2006	03/01/2008	03/01/2013	03/27/2014
Comments (incl. % achievement)	Achieved.			
<b>Indicator 2 :</b>	The issuance of orders of payment is delegated to sector ministries through RACHAD, in accordance with adopted norms and regulations.			
Value (quantitative or Qualitative)	Number of Ministries where payment orders are issued through RACHAD : 0	N/A	26	26
Date achieved	07/06/2006	05/31/2009	11/01/2010	11/01/2010
Comments (incl. % achievement)	Achieved - Web-based RACHAD (Budget management application) is deployed at and used by all ministries. All payments orders are issued through RACHAD.			
<b>Indicator 3 :</b>	There is an increased number of Sector Ministries using the RACHAD software for the management of their budget.			
Value (quantitative or Qualitative)	Number of sector ministries using RACHAD software for the management of their budget: 0	8	26	26
Date achieved	07/06/2006	05/31/2009	11/01/2010	11/01/2010
Comments (incl. % achievement)	Achieved - Web-based RACHAD (Budget management application) is deployed at and used by all ministries.			
<b>Indicator 4 :</b>	Network connection between Treasury and Central Bank is in place.			
Value	No	Yes	Yes	Yes

(quantitative or Qualitative)				
Date achieved	03/01/2012	03/29/2014	03/29/2014	01/01/2014
Comments (incl. % achievement)	Interconnection is operational since January 1st, 2014.			
<b>Indicator 5 :</b>	The Fiscal and Accounting Reports are produced timely and in accordance with the legislation.			
Value (quantitative or Qualitative)	Production meeting standards Yes/No : No	Yes		Yes
Date achieved	05/06/2006	12/31/2007		11/01/2007
Comments (incl. % achievement)	Achieved - Monthly TOFE and Treasury balance are available on the Treasury website (www.tresor.mr) without delay. Annual budget execution law is adopted every year.			
<b>Indicator 6 :</b>	An increasing number of institutions is operational and carry out duties, as defined by the new procurement code.			
Value (quantitative or Qualitative)	The Regulatory Authority and the National Control Commission are staffed and carry out their duties : No	Yes		ARMP and all sectoral commissions are staffed and operational.
Date achieved	03/01/2012	03/29/2014		12/31/2012
Comments (incl. % achievement)	Achieved - Establishment of ARMP in July, establishment of sectoral commissions and recruitment of staff completed in 2012.			
<b>Indicator 7 :</b>	The National Environment Action Plan (NEAP) is officially approved by the Government.			
Value (quantitative or Qualitative)	No	Yes		Yes
Date achieved	05/06/2006	12/31/2007		10/01/2006
Comments (incl. % achievement)	Achieved – The first five-year National Environment Action Plan (NEAP 1) was approved in October 2006 and the NEA 2 in 2011.			
<b>Indicator 8 :</b>	The dedicated structure recommended by the NEAP is implemented.			
Value (quantitative or Qualitative)	Ministry of Environment established Yes/No : No	Yes		Yes
Date achieved	05/06/2006	12/31/2009		09/01/2006
Comments (incl. % achievement)	Achieved – The Ministry of Environment was established in September 2006.			
<b>Indicator 9 :</b>	Capacity building for Ministry of Environment staff on conducting environmental impact studies.			
Value (quantitative or Qualitative)	Number of staff trained on conducting environmental impact studies : 0	15		103
Date achieved	03/01/2012	03/29/2014		02/01/2013
Comments (incl. % achievement)	Achieved – 103 staff from the Ministry of Environment benefited from trainings composed of 8 courses on environmental impact. (Summary Report on training provided by PRECASP)			

<b>Indicator 10 :</b>	The new legislation on Human Resources Management is adopted and implemented			
Value (quantitative or Qualitative)	No	Yes	Yes	Partially yes
Date achieved	05/06/2006	05/31/2009	03/29/2014	03/29/2014
Comments (incl. % achievement)	Partially achieved - 12 legislations related to civil service special status and its salary scale were drafted and approved by the Superior Council of Public Service yet not signed.			
<b>Indicator 11 :</b>	The new computerized HRM system is developed and implemented.			
Value (quantitative or Qualitative)	No	Yes	Yes	Yes
Date achieved	05/06/2006	12/31/2007	03/29/2014	03/27/2014
Comments (incl. % achievement)	Final acceptance was received on March 27.			
<b>Indicator 12 :</b>	Civil servant census is validated by inter-ministerial committee.			
Value (quantitative or Qualitative)	No	Yes		No
Date achieved	03/06/2012	03/29/2014		03/29/2014
Comments (incl. % achievement)	Not achieved - Census was completed in 2008 and its final report was submitted to the inter-ministerial committee, yet it has not been officially validated by the inter-ministerial committee.			
<b>Indicator 13 :</b>	An increasing number of staff from Ministry of Interior is trained to provide support for the decentlisation process to Municipalities			
Value (quantitative or Qualitative)	0	150		160
Date achieved	03/01/2012	03/31/2013		03/01/2013
Comments (incl. % achievement)	Achieved			

## G. Ratings of Project Performance in ISRs

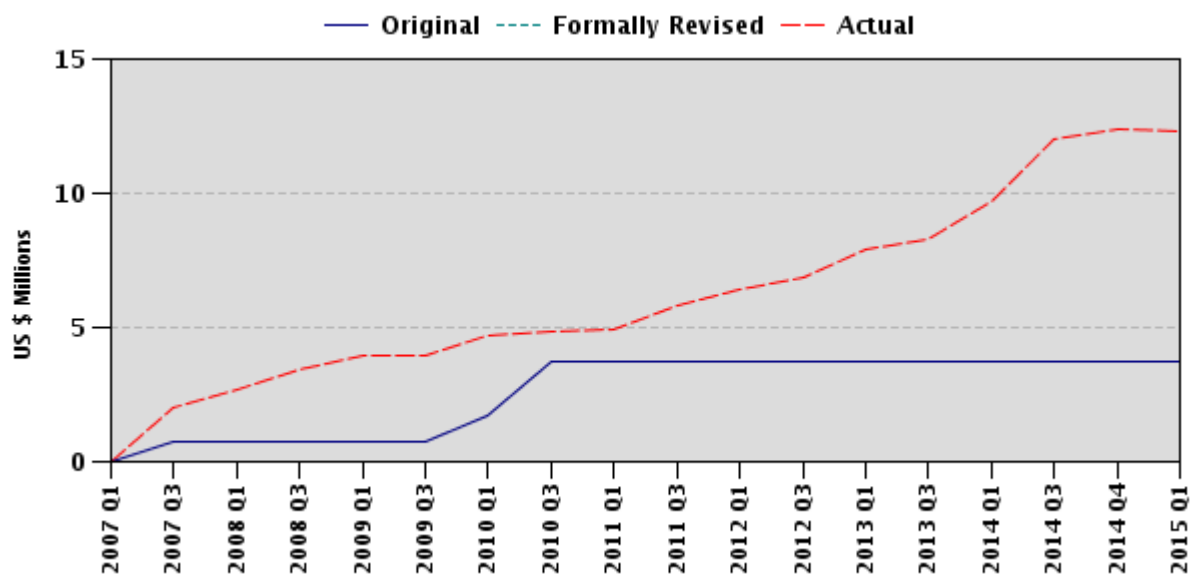
No.	Date ISR Archived	DO	IP	Actual Disbursements (USD millions)
1	10/17/2006	Satisfactory	Satisfactory	0.00
2	06/28/2007	Moderately Satisfactory	Satisfactory	2.19
3	12/26/2007	Moderately Satisfactory	Satisfactory	2.76
4	05/17/2008	Moderately Satisfactory	Satisfactory	3.76
5	12/26/2008	Unsatisfactory	Unsatisfactory	3.92
6	07/30/2009	Moderately Unsatisfactory	Moderately Unsatisfactory	3.92
7	12/16/2009	Moderately Satisfactory	Moderately Satisfactory	4.66
8	06/30/2010	Moderately Satisfactory	Moderately Satisfactory	4.89
9	04/02/2011	Moderately Satisfactory	Moderately Satisfactory	5.83
10	12/12/2011	Satisfactory	Satisfactory	6.43
11	09/09/2012	Moderately Satisfactory	Moderately Satisfactory	7.61
12	03/23/2013	Moderately Satisfactory	Moderately Satisfactory	8.26

13	09/22/2013	Moderately Unsatisfactory	Moderately Unsatisfactory	9.69
14	03/12/2014	Moderately Satisfactory	Moderately Satisfactory	11.55
15	03/19/2014	Satisfactory	Satisfactory	11.55

## H. Restructuring (if any)

Restructuring Date(s)	Board Approved PDO Change	ISR Ratings at Restructuring		Amount Disbursed at Restructuring in USD millions	Reason for Restructuring & Key Changes Made
		DO	IP		
12/09/2009	N	MU	MU	4.66	2 year extension of the closing date due to political instability.
12/28/2011		S	S	6.43	3 month extension of the closing date
03/29/2012	N	S	S	6.81	2 year extension of the closing date, reallocation of funds among the components and revision of the result framework
10/21/2013		MU	MU	10.44	Minor changes/adjustments in the result framework to precisely measure the results.
02/27/2014		MU	MU	10.83	Cancellation of funds (645,000SDR)

## I. Disbursement Profile





## **1. Project Context, Development Objectives and Design**

### **1.1 Context at Appraisal**

1. **The recurrent political instabilities between 2003 and 2005 seriously affected the functioning of the public administration in Mauritania.** In August 2005, in the aftermath of a military coup, the Military Council for Justice and Democracy led by Colonel Ely Ould Mohammed Vall (Conseil Militaire pour la Justice et la Démocratie – CMJD) was established. CMJD ratified a new constitution, conducted presidential and legislative elections, and handed power to the new government within 19 months.

2. **The World Bank did not suspend its assistance during this period, and remained engaged in dialogue with the transitional government.** The coup appeared to have been backed by the population and was immediately followed by the transitional arrangements and preparation of the National Reform Program (NRP) in November 2005. Maintaining the Bank's leadership on policy dialogue and as coordinating partner for financial and technical partners around the Poverty Reduction Strategy Paper (PRSP) was critical. In addition, the Bank and International Monetary Fund (IMF) were jointly addressing both the aggravated macroeconomic situation that resulted from extra-budgetary spending in early 2004 and management of the oil revenues on which the country was largely depending.

3. **The project was conceived in such a complex and fragile environment but prepared in line with the strategic documents.** The project specifically supported two out of four pillars of the Country Assistance Strategy (CAS) 2003-2005 approved by the board on May 6, 2002: (i) institutional development and governance; and (ii) developing human resources and ensuring universal access to basic infrastructure and services for the poor. The new CAS for 2006-2009 was being prepared during the same period, and it stressed the importance of governance and capacity development of the public service.

4. **The Government's priorities for which the Bank had comparative advantage to offer support were identified in the original PAD as the following:**

- (i) Strengthening Public Financial Management (PFM), especially management of oil revenues, in the context of projected growth;
- (ii) Promoting the stagnant decentralization process;
- (iii) Exploring the emerging concerns over sustainable environmental management in the context of high dependence on the exploitation of natural resources;
- (iv) Improving Human Resource Management (HRM) to strengthen overall public service delivery.

5. **The Policy and Human Resources Development grant (PHRD-US\$549,825) was signed in April 2004, paving the way for the project.** The PHRD financed: (i) a broad institutional assessment and an action plan for modernization of public administration; (ii) an action plan for improving public resource and expenditure management; (iii) an action plan for private sector development; and (iv) identification and preparation of an action plan for the development of Monitoring and Evaluation (M&E).

6. **In addition, a Project Preparation Facility (PPF-US\$765,000) was provided to support the detailed design of two components and corresponding implementation arrangements.** The PPF financed: (i) a preparatory study for the environment component, (ii) a preparatory study for the decentralization component and (iii) the recruitment of staff for the Project Coordination Unit (PCU). Activities to be implemented during the first year were

identified and Terms of Reference (TOR) were prepared prior to board approval. The transitional government and IDA agreed on retroactive financing for payments that had been made by the borrower for preparations undertaken before project effectiveness.

## 1.2 Original Project Development Objectives (PDO) and Key Indicators

7. The development objective of the project was to contribute to the improvement of performance, efficiency, and transparency of public resources management in Mauritania.

## 1.3 Revised PDO (as approved by original approving authority) and Key Indicators, and reasons/justification.

8. The original results indicators of the Bank's three year project were as follows: (i) the budget preparation at all levels of national administration is improved; (ii) fiscal and accounting reports are produced in a timely manner according to international standards; (iii) responsibility for issuing orders of payment is delegated to sector Ministries through RACHAD in conformity with established norms and regulations; (iv) the institutional framework for environment and natural resources management is improved; (v) the HRM system is improved and de-concentrated in sector Ministries.

9. The original PDO did not change in the course of implementation, but several changes in the PDO indicators were made at restructuring in March 2012 (See Table 1). Major changes were made in order to: (i) reallocate resources and non-committed funds to new priorities and activities such as support to procurement reform; and (ii) revise indicators to better articulate the connection between inputs, outputs and outcomes in the project, taking into account new activities. It should be noted that the original indicators were designed to measure outputs rather than outcomes and did not include some critical areas such as improvement of budget execution and increase in tax revenue.

**Table 1: Changes in the PDO indicators**

<b>PDO No.</b>	<b>Original Indicators March 2006</b>	<b>Revised Indicators March 2012</b>	<b>Reasons/Justification</b>
1	The budget preparation at all levels of national administration is improved.	Budget preparation is improved through enhanced linking with policy priorities.	Revised - To clearly measure the linkage between MTEF and prepared budget.
2	The fiscal and accounting reports are timely and produced according to international standards.		This was classified as an intermediate indicator.
2		Budget execution is improved through a more efficient payment process at Treasury.	New – a critical indicator to measure improvement of budget execution was missing in the original RF.
3	The issuance of orders of payment is delegated to sector Ministries with established norms and natural resources management is improved.		This was classified as an intermediate indicator.



3		Tax collection is improved.	New - a critical indicator to measure improvement of budget execution was missing in the original RF.
4	The institutional framework for environment and natural resources management is improved.		Dropped – the indicator was partially achieved (Ministry of Environment in place. NEAP approved in 2006) and support to natural resources management as such was not part of the project.
4	The HRM system is improved and de-concentrated in sector ministries.	Percentage of civil servants effectively monitored by the Ministry of Civil Service.	Revised - The original indicator was unclear.
5		Public Procurement executed in compliance with the adopted institutional procurement plans.	New - Support to procurement reform was added as a new activity.
6		There is a decreasing percentage of single source contracting	New - Support to procurement reform was added as a new activity.

10. **The October 2013 level 2 restructuring brought additional minor changes in the results framework.** The measurement of PDO 1 and intermediate indicators 4 were slightly changed to better reflect project impact and adjust to the project circumstances at that time (see Table 1 and Data Sheet). The intermediate indicator 13, concerning planned functional reviews of the Ministries of Civil Service and Finance was dropped, following the cancellation of the activity.

#### 1.4 Main Beneficiaries

11. **As a multi-sectoral project focusing on many dimensions of institutional development and capacity building, the project included a broad range of beneficiaries.** It included five ministries: the Ministry of Economic Affairs and Development (MAED); the Ministry of Finance (Component A); the Ministry of Interior, Postal Services, and Telecommunications (Component B); the Ministry of Rural Development and Environment (Component C); and the Ministry of Civil Service and Employment (Component D). The project was initially coordinated at the Prime Minister’s Office (see further detail in the section on implementation arrangements).

12. **During the course of implementation, changes in the architecture of the government meant that there were significant changes in the architecture of beneficiaries.** For example, the Ministry of Interior, Postal Services and Telecommunications - beneficiary of Component B – was dismantled in 2007 and divided into three ministries: Ministry of Interior and Territorial Administration, Ministry of Decentralization, and Ministry of Postal Services and Telecommunications. Two ministries were reintegrated again into one Ministry of Interior and Decentralization in August 2008, while Postal Services and Telecommunications remained separate.

13. **In addition, a number of new agencies and Directorates were added as a result of project restructuring.** These include the National Statistics Office (ONS), Public Procurement Regulatory Authority (ARMP), Procurement Control Commissions, Directorate General of Land Management, and the Directorate General of Customs in the Ministry of Finance.

#### **1.5 Original Components** (*as approved*)

14. **This Specific Investment Loan (SIL - US\$13 million) was approved by the board on July 6, 2006 for three-year implementation with 5 components. It became effective on January 7, 2007.** The project was designed to reflect the identified key priorities in the National Reform Program of the Transitional Government, and also included a component to support project implementation, monitoring and evaluation.

15. **Component A: Improvement of public finance management (US\$5,135,000).** This component aimed at increasing transparency and efficiency of PFM by creating management tools and an information system, and improving human resource management (HRM) capacity. It included: (i) strengthening resource mobilization (US\$1,650,000); (ii) improving budget presentation and planning (US\$450,000); (iii) improving budget execution and accounting (US\$1,710,000); (iv) strengthening the efficiency of expenditure (US\$575,000); and (v) strengthening PFM at the de-concentrated level in two regional capitals - Nouadhibou and Rosso (US\$750,000).

16. **Component B: Support to local development (US\$1,565,000).** This component supported reforms that aimed to further decentralize and de-concentrate authority. It included support to: (i) the Directorate of Territorial Administration (US\$550,000); (ii) the General Directorate of Local Governments (US\$175,000); (iii) information, education, and communication (IEC) activities (US\$40,000); and (iv) pilot operations in Dakhlet Nouadhibou and Trarza (Rosso) for local development management (US\$800,000).

17. **Component C: Mainstreaming environment into development management (US\$985,000).** This component aimed at facilitating the integration of environmental concerns into development planning, through harmonization of various sector strategies and existing texts with a view of clearly establishing the central and transversal character of environmental concerns in the political domain. It included: (i) support to a working group aimed at preparing and creating a Ministry of Environment or other dedicated structure as described in the NEAP (US\$175,000); (ii) a capacity building program (US\$290,000); and (iii) pilot projects (US\$520,000).

18. **Component D: Improvement of human resources management in public administrations (US\$2,285,000).** This component aimed at strengthening structures in charge of management of civil servants and maximizing utilization of the State's human resources. It included: (i) support to strengthen human resources management in public administrations (US\$460,000); and (ii) modernization of management and information tools used by public administrations (US\$1,825,000).

19. **Component E: Support to project implementation, monitoring and evaluation (US\$970,000).** This component aimed to provide the Prime Minister's Office, the Project Coordination Unit (PCU) and the Project Steering Committee with the resources needed to adequately support project implementation by the five partner Ministries, as well as handle monitoring and evaluation activities and manage communication on progress made against the reform agenda. It included: (i) operating costs for the PCU within the Prime Minister's office (US\$500,000); (ii) financing of technical and financial audits, training for unit staff and IEC for

the reform programs supported by the Project (US\$325,000); and (iii) monitoring and evaluation (US\$145,000).

## 1.6 Revised Components

20. **The project underwent five instances of restructuring.** The closing date was extended three times in December 2009 and December 2011, and in March 2012 and a comprehensive restructuring took place, including a further extension of closing date. A minor restructuring in the Results Framework took place in October 2013, and a cancellation of unused funds in 2014. The result of the comprehensive restructuring that took place in March 2012 was that the project re-focused on updated government priorities and was able to reallocate resources, add new activities and review and revisit project outcome indicators. The components were revised as follows:

21. **Component A was revised to include a number of new activities to support increased transparency and efficiency in Public Financial Management.** They include: technical assistance for public procurement reform; technical assistance to the new PFM reform coordination unit of the Ministry of Finance to support the PFM reform master plan approved in 2011 (*Schéma Directeur de la Réforme des Finances Publiques*); and support to the population and habitat census led by the National Statistics Office. A small series of activities that were not yet fully designed were cancelled to allow for these resources to be reallocated.

22. **Activities related to decentralization, originally planned for Component B, were removed<sup>1</sup> and the related funds were reallocated within the project.**

23. **Component C was revised with a combination of cancellation of activities and introduction of new activities.** An activity providing for development around the sand dunes in Nouakchott was cancelled due to complications regarding safeguards. Instead, savings from cancellation of this activity were reallocated to support strategic work for climate change and green growth, and for rehabilitation of the Ministry of Environment.

24. **Component D was revised to include support for development of a strategic agenda for HRM reform, including functional reviews of the Ministry of Finance and the Ministry of Civil Service.** However, in early 2013, the project steering committee decided to replace this functional review with support for operationalization of the HRM reform strategy approved in 2012, as this was a critical agenda item for the government. The indicator related to this activity was subsequently modified during the fourth restructuring of October 2013.

25. **Component E was revised to provide additional capacity within the PCU.** This aimed to allow the PCU to better support beneficiary institutions with design and implementation of activities, and to enhance compliance with Bank rules. In addition, the revision placed procurement for the whole project under a single procurement commission in charge of social sectors, marking a change from previous plans to disperse authority for procurement across seven different procurement commissions. This change came in response to challenges that had arisen under the previous procurement arrangements.

26. **Finally, during the last 15 months of implementation, a number of activities across the project were proactively reviewed and adjusted, in order to meet all development**

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<sup>1</sup> These activities were to be covered by a new project under preparation at the time.

**objectives.** The team took into account both available capacity and present circumstance, and reallocated resources with a view of focusing on critical changes and to ensure the success of on-going activities.

### 1.7 Other significant changes

27. **The closing date was extended three times.** Bank activity was suspended during the period of August 2008 – September 2009 due to significant political instability in 2008-2009. A first extension to this project was granted on December 9, 2009 to extend the closing date of the project from December 31, 2009 to December 31, 2011. A further three-month extension of the closing date from December 31, 2011 to March 30, 2012 was granted to prepare a thorough restructuring, and the third and final extension to March 29, 2014 was approved on March 29, 2012.

28. **At the third restructuring in March 2012, in addition to extending the closing date, a reallocation of funds was made to reflect the proposed changes in the project activities (see Table 2).** In particular, uncommitted funds from Component B (Local Development) were reallocated to Component A (Public Financial Management), and remaining contingencies were reallocated to Component A and Component E to focus on PFM reforms and to strengthen project implementation capacity.

29. **At the fourth restructuring, on October 7, 2013, minor changes in the results framework were made to better capture the impact of the project objective.** This is discussed in more detail under section 1.2, ‘Original Project Development Objectives (PDO) and Key Indicators’.

30. **At the fifth restructuring in February 2014, the project cancelled SDR645,000 (US\$993,000 equivalent) because of savings due to fluctuation of SDR against USD and cancelation of two activities.** Significant fluctuation of SDR to USD during the seven years of the project resulted in USD 687,232 in savings. Further, two activities that had been included in the project action plan in April, 2013 (support for the PFM reform coordination unit, and support for implementation of the Civil Service reform strategy) were expected to remain unimplemented during the remaining life of the project. The remaining US\$305,768 was therefore cancelled and these activities were to be undertaken instead by the Government of Mauritania with its own financial resources. The table below shows the reallocation of funds throughout the project life.

**Table 2: Changes in Project Costs (US\$)**

Project Component	PAD Budget Allocation	Reallocation (May 2011)	Reallocation Restructuring	Revised Allocation in 2012	Cancellation in Feb, 2014
Component A: Public Financial Management	5,135,000	-	707,598	5,842,598	(147,150)
Component B: Local Development	1,565,000	-	(661,928)	903,072	
Component C: Environment	985,000	-	-	985,000	
Component D: HRM Function	2,285,000	414,260	-	2,699,260	(146,330)
Component E: Project Monitoring	970,000	544,828	295,242	1,810,070	
Contingencies	1,300,000	(959,088)	(340,912)	-	
Project Preparation Facility	760,000	-	-	760,000	
Savings/Fluctuation of USD/SDR					(687,232)
<b>Total</b>	<b>13,000,000</b>	<b>-</b>	<b>-</b>	<b>13,000,000</b>	<b>13,033,280</b>

Note: 1SDR=1.54USD, February 27, 2014, while 1SDR = 1.43USD, May 31, 2006.

31. **Finally, project anchoring officially changed 3 times in the course of implementation.** While the project was originally designed and expected to be anchored in the Prime Minister's Office, the Prime Minister's decree on this matter in 2007 (n° 0357/PM) instead established the project within the Ministry of Economic Affairs and Development. A later decree in 2009 (n° 3525) moved project anchoring to the Ministry of Public Administration and ICT, and a third change came in 2010 when a decree (n° 1378) re-assigned anchoring for the project to the Ministry of Public Administration..

## **2. Key Factors Affecting Implementation and Outcomes**

### **2.1 Project Preparation, Design and Quality at Entry**

32. **The fragile context in Mauritania in 2005 made preparing a public sector project challenging.** When the Bank team began designing the project, it was in the immediate aftermath of a military coup, and the main interlocutor at the time was the transitional government. Because PRECASP aimed to address politically sensitive issues, like public resource management and civil service reform, this made engagement with the transitional government during this time all the more sensitive.

33. **According to the PAD, the project was designed in response to demand from the government with a participatory approach.** Project preparation involved representatives of the concerned Ministries in planning conversations with the Bank and in the drafting of project action plans for areas associated with the reforms, financed by IDA and other donors. This high level of engagement allowed the Bank to provide operational tools and financing for short-term actions selected from the general government program of reforms. According to the PAD, each of the selected ministries had already prepared a specific reform program, and these were taken together to form a strategic framework for the project.

34. **The project took into consideration recommendations from a number of strategic documents.** The project was directly based on the Country Assistance Strategy (CAS) 2003-2005 (specifically supporting the governance pillar as well as the HR and service delivery pillar) and supported the development priorities of the PRSP, particularly the promotion of good governance, increased access to public services, and improvement of tools to monitor impact of public finance expenditures.

35. **However, regarding quality at entry, there are a number of complicating factors at the design stage which affected project implementation and performance:**

- **Lack of coherence among components of the project:** While the project was designed with a strong orientation to the needs and priorities of the government, the project's components did not themselves form a coherent program of work. In particular, the decision to include activities around environmental policy (Component C) in a project that mainly focused on PFM issues and HR management was questionable. This created some confusion among stakeholders, according to interviews conducted during the ICR mission.
- **Lack of clarity on how the Bank would partner with other donors:** At the time of project preparation, the Bank was one of several donors supporting Mauritania on public sector reform issues. Donor coordination would have been crucial to create synergies among donors so as to develop a common strategy and to build upon comparative advantages of each donor. While the PAD highlighted the importance of coordinating with the donor community, it is not clear in the document what coordination

arrangements would entail throughout implementation<sup>2</sup>. According to the June 2007 ISR, one of the “main weakness of the project was that the current design is not adapted to building a program with other donors”. Also the MTR (p. 22) highlights the “lack of formal dialogue mechanisms with other capacity building projects in the country”.

- **Lack of clarity on mitigation measures for this high risk-rated project:** According to the PAD, the main project risks are the “change of priorities after election of the post-transition Government”, the “lack of mobilization within the Government on the proposed reform program”, and that “technical and financial partners are not aligned with Government’s reform programs or the Project”. The overall risk is rated as substantial. Even though the team was aware that some of the activities and priorities might change under the new government elected in March 2007, the mitigation measures do not address how the project would adapt to possible changes in government priorities. Measures such as increasing the number of supervision missions or enhancing support for monitoring of project activities would have been a more robust set of mitigation measures than those listed, which included ‘good quality design’ and ‘strong project preparation’. During the ICR mission several stakeholders acknowledged that the project, despite the difficulty of the context, had not been flexible enough to adapt to changing circumstances.
- **Short time frame of project implementation:** While the project design was complex, the project was originally expected to be completed within 3 years. A posteriori, such a short timeframe is considered too ambitious for a complex project that involved institutional changes in 5 ministries and aimed to introduce innovations in a fragile context.

## 2.2 Implementation

36. **The project has had a long and complicated implementation history.** The project was originally intended to be a 3-year long SIL and it ended up lasting 7 years, including a 1-year suspension during the period of August 2008 to September 2009 when all Bank projects were suspended due to political instability. The implementation path for the project was long, and it encountered a number of significant obstacles and challenges. The project underwent 5 restructurings and was extended 3 times.

37. To give a clearer overview of the implementation history of the project, 3 different phases of the project can be identified, as outlined below. In addition, Table 3 offers a chronology of the project milestones through these phases, also noting changes in the country context during the life of the project.

- **1<sup>st</sup> phase (July 2006 - August 2009):** The first phase was characterized by political instability. Two entirely new governments were formed within two years, and a military coup then occurred on August 6, 2008. Following the coup the Bank halted activities for a period that lasted until September 2009. This phase experienced very slow disbursement (30% in 3 years) and weak achievement of PDO indicators.

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<sup>2</sup> According to the PAD, the project constituted a key element of the assistance program developed in partnership with the donor community (PAD, 1). The PAD lists ‘partnership arrangements’ in the detailed description of the project, but this section is simply a list of donors who are involved in working around the issues mentioned in the PAD. There are no notes on how coordination should take place.

- **2<sup>nd</sup> phase (September 2009 – March 2012):** This phase saw more focus on implementation despite continued and frequent changes in the government, with four Ministers of Finance, five Directors General of Budget and three Directors General of Taxes taking and leaving office in 31 months. Implementation of the project led to some concrete results, and this phase also saw the finalization of the MTR, the resulting Action Plan 2011-13 and a round of significant project restructuring in March 2012. As highlighted in the ISRs, restructuring allowed the structure of the project to respond to changed conditions and to align activities with changing priorities and opportunities. This phase also saw several rearrangements in the institutional architecture of the project following changes in the government.
- **3<sup>rd</sup> phase (Mid 2012 – March 2014):** The last phase was an intensive period of disbursement and achievement of PDO indicators, especially when compared to the first two phases. This phase was characterized by very close supervision by the Bank team. This included seven supervision missions between February 2013 and March 2014, monthly VC meetings with PCU and focal points, and bi-weekly contact to report on key activities. The disbursement rate increased from 55% to 90% in only 12 months, and the project achieved almost all of its development objective targets by the closing date.

**Table 3: Implementation history of PRECASP<sup>3</sup>**

Years	Disbursement rate	Achievements	Implementation arrangements	Bank actions	Country context
2006	0	0	Implementation arrangements set up by Prime Minister (n° R 0357/PM) with inter-ministerial committee, project steering committee and PCU. Project is anchored at MAED		Transition period with Military Council for Justice and Democracy  June 2006, New constitution adopted
2007	<ul style="list-style-type: none"> <li>• 16.1% (June)</li> <li>• 20.2% (December)</li> </ul>	1 PDO out of 5 and 3 intermediate indicators out of 11 achieved	Revision by Prime Minister decree (R 1987/PM) with fusion of ministry of economic affairs with ministry of finances		March 2007: Presidential elections
2008	<ul style="list-style-type: none"> <li>• 27% (May)</li> <li>• 28.1% (December)</li> </ul>	1 PDO out of 5 and 3 intermediate indicators out of 11 achieved		Suspension of the Bank's activities resulted from the political situation (August 2008 – September 2009)	August 6, 2008: Military coup
2009	<ul style="list-style-type: none"> <li>• 28.1% (July)</li> <li>• 33.2% (December)</li> </ul>	1 PDO out of 5 and 3 intermediate indicators out of 11 achieved	Revision N° 3525  Project anchor at Ministry of Public administration and of ICT	Extension to extend the closing date of the project (originally, December 31, 2009) to	Political crisis triggered by the military coup of August 2008 July 2009, Presidential election

<sup>3</sup> The findings reported in the Achievements column are estimates, due to vagueness in ISR reporting and the changes that were made to the Results Framework during the project.

				December 31 2011.	
<b>2010</b>	<ul style="list-style-type: none"> <li>• 34.9% (June)</li> </ul>	2 PDO out of 5 and 5 intermediate indicators out of 11 achieved	Revision 1378/PM.  Project anchor at Ministry of Public Administration		Apr 2010, Cabinet reshuffle December 2010, Cabinet reshuffle
<b>2011</b>	<ul style="list-style-type: none"> <li>• 40% (March)</li> <li>• 45% (November)</li> </ul>	3 PDO out of 5 and 5 intermediate indicators out of 11 achieved		A three-month extension of the closing date (from December 31, 2011 to March 30, 2012.	Feb 2011, Cabinet reshuffle
<b>2012</b>	<ul style="list-style-type: none"> <li>• 50% (August)</li> <li>• 59% (December)</li> </ul>	3 PDO out of 5 and 5 intermediate indicators out of 11 achieved		Thorough restructuring in March 2012 and third and final extension to March 29, 2014.  Close supervision of every 2 months since December 2012.	
<b>2013</b>	<ul style="list-style-type: none"> <li>• 69.3% (September)</li> </ul>	2 out of 6 PDO indicators and 8 out of 12 intermediate indicators have been achieved		Minor restructuring to better capture results of the project  Stocktaking exercise to better communicate the results of the projects	May 2013, Cabinet reshuffle Sep 2013, Cabinet reshuffle
<b>2014</b>	<ul style="list-style-type: none"> <li>• 80% (January)</li> <li>• 90% (March)</li> <li>• 95% (July)</li> </ul>	5.5 PDO out of 6 and 11.5 intermediate indicators out of 13 achieved		Cancellation of SDR 645,000, Feb 2014 Last 2 ISRs	June 2014, Presidential elections

**38. Other factors that affected project implementation and performance were the following:**

- **Unpredictable country context:** Not only were project activities suspended for 1 year following the military coup in August 2008, but several changes in the administration (outlined in Table 3) also created confusion and limited buy-in and ownership among the Ministry responsible for the project.
- **Distortion in project institutional arrangements:** Structural problems within the institutional arrangements affected implementation and performance of the project. For instance, while the Ministry of Finance was the largest beneficiary in terms of financial volume, the Ministry of Public Service was leading the project committee and was responsible for signing all the project contracts. Anchoring the project in a ministry that was not playing the leading role in the project's reforms distorted perceptions of leadership surrounding the project and complicated project implementation, causing delays. Another problem was the lack of technical expertise of some focal points, which



affected the quality of the work of government departments. In addition, several changes in anchoring the project coordination unit in the course of implementation slowed down implementation.

- **High turnover of management both within the PCU and on the Bank team:** During the life of the project, the PCU had 3 different Project Coordinators and the Bank TTL changed 5 times. Turnover of TTLs meant that adjustment time was required for the new TTL to understand the context and to build trust relationships with the stakeholders. In addition, the specialists selected to take over the TTLship came from varying backgrounds<sup>4</sup> and given the multi-sectorality of the project, some TTLs needed time to establish understanding outside their specific area of expertise.
- **A long and complex procurement process:** As noted in several ISRs, the complexity of the national procurement system, which has been under reform since 2012, was a factor slowing down project implementation. The project was constantly affected by lack of capacity in the procurement commissions, unclear process due to lack of critical documents such as operational manuals and standard bidding documents, and unclear demarcation of responsibilities among the concerned entities. The project's procurement process encountered frequent complaints cases from bidders. For instance, the periods of processing and signing for 3 large IT contracts, a total amount of 1.3 million USD, were delayed for an average of 12 months each.
- **Adaptive and change management issues:** PRECASP introduced a number of significant innovations to the public administration, and there were several cases of resistance to change that resulted in blockages during implementation. Development of the interface between the Central Bank and the Treasury for an automated payment, and adoption of a new system for Customs information are two examples where anecdotal evidence suggests that resistance to change was a significant factor for implementation delays.

## 2.3 Monitoring and Evaluation (M&E) Design, Implementation and Utilization

39. **The M&E section in the original PAD does not appear to be well articulated for the following reasons:**

- i. The Results Framework does not clearly articulate the connections between activities, intermediate outputs and outcomes;
- ii. Initial indicators were not SMART<sup>5</sup> indicators. For example, PDO 1 is “the budget preparation at all levels is improved”. This has a vague yes/no answer, and does not capture what the project will be able to achieve and how;
- iii. There are no indicators provided for Component E;
- iv. The arrangements for M&E are not clear in the PAD. It is not clear who will be responsible for M&E activities during implementation.

40. **Flaws in M&E planning affected project implementation and performance.** Weakness in the Results Framework (RF) at design and lack of clear articulation of some areas of the PAD made it difficult to clearly attribute results to PRECASP activities. In addition, because

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<sup>4</sup> The first TTL was an engineer from the Water and Urban department, the second was a lawyer from the legal department, the third was an economist, and the fourth and fifth both had public sector backgrounds.

<sup>5</sup> Specific Measurable Attributable Results-oriented and Time-bound

appropriate M&E support appeared to be missing, clear linkages between activities, outputs and outcomes were difficult to establish. The steering committee, which was designed to oversee an M&E process, did not appear to function as planned, and thus there was no one group or individual tasked throughout the life of the project to proactively seek out results and impacts of the activities.

41. **Despite these challenges, the PCU was able to successfully gather and communicate M&E data on all project components during the life of the project.** In particular, the M&E expert working within the PCU collected and used M&E data throughout the project life with a great degree of regularity. Despite flaws in the design of the RF and the lack of a M&E plan that was only developed in 2008, the PCU proactively monitored project activities and informed the Bank when the activities were delayed and/or encountered difficulties. The PCU produced the quarterly financial report and M&E reports and submitted them on time to the World Bank. The Bank hired an expert M&E consultant in 2013 to enable closer monitoring of project activities to take stock of all results produced during the project life.

## 2.4 Safeguards and Fiduciary Compliance

### Financial Management

42. **During project implementation, funds were generally used in a cost effective manner and in conformity with the relevant rules.** The ICR mission found that all financial status reports were prepared in a thorough and precise way, backed up with transaction evidence, and submitted on time. The overall performance in the area of financial management was deemed satisfactory following the final FM supervision in March 2014. The accounting system operated satisfactorily. The auditors issued an unqualified opinion on the project's 2012 financial statements and it reported that internal control procedures were in place.

### Procurement

43. **The procurement system created several problems during project implementation.** The national procurement process was slow and complex, which caused long delays in processing and signing the final contract for several contracts, including contracts for the establishment of public financial management systems, for procurement of IT equipment and software, and two technical assistance programs.

44. **However, despite the bottlenecks encountered as a result of the system, the project did successfully contribute to the reform of that same system.** Public procurement reform has made concrete progress with PRECASP support, and public procurement is now being executed more transparently and in compliance with international standards. PRECASP supported a number of activities including: the drafting of a standard bidding document for procurement of goods, works and consultants; drafting of manuals of procedure of all agencies of the procurement system such as Public Procurement Regulatory Authority (ARMP) and National Commission for Control of Procurement (CNCMP); providing relevant training for more than 300 persons including the private sectors and banking services involved in public procurement; and drafting the ceiling for the single source contracting.

### Disbursement

45. **The amount approved under the original IDA Grant was US\$ 13 million equivalent.** The final disbursement rate was 94.8%.

46. **The project experienced revisions in the allocations among project components, discussed in detail above.** The project cancelled SDR645,000 (US\$993,000 equivalent) in February 2014 because of the savings, fluctuation of SDR against USD and non-accomplishment of two activities.

47. **There are three phases with regard to PRECASP disbursement.** In the first two phases disbursement was relatively low, around 30% in the first phase (July 2006 - August 2009) and around 59% in the second phase (September 2009-December 2012). However, the disbursement rate rose consistently in the last phase of the project, reaching 95% at project closure in March 2014.

## 2.5 Post-completion Operation/Next Phase

48. **A follow-up to PRECASP, the Mauritania Governance Enhancement Project (P146804), is being prepared at the time of this ICR.** The project will support a next generation of reforms, many of which are building on achievements from previous Bank support including PRECASP. These reforms all are in line with the government’s public sector efficiency agenda and are principally center of government reforms with a focus on greater technical capacity and better systems for public resource management.

49. **While PRECASP has built basic capacities and stronger systems within the public administration, the new project will take further steps toward optimizing efficiency and performance of public institutions to enable them to better tackle inclusive growth.** The project is planned to include three main areas:

- i. Component 1: The objective of this component is to improve the legal framework, systems and management capacity for budget forecasting, planning, execution and control;
- ii. Component 2: The objective of the component is to optimize government revenue collection and other benefits coming from the expanding mining sector, and to ensure good environmental and social standards through effective monitoring.
- iii. Component 3: The objective of this component is to strengthen the Government’s capacity to produce, treat, and use data for better policy decisions and to provide support to the statistics institute.

50. **The team preparing the new project recognizes that this project should aim to build on the achievements and lessons learned from PRECASP and seek to advance on the government reform agenda.** The new project will consolidate the PFM system in an integrated manner, further strengthen management capacity of staff to ensure coherent and streamlined public resources management in sectors, and enhance control and monitoring of public resources.

## 3. Assessment of Outcomes

**Rating: Satisfactory (S)**

**Table 4: Rating summary for Outcomes for PRECASP (2007-2014)**

<b>Relevance of objective, design and implementation</b>	<b>S</b>
Achievements of PDO	
Component A	S
Component B	S
Component C	S

Component D	S
<b>Overall PDO Achievement</b>	<b>S</b>
<b>Efficiency</b>	<b>MS</b>

### 3.1 Relevance of Objectives, Design and Implementation

**Rating: Satisfactory (S)**

51. **PRECASP objectives remain highly relevant for the country and strongly aligned with government priorities throughout the project life.** As stated in the first ISR and mentioned above, the project directly supported and was aligned to one of the pillars of the CAS (2003-2005) as well as two pillars of the PRSP, particularly the promotion of good governance, increased access to public services and improvement of tools to monitor impact of public finance expenditures. Moreover, the objectives of the project remain highly relevant in the current context of the country as the project supports the second pillar of the current Country Partnership Strategy (FY2014-2016), with a focus on improving economic governance and public sector performance for enhanced service delivery. The objectives of the project are also in line with the World Bank Group's overall strategic goals of poverty reduction and inclusive economic growth, as well as those of the 2011 World Bank Africa Strategy.

52. **Despite flaws in design that affected the Quality at Entry, PRECASP has successfully created momentum for improved performance, efficiency and transparency of public resource management.** PRECASP has contributed to growth in ownership and increased commitment of high-level officials for further PFM reform, including consensus on the importance of moving to the IFMIS and widespread acceptance of the need for strategic HR management including performance based management systems. Maintaining this momentum will be a central focus of the Governance Enhancement project that is under preparation as PRECASP's successor project. This project will provide a seamless opportunity to further support this momentum.

### 3.2 Achievement of Project Development Objectives

**Rating: Satisfactory (S)**

53. **PRECASP successfully contributed to the achievement of the original PDO to improve performance, efficiency and transparency of public resources management in Mauritania.** In particular, the project contributed to: (i) improvements in PFM that included improved budget credibility, significant increase in revenue collection, improved transparency in the public procurement system, and adoption of a Strategy for the Reform of System of Public Finance Management, as highlighted in the latest Public Expenditure and Financial Accountability (PEFA); and (ii) improvements in civil service HR management including elimination of irregularities from the HR records through the census and reconciliation of different datasets in 2008-2009, which contributed to reduction of the high wage bill in 2010-2011, and establishment of the sound and transparent HRM system by integrating HR records, wage and pension systems (see detail in the section below).

54. **The project achieved almost all of its objectives despite delays.** The government ICR states that the project ended with a positive track record overall, and the project achieved 5.5 out of 6 PDOs with one partially achieved. 11.5 out of 13 intermediate indicators were fully achieved, with one partially achieved and one unsuccessful. **Component A** achieved all but one indicator, which remained partially achieved. **Component B** achieved all its indicators, as did **Component**

**C. Component D** achieved all but two intermediate indicators. The table below summarizes the achievement of PDO indicators.

**Table 5: Summary of Achievement of PDO by Indicator**

Indicators	Target	Achieved	Rating as per IEG Guidelines			
			High	Substantial	Modest	Negligible
<b>PDO: Improve Efficiency and Transparency of Public Resources Management</b>						
<b>PDO INDICATOR 1:</b> Budget preparation is improved through enhanced linking with policy priorities. Measurement: the number of ministries preparing the budget in line with the MTEF	3 ministries (Baseline: 0)	Global MTBF and 7 sectoral MTEF are prepared and regularly updated, while disconnect between the MTBF and budget remains			X	
<b>PDO INDICATOR 2:</b> Budget execution is improved through a more efficient payment process at Treasury. Measurement: payment duration	36 hours (Baseline: 48 hours)	36 hours (100% to target, 133% to baseline)	X			
<b>PDO INDICATOR 4:</b> Percentage of civil servants effectively monitored by the Ministry of Civil Service. Measurement: % of civil servants monitored through HR system	50 % (Baseline: 0%)	100% (150% to target, 200% to baseline)	X			
<b>PDO: Improve Performance of Public Resources Management</b>						
<b>PDO INDICATOR 3:</b> Tax collection is improved. Measurement: tax revenue in nominal terms	211.26 Billion ouguiya (Baseline: 183.7 Billion ouguiya)	269.16 Billion ouguiya (127% to target, 147% to baseline)	X			
<b>PDO: Improve Transparency of Public Resources Management</b>						
<b>PDO INDICATOR 5:</b> Public Procurement executed in compliance with the adopted institutional procurement plans. Measurement: the number of ministries executing their procurement in compliance with the procurement plan	4 ministries (Baseline: 0)	9 ministries (225% to target, 900% to baseline)	X			
<b>PDO INDICATOR 6:</b> There is a decreasing percentage of single source contracting. Measurement: % of single source contracting	3% (Baseline: 6%)	2.11% (142% to target, 284% to baseline)	X			
<b>Total</b>	N/A	N/A	5	0	1	0
<b>Percentage of Key target indicators</b>	N/A	N/A	83%	0	17%	0

## Component A

**Rating: Satisfactory S**

55. The objective of this component was to support the implementation of reforms aimed at increasing transparency and efficiency of PFM through the creation of management tools and human resources capacity. Budget execution was significantly improved through the establishment of transparent and effective financial management systems including the budget expense system (RACHAD) and an automatic payment system established

between the Treasury and the Central Bank. Important achievements have been made in the area of revenue collection, particularly a significant increase in tax revenue that resulted from improved tax collection and the establishment of a Customs information system (SYDONIA++). The new land management information system (Tehil) is expected to contribute further to revenue collection in the future. A main challenge that remains is to develop a close linkage between budget planning (MTEF), budget preparation, and execution and monitoring. To this end, budget classification codes need to be updated and a budget preparation training module should be further developed for relevant officials.

**56. Project component A strongly contributed to shaping and supporting the government PFM reform program.** Starting in 2006, the government of Mauritania has initiated major reforms in the system of public finance management with the support of PRECASP. The reform process has been reinforced by the adoption and implementation since 2012 of the "Strategy for the Reform of System of Public Finance Management" (Schéma Directeur des Réformes), whose main axes reflect the PEFA indicators.

**57. According to the PEFA 2014 draft report, Mauritania has made substantial progress on PFM reforms supported by PRECASP (Annex 3 shows the comparison of PEFA scores from 2008 and 2014<sup>6</sup>).** The country has made significant improvements in the areas of revenue collection, budget execution and procurement process, organization of accounting, production and dissemination of budget information, and the computerization and modernization of the expenditure chain through the establishment of the RACHAD and Beit el mel systems. This progress is partially, if not fully, attributable to the PRECASP, and many of the advances supported by PRECASP represent the concretization of reform efforts initiated in 2006.

**58. Specifically, the project has contributed to progress made in the following areas of the PEFA framework:**

**A. PFM-out-turns**

- “Credibility of the Budget”: Information systems supported by PRECASP, such as RACHAD have improved government capacity to make credible budget forecasts. For instance, the difference between initial forecasts and expenditure has been substantially reduced, from 19.2% in 2011 to 0.8% in 2013, and distortion between the sectoral allocation foreseen in the initial forecasts and the effective allocation has also been reduced from 31.5% in 2011 to 10.7% in 2013. Stock and monitoring of expenditure payment arrears have seen improvement in 2014 thanks to the improvement of systems supported by PRECASP to: (i) eliminate the possibility to place orders on expenditure arrears without commitment; and (ii) to strengthen the availability of data for monitoring the stock of expenditure payment arrears through RACHAD and Beit el Mel.

**B. Key crosscutting issues**

- “Comprehensiveness and Transparency”: The establishment of the new organization of public procurement, supported by PRECASP, has substantially improved the dissemination of information on government procurement.

**C. Budget Cycle**

- “Policy-Based Budgeting”: The government has made good progress in the preparation of

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<sup>6</sup> The PEFA 2014 is still in draft status and may be subject to changes.

macroeconomic and budgetary framework and the preparation of sectoral MTBF supported by PRECASP in line with the national strategy for growth and poverty reduction.

- “*Predictability and Control in Budget Execution*”: The new procurement system supported by PRECASP is generally consistent with international standards, especially with regard to the reporting requirements, control and regulation and its implementation is advanced. The computerization of circuits (RACHAD) helped organize and streamline controls expenditure of the general government budget.
- “*Accounting, Recording and Reporting*”: The quality of records kept regarding budgetary and financial operations of the State is satisfactory. The connection established by PRECASP between the information systems of the Central Bank and the Treasury has contributed to enhanced quality of information. Moreover, recording on expenses and on budget execution has been highly improved through RACHAD and Beit el Mal, which have made it possible to have reliable information in a shorter timeframe than before.

59. **PDO 1 on “improvement of budget preparation” was partially achieved under this component.** PRECASP supported the development of a Medium Term Budget Framework (MTBF) for the periods 2007-2008 and 2012-2014, and during this time the government also prepared seven sectoral MTBFs. A third MTBF (2013-2015) was prepared by the government without PRECASP support. While MTBFs were prepared and regularly updated, it does not appear to be strongly aligned with the budget or reflected in budget laws. Further, budget formulation and preparation processes are not yet automated. The government is currently aiming at strengthening budget classification toward program budget, also with Bank support. A robust database application is needed (instead of Excel-based tools) to support basic annual budget preparation before moving to more ambitious budget reforms. This platform is expected to be designed as a part of the integrated web-based GFMIS platform to avoid incompatibilities.

60. **PDO 2 on “improvement of budget execution” was achieved.** The project supported the establishment of the payment process system (RACHAD) in all departments (26), enabling improved performance and control of public expenditure. The project established an interconnection between RACHAD and Treasury and between Treasury and the Central Bank, which resulted in shortening the payment duration by half and establishing monitoring capabilities for both transaction status (payee) and remaining balance (payer). With PRECASP support, payment/budget execution has shifted to an automated system.

61. **PDO 3 on “improvement of tax collection” was achieved beyond its target.** As a result of the fiscal census in Nouakchott in 2012 that was financed by PRECASP with the aim of identifying all commercial and noncommercial properties and activities, a large number of unregistered taxpayers and potential sources for sales tax were found. Following the rectification in the tax registry of these sources and improved tax collection resulting from the census, tax revenue in 2013 increased 147% compared to 2011. The development of a new tax administration system, which includes the e-tax system to be implemented in the near future, will further ease the administrative burden and allow the government to focus their scarce capacities on remaining areas of weakness.

62. **The table below illustrates the list of PFM systems in Mauritania, many of which were either developed or upgraded by the project.**

**Table 6: PFM systems in Mauritania financed by PRECASP**

#	System	PFM Information System	Org	PRECASP	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	RACHAD	Réseau Automatisé de Chaîne de la	MF	Revised																
2	Beite El Male	Treasury Accounting System	MF	Developed																
3	SITP	Système d'information Trésor Public	MF	Developed - GIZ																
4	JIBAYA + NIF	Tax Administration System + Numér	MF																	
5	SYDONIA++	Système DOuaNier Automatisé	MF	Revised																
6	SIGADE	Système Intégré de Gestion Automa	MF	Revised																
7	BUDGET	Budget Preparation System	MF	Revised																
8	SYBSIM	Public Investment Budget Monitorin	MAED/MF	Revised																
9	DAD	Development Assistance Database	MAED																	
10	SIGPE	Système Informatique de Gestion d	MPS	Developed																
11	RATEB	Réseau Automatisée du Traitement	MF																	
12	EL MAACH	Pension Mgmt System	MF																	
13	NOVA Portal	HRMIS and Payroll System	MF/MPS																	
14	TEHLIL	Land Registration System	MF	Developed																
15	i-World	Audit Software	IGE																	
16	National ID	National Identification System	MID																	

Source: Government of Mauritania and World Bank staff

63. **PDO 5 on “improvement of public procurement in compliance with the procurement plan” was achieved.** Public procurement is now more transparent, and is in compliance with the institutional procurement plans supported by the project<sup>7</sup>. The Public Procurement Regulatory Agency, the seven sectoral procurement commissions, and the control commission were all established with PRECASP support, and are now operational. The standard bidding documents and a new operational manual were prepared and officially approved, and training for more than 300 people from both private sector and public entities were completed. Public Procurement Plans of 9 ministries (Health, Education, MAED, Rural Development, Mining, Employment/Professional Training, Justice, Finance, and Water) were regularly prepared, updated, published and implemented. However, one remaining challenge with the sectoral procurement plans is to ensure that plans cover all public contracts. Also, the ARMP is benefiting from the GIZ support (about \$130k) to develop the functional and technical requirements of e-Procurement portal, which is expected to be operational in several years, as a part of the future GFMIS platform.

64. **PDO 6, a “decrease in the single source contracting in public procurement”, was achieved beyond its target.** According to national procurement statistics from 2013 reported by the Regulatory Agency for Public Procurement, single source contracting as percentage of total lowered from 6% to 2.11%, demonstrating a clear improvement in the period following public procurement reforms supported by PRECASP.

65. **In addition, this component achieved the following noteworthy results:**

(i) **Population and Habitat Census (RGPH)**

Thanks to additional support provided by PRECASP through project restructuring in 2012, the Population and Habitat Census was successfully completed in spring 2013.

<sup>7</sup> PEFA Indicator: PI-19 Competition, value for money and controls in procurement has a score of B, 2014 draft PEFA (the indicator was not assessed in 2008).



Authorities made provisional results available in spring 2013 and published the final results in July 2014, reporting a population of 3,537,368. This represents the first time that demographic and socio-economic statistics have been updated in five years, and is thus critical for the development of the country.

**(ii) Improved Coordination around PFM reform agendas**

The Ministry of Finance prepared a holistic PFM reform master plan for the priority actions, including identification of financing gaps, and approved it in 2011. A first round table was organized on December 10, 2013, marking the beginning of significant improvements in coordination between the government and development partners around the PFM agenda. In addition, a coordination unit for monitoring and evaluation was established in April 2014 with PRECASP support.

**(iii) Step forward to E-government**

The restructuring in March 2012 made room in the project for support to the development of an integrated information system. This included the establishment of an electronic archive system to save critical documents such as minutes of ministerial meetings, legal documents, and policy statements. This new priority paved a way for establishing an electronic system in the government to manage and rationalize the use of public records.

## COMPONENT B

Rating: **Satisfactory (S)**

66. **The objective of this component was to support the implementation of reforms aimed at increasing decentralization and de-concentration.** The project achieved all of the intermediate indicators under this component. In particular, it contributed to strengthening basic skills and knowledge of 160 officials working at the Ministry of Interior and Decentralization on a number of subjects, including decentralization of municipalities, the establishment of basic data on local finances, and the development of local development plans. According to interviews conducted during the ICR mission, training provided by PRECASP was essential to strengthening the basic skills of officials in the areas of fiscal decentralization and administrative management. This component also resulted in collection of basic data on local finances and drafting of a local development plan as part of the reform of territorial administration. Overall, the component successfully achieved its goals by developing local capacity through training and by providing support to local development plans. The new Bank project, Local Government Development Program (P127543), was approved in June 2013 and takes over these efforts.

## COMPONENT C

Rating: **Satisfactory (S)**

67. **The objective of this component was to integrate environmental policy into the state development program.** The component achieved all of its indicators, and environmental issues have been fully integrated into government policy through the creation of a Ministry and the development of a National Environmental Action Plan (NEAP) for the first time in the history of Mauritania.

68. **The project successfully supported the integration of environmental issues into government policy, created a dedicated structure for environmental management and developed capacity to implement environmental policy in the country.** The project supported the adoption of the country's first NEAP (2007-2011), the creation of a new Ministry, and the rehabilitation of a building to serve as the Ministry headquarters. The project also financed the

revision of the NEAP for a second phase (2012-2016). In addition, the project contributed to the preparation of a green growth study and a concept note for a clean energy program. More importantly, the project built capacity of staff at the Ministry of Environment. This capacity building included a comprehensive training program focused on NEAP implementation and training on how to conduct environmental assessments to accompany public investment projects. The implementation of this component encountered several delays due to a lack of clarity on the activities originally outlined in the PAD, which resulted in frequent changes during the course of the project. While the integration of environmental issues into policy priorities has been successfully achieved, a remaining challenge is to ensure strong execution of the NEAP.

## COMPONENT D

### Rating: Satisfactory (S)

69. **The objective of this component was to improve human resources management in the public administration.** Under this component, the project supported the HR reform process including support for the census, cleaning HR records, and supporting reconciliation between the payroll/pension data and HR records. The component also contributed to strengthening capacity of staff for HRM in the Ministry of Public Service, and developed the first Integrated Human Resource Management system in the country. New legislation on special status of specific services, such as Customs and Justice, and their related salary scales was drafted with support of this component, though this legislation has yet to be adopted<sup>8</sup>.

70. **PDO 4 on “improvement of public human resources management” (HRM) was achieved.** The project provided support for a series of activities, in a coherent manner, for establishing a sound HRM system in Mauritania such as the census of public servants, cleanup and reconciliation of various datasets for payroll, pension and HR records, and capacity building for HR management staff in the Ministry of Public Service. As a last step, the integrated HRM IT system was established in March 2014, allowing for HR records as well as payroll and pension data on all permanent public servants staff to be effectively captured.

71. **This component produced the critical achievement of cleaning HR records and strengthening basic capacity to manage the public human resources.** Despite some delays in the course of implementation, HR records were fine-tuned and irregularities such as ghost workers, double dippers and the diseased (approximately 8,000 irregular cases) were identified and are in the process of being regularized through 2010. As a result of a series of “clean-up” processes, the high wage bill was reduced from 10.2% of GDP in 2009 to 8.8% in 2010 and further to 8.0% in 2011<sup>9</sup>. In particular, the establishment of the integrated HRM system is an important achievement of this project, with operationalization of the system projected for the end of 2014. The system will allow more streamlined management of civil servants’ careers from recruitment through retirement, including performance management and supporting a move towards a performance-based administration. It will also serve as a strategic tool in ongoing efforts to restructure the public administration, and allow for forecasting of the public sector size and wage bill. As stated by some stakeholders during the ICR mission, this is an important contribution to effectiveness in the public sector. The challenge will be to maintain integrity of

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<sup>8</sup> Indicator 3.1 was partially achieved as 12 pieces of draft legislation related to civil service special status and salary scales were written and approved by the Superior Council of Public Service.

<sup>9</sup> IMF macro data, 2014

the new system and ensure the management of a large number of contractual staff including high officials, which is not included in the HRM system.

### 3.3 Efficiency

#### Rating: Moderately Satisfactory (MS)

72. **While the project did not include a cost-benefit analysis at the concept stage, it resulted in high-return, in particular in terms of increase in tax revenue and reduction of the wage bill.** While it is difficult to quantify the direct and indirect financial, economic, and social benefits arising from capacity-building and institutional reform interventions, positive correlation between supported inputs and outcomes can be observed. For instance, a significant increase in tax revenue (an increase of 85.46 Billion Ouguiya or 28.2 million USD in two years) was seen as a result of the fiscal census, which had been supported by the project at a cost of US\$185,784. By eliminating 8,000 irregular human resources cases through the census in 2008 and through reconciliation of different datasets in 2009, the high wage bill was significantly reduced from 10.2% of GDP in 2009 by 8.8% in 2010, and further 8.0% in 2011, with an investment cost of less than US\$500,000.

73. **Despite the fact that both the implementation period and supervision budget doubled, due in large part to the adverse effect<sup>10</sup> of fragile country context that impacted project implementation efficiency, the project's achievements more than make up for this expanded time and cost.** The original project period was extended from 3 to 7 years. This is due in part to underestimated project length at entry for such a complex project design, and in part to significant political instability from 2007 to 2009 that resulted in suspension of all Bank activities in Mauritania during the period of August 2008 – September 2009. As a result, originally planned to be US\$ 970,000, or 7.4% of total budget, at closure in March 2014 the implementation budget totaled US\$1,810,070, or 12.8% of the total project budget. This is in line with a similar public sector project, the Burundi Multi-sector Capacity Building project (P978627), which ran for eight years and spent 13% of its total budget on supervision. Similarly, supervision costs more than doubled. Supervision costs were projected at approval to be \$300,000 for the project life of 3 years (with closure in December 2009), and at closure in 2014 the project had spent \$732,124. Given the length of overall extension and the identified need for strong oversight in the final phase given lagging performance and slow disbursement, this figure seems to be reasonable, particularly when taking into account the outstanding achievements of the project at closure (See Table 5).

### 3.4 Justification of Overall Outcome Rating

#### Rating: Satisfactory (S)

74. **Despite suspension of Bank operations for over a year, and implementation delays, the project achieved all critical objectives.** The project achieved 5.5 out of 6 PDO indicators and 11.5 out of 13 intermediate indicators. Some indicators, such as improvement in tax collection and reducing the rate of single source contracting, even surpassed the targets that were set. Despite the challenging context and substantial delays, the project can be considered satisfactory in terms of achievements of objectives.

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<sup>10</sup> Financial Management Information System: 25 years of World Bank experiences on what works and what doesn't, 2011, World Bank

75. **Discussions with counterparts and beneficiaries during the ICR mission highlighted a strong connection between the PRECASP-supported achievements and perceived improvements in the efficient use of public resources.** One example of success is the establishment and use of the HRM system, which will manage HR matters from recruitment through retirement for the entirety of the Civil Service. While it is difficult if not impossible to establish a reasonable counterfactual for a technical assistance project like PRECASP, feedback from the ICR mission suggests that the project was instrumental in allowing the government to advance on some significant areas of HRM and PFM.

76. **The Draft PEFA evaluation for 2014 reports that Mauritania has made considerable progress since 2008 and much of this progress is attributable to PRECASP.** As mentioned in the section on Component A, the implementation of PFM reforms and establishment of public financial information systems were supported notably by PRECASP. The main challenge going forward will be the consolidation of these achievements with a view of establishing long-term sustainability of the reforms.

77. **The objectives of the project are still relevant for the country and the strong ownership of and momentum for reform in the Government of Mauritania remain today.** Despite the long project life, the objectives of the project remain relevant for the current context in Mauritania and the follow-up to PRECASP should build on its achievements. The fact that government requested a follow-up project before PRECASP support came to a close is testimony of growing ownership among high-level officials of the reform agenda supported by PRECASP.

### **3.5 Overarching Themes, Other Outcomes and Impacts**

#### **(a) Poverty Impacts, Gender Aspects, and Social Development**

Not Applicable

#### **(b) Institutional Change/Strengthening**

78. **Given the nature and focus of the project, its overall success, and the positive feedback from stakeholders about its impact and effectiveness, the project clearly contributed to institutional strengthening.** Stakeholders reported that activities supported by Component A of the project served to revise existing resource management systems, which will be developed further by the follow-up project in an integrated manner, and to improve the skills of officials. Also, Component B supported trainings to develop basic but crucial skills for personnel working to advance the decentralization process.

#### **(c) Other Unintended Outcomes and Impacts (positive or negative)**

79. **Vague design of project activities appears to have led to the project being used as a flexible financing facility for many unrelated priority areas.** At the 2012 restructuring, activities were revised in order to respond to changing and shifting reform priorities. Although this did help the project focus on higher-value activities, it meant that government stakeholders began to see PRECASP as a pool of convenient funding rather than a thematically structured, dedicated project fund. The post-2012 phase saw many requests for funding that, while addressing important priorities within the government, fell outside of the project's original PDOs.

80. **The rehabilitation of a building for the Ministry of Environment in the project created unintended adverse effects.** Such a large-scale activity raised procurement concerns and

required intensive project oversight to ensure effective time management. This aspect of the project was further complicated by modifications to the building plan that were requested by the Ministry of the Environment. The management burden for this activity was very heavy for the PCU, and this overshadowed PCU engagement in other areas of project implementation.

### 3.6 Summary of Findings of Beneficiary Survey and/or Stakeholder Workshops

*(Optional for Core ICR, required for ILI, details in annexes)*

Not Applicable

## 4. Assessment of Risk to Development Outcome

**Rating: Substantial**

### 81. The main risks to the Development Outcome are:

- i. Country context: political and institutional fragility slowed down implementation of the project and continue to be a major risk in the country.
- ii. Government commitment: government commitment, which is a key for advancing public sector reforms, was not steady during the implementation of PRECASP and risks to remain weak.
- iii. High turnover in the administration: changes in the administration occurred frequently during the life of the project and resulted in weak communication about implementation. This risk remains high.
- iv. Change management: Weak inter-ministerial communication, resistance to change and lack of ownership are considered to be continuing potential risks in the context of the country.

82. **The successor of PRECASP should prioritize development of appropriate mitigation measures.** The team designing PRECASP’s successor operation is aware of the risks in the country and the challenges PRECASP encountered during implementation. For instance, the successor project will include capacity building for change management and measures to ensure strong engagement with government stakeholders from the outset.

83. **Nevertheless, continued risks to the Development Outcome are considered substantial due to the persisting fragile context and unpredictable government commitment.** Mitigating this risk, will require significant engagement from the Bank side to ensure adequate supervision and to maintain structured flexibility during the implementation of the PRECASP’s successor.

## 5. Assessment of Bank and Borrower Performance

### 5.1 Bank Performance

**Table 7: Rating summary for Performance**

<b>Bank Performance in Ensuring Quality at Entry</b>	<b>MU</b>
Quality of Supervision	MS

<b>Overall Bank Performance</b>	<b>MS</b>
Government Performance	MS
Implementing Agency or Agencies Performance	MS
<b>Overall Borrower Performance</b>	<b>MS</b>

**(a) Bank Performance in Ensuring Quality at Entry**

Rating: **Moderately Unsatisfactory (MU)**

84. **The project suffered from a number of design flaws that affected project implementation and performance.** The Results Framework and M&E section in the PAD were lacking important details and there was not clear connection between activities, outputs and outcomes. This made it difficult to clearly attribute all the results observed to the activities of the project. Also, the case to include a component on environment in the project was not explained, and this disconnect led to confusion during implementation. While implementation delays were not only due to design flaws, it was one of the causes for slowing down implementation.

**(b) Quality of Supervision**

Rating: **Moderately satisfactory (MS)**

85. **The quality of supervision varied over the course of the project.** The first two phases of implementation were characterized by light supervision and adaptation to changes in the government (2006-2012). The third phase (2012-2014), which focused heavily on implementation and disbursement, took on a more proactive and hands-on approach, including 7 missions between February 2013 and March 2014. Project performance improved significantly during the third phase of implementation, suggesting that strong supervision contributes to higher performance.

86. **The Bank approach during 2006-2012 was more reactive than proactive.** According to the 3<sup>rd</sup> ISR, “the project is still [...] hesitating about what to do and how to do it, regarding certain components”. Even though many changes in the government made it difficult for the Bank to strongly engage with them, and despite the recommendations in several ISRs between 2009 and 2011 for the restructuring of the project, restructuring did not occur until March 2012.

87. **The ISR ratings given during the first two phases of the project were too optimistic for the actual performance during this period.** Project performance in terms of disbursement and achievement of outcomes was low until 2011, but the ISR ratings in the first two phases were satisfactory and moderately satisfactory.<sup>11</sup> ISR narratives were not fully backed up by project progress data or strong measurement of results in the context of the project results framework<sup>12</sup>. Interestingly, during these first two phases of implementation, reviews conducted by the Bank showed a more optimistic outlook than that presented in reports produced by the PCU. If lower and more realistic ratings were given at the time, this would have revealed a more accurate picture of implementation performance and could have alerted both the Bank team and the government beneficiaries of the need to invest more heavily in problem solving and to more closely track implementation progress.

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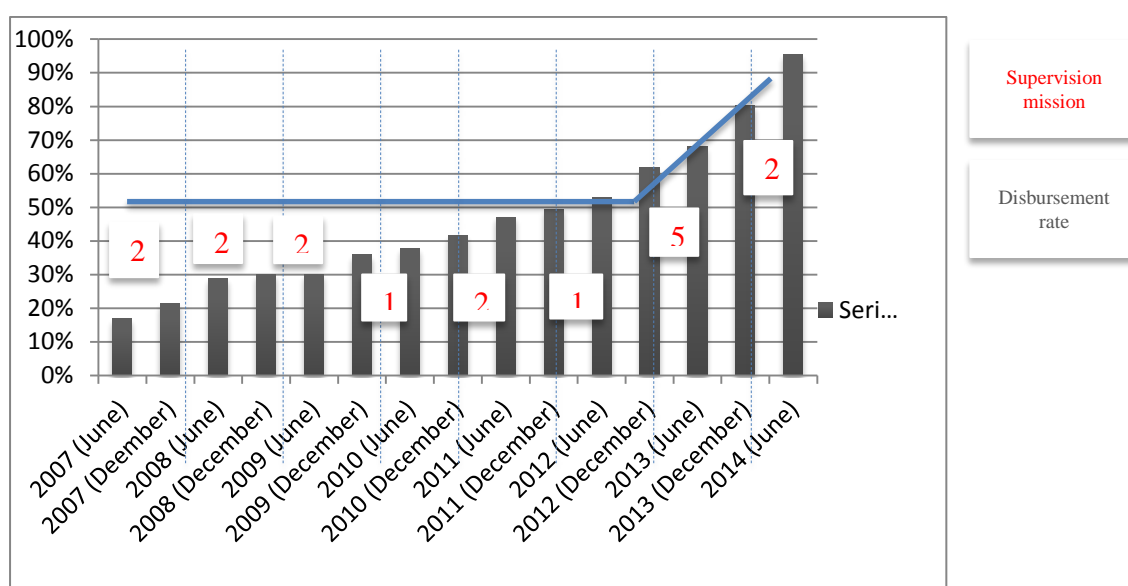
<sup>11</sup> Ratings of unsatisfactory and moderately unsatisfactory were given during the period of suspension of activity following the military coup.

<sup>12</sup> For instance, in the second ISR there is no data on current indicators and in ninth ISR there is no baseline data or targets in the Results Monitoring Framework section.

88. **The third phase of the project (mid 2012-2014) was characterized by a more dynamic and hands-on approach.** In light of lagging performance, the Bank team began to take measures to speed up implementation. These included initiating intensive supervision, close follow-up with the project committee, and re-launching activities that were at the time inactive. The Bank team was strengthened to include an IT expert for PFM IT related activities, a construction expert to assist with the rehabilitation of the Ministry of Environment, and a M&E specialist for the whole project. Over the course of a year and half, the disbursement rate went from 55% at the end of phase 2 to 95% at project closure. During the ICR mission, one stakeholder noted that this intense Bank engagement was essential to the successful achievements in Phase 3, citing the Bank’s proactive follow up on PFM IT contracts.

89. **Engaged supervision and high disbursement rate are strongly correlated.** Table 7 below illustrates the interrelation between disbursement rate and number of supervision missions.

**Table 8: Interrelation between disbursement rate and number of supervision missions**



Source: World Bank staff

**(c) Justification of Rating for Overall Bank Performance**

Rating: **Moderately Satisfactory (MS)**

90. **Despite some design flaws and the continuing challenge of operating in a fragile environment, the Bank team performed strongly in the 3<sup>rd</sup> phase of the project, which allowed the project to achieve its objectives.** Quality of supervision was weak during phases 1 and 2, but was re-prioritized in phase 3 which resulted in a resurgence of both PCU and beneficiary activity. Overall the Bank struck a balance between responding to changing priorities in the government and ensuring strong support to disbursement and attention to project results.

**5.2 Borrower Performance**

**(a) Government Performance:**

Rating: **Moderately Satisfactory (MS)**

91. **The two main bodies in the planned institutional architecture, the Inter-Ministerial**

**Committee (IMC) and Project Steering Committee (PST), did not appear to play a strong role in driving results.** Despite the strong strategic role foreseen for the IMC, it met only twice in 7 years as opposed to the quarterly meetings planned in the project agreement. The PST also met only twice in 2012 and 2013 instead of on a quarterly basis and did not appear to play the oversight role for which it was originally designed. For instance, in April 2013, the PST made a decision to transfer funds from Component A to Component D without any concrete planning for new activities.

92. **Government commitment to the project was unsteady until 2011, mainly because of frequent changes in the administration that resulted from unstable political conditions (Table 3).** While it is difficult to assess the overall government commitment during the life of the project, there are some indications that the government was not “in the driver’s seat”. Between 2006-2011, there were a number of factors that impacted project implementation and performance, including transition to a new government in 2007, a military coup in 2008, and frequent cabinet reshuffles through 2011. These factors directly affected the institutional architecture through which the project was meant to be implemented. In addition, these changes made it even harder for many stakeholders to remain engaged in the sensitive reform agenda such as strategic fiscal planning, establishment of the innovative PFM systems and civil service reform.

93. **The government, however, showed increased ownership and commitment to the project in 2012, which accelerated implementation in late 2012.** When the Bank supervision mission visited the country in February 2013, the Government responded by stepping up their activities within the reform agenda, particularly in the areas of PFM and HRM reform. The government’s commitment in the last phase of the project was an essential factor in the results that were achieved during this period. During the ICR mission many government stakeholders expressed appreciation for the results of PRECASP as well as the momentum created around some reforms at the later stage of the project. There is for example a strong indication that the government is committed, for the first time, to creating an integrated financial information system with the aim of optimizing public resources. The Bank team will seek to follow-up on this renewed engagement during the successor project.

#### **(b) Implementing Agency or Agencies Performance**

Rating: **Moderately Satisfactory (MS)**

94. **Division of responsibility for the project between two ministries and the resulting distortion within institutional arrangements affected implementation and performance of the project.** The Ministry of Public Service was the leading institution for the project committee and was responsible for signing all the project contracts, while the Ministry of Finance was the largest beneficiary in terms of financial volume. By anchoring the project in a ministry that was not playing the leading role in driving the reforms that the project directly supported resulted in creating distorted perceptions of leadership surrounding the project and complicated project implementation, causing delays.

95. **According to ISRs, mission reports and the government ICR, it is clear that the PCU played an important and overall effective role in ensuring proper monitoring of the project and providing strong reporting oversight.** The 8th ISR (2011) describes the PCU as an efficient team that is conversant with Bank practices. The PCU satisfactorily met its disbursement, procurement and fiduciary obligations. Despite some staff changes, the PIU remained well effective throughout the lifetime of the Project.

96. **However, interaction between the PCU and the designated Focal Points within the**



**government seemed, at times, to be inactive.** The role of the Focal Points was to ensure clear liaison between the PCU and the administration in order to allow for the easy aggregation of demands from the many beneficiaries in the administration and to inform structured and relevant action plans. However, many stakeholders witnessed the lack of technical expertise of some focal points, which affected the quality of the work of government departments, and weak interaction between PCU and focal points in the administration. Information sharing within the ministries was not fluid, and confusion existed within the ministries about the details of project activities. From the PCU perspective, coordinating 5 ministries simultaneously while operating with a small number of staff was a major challenge that affected its performance.

### **(c) Justification of Rating for Overall Borrower Performance**

Rating: **Moderately Satisfactory (MS)**

97. **Government commitment and motivation fluctuated during project life, mainly due to the unstable country context, but the project saw a resurgence of government engagement in early 2013.** The guidance provided by the PST and the IMT were not in line with expectations during design, and changes in the government meant that ministry engagement was constantly shifting. Interest in achieving results and commitment to the reform agenda significantly increased, however, during the third phase of implementation.

98. **The PCU played a strong role in ensuring proper monitoring of project activities, but coordination with government Focal Points was a weak point.** PCU reporting and monitoring tasks were diligently performed during the life of the project, despite sometimes weak communication with beneficiary ministries, which did negatively affect implementation.

## **6. Lessons Learned**

94. **Analysis of public sector reform efforts in a politically fragile context like Mauritania raises important lessons about how to best design and implement effective projects and how to effectively engage with the government in such a context.** Many similar first generation public sector capacity building and TA projects appear to have common problems such as flaws in Quality at Entry and encountered difficulties at the implementation stage, from which both government and the Bank are to learn. Some key lessons drawn from the history of PRECASP could be useful for developing public sector reform projects in fragile environments in the future.

95. **Fragile contexts call for careful scrutiny of project design, taking into account political economy factors and low existing capacity.** The design of PRECASP, which included 5 components and 5 ministries, appears to have been too complex to implement in a country with low capacity and a fragile context. The complexity of the initial design created enormous challenges and obstacles in terms of project implementation and management, as well as with regards to coordination amongst beneficiaries. Although the PAD did recognize that the political situation in the country might deteriorate, a posteriori the project procedures do not seem to have been flexible enough to respond to new circumstances. When designing a multi-sectoral public sector project in a fragile context, the Bank should take into consideration several important lessons, including: (i) developing simpler and focused project structures with fewer beneficiary and fewer components all related to public sector, to achieve tangible results; (ii) understanding the political economy of the country, which will enable the team designing the project to develop more appropriate implementation arrangements; (iii) creating incentives for government buy-in;

(iv) developing flexible implementation arrangements depending on political economy considerations; and (vi) considering the appropriate timeframe to implement the project.

96. **A strong focus on M&E should be established from the concept stage and extend throughout the life of the project.** PRECASP did not have a robust M&E framework with clear M&E arrangements, and this affected both performance and performance monitoring. In absence of a clear baseline, targets, and verifiable indicators, it became difficult to measure progress, identify and remove bottlenecks, and take corrective measures. Therefore, the results framework should be prepared with greater caution focusing on realistic outcomes and indicators, ensuring links between activities, outputs and outcomes. Therefore, it is advisable for the Bank to involve M&E support not only at the design stage but also throughout implementation. It is also recommended to explore the possibility of simplifying the internal restructuring procedure to modify the results framework when needed so that teams can be flexibly adaptive to the circumstances of implementation.

97. **Clear and simple implementation arrangements are essential to smooth implementation during the life of a project and to the eventual achievement of project objectives.** PRECASP encountered a number of problems during the implementation due to distortion of implementation architecture. When designing institutional arrangements, it is advisable to: (i) clarify the roles of each institution involved in the project; (ii) clearly define the role of the PCU and the project steering committee, and ensure the competitive, transparent and meritocratic selection process for project management staff; (iii) anchor the project in a Ministry that will play a leading role in the concerned reforms; and (iv) ensure during implementation that communication channels among the stakeholders are active. It is also noted that analytical work such as a political economy (PE) study can serve to better inform the Bank team of the many factors such as the complex political, economic and social environment, enable deeper analysis of institutional risks, and help identify key players in the government. It also helps to better design implementation arrangement and avoid any associated risks.

98. **In light of a strong correlation between achievement of results and close supervision and monitoring, it is recommended that robust supervision arrangements be included in projects from the design stage.** The history of PRECASP shows that conducting project supervision once or twice a year may not be enough in a fragile context. Results achievement and disbursement rates remained low in the first two phases of the PRECASP, when supervision missions were not frequent but subsequent strong engagement by the PCU and close supervision by the Bank contributed to accelerating disbursement rates and stronger achievement of project objectives in the third phase of the project. Furthermore, the field presence of two public sector specialists in the country and in the region (Senegal) since 2012 helped to strengthen policy dialogues with the counterparts and allowed more frequent hands-on support through intensified supervision. For FY 2013, additional corporate budget was provided to the task team in response to their request, allowing the team to increase the frequency of supervision and expand the team to include expertise identified as necessary. This resulted in a significant boost to project performance. In a fragile context, it is advisable to: (i) provide flexible support tools, including human resources and budget, to the task team in order to strengthen efforts for supervision when necessary; (ii) flexibly form a supervision team comprised of technical specialists as well as a M&E specialist in response to the needs that arise in the course of implementation, allowing the team to adapt to implementation circumstances. Furthermore, this experience shows that it would be worth considering institutionalizing the design of supervision arrangements in future projects, in order to avoid dependence on the discretion of the TTL over allocation of budget for supervision.

99. **Government needs to be engaged and to assume a high level of responsibility and ownership during project design and implementation.** Government commitment picked up mostly during the last phase of PRECASP implementation, and significant increase in results achievement followed. There is a clear synergy effect between increase in supervision and monitoring efforts by the Bank and engagement of the government in the project. As the Bank faces new budget constraints, it becomes extremely important to identify other ways to ensure government commitment and motivation, such as better using IT solutions including video- and audio-conferencing, or hiring a resident specialist as a Short Term Consultant and delegating to this individual, to some extent, a mandate to strengthen the team's liaison with counterparts. In addition, project design can seek to embed incentive mechanisms within the project activities to maintain the buy-in of high-level officials.

100. **Changes in the project management team can have significant and negative consequences for project implementation.** The several changes of staff, in particular TTLs (five overall), over the life of the project created delays in the implementation of the project. This was identified by past TTLs during ICR interviews as a significant cause of delay. As this remains a common problem, it is encouraged to minimize such changes and seek to ensure a smoother transition of TTLs and staff working on a project if the change is unavoidable.

101. **The Bank should seek to facilitate coordination among donors engaged in public sector reform.** While there had been a thematic coordination group on PFM that had participation of all concerned financial and technical partners, this group remained inactive for a long period during the life of the project. The group was recently revitalized only when a PFM reform master plan was approved and a coordination unit was created within the Ministry of Finance in April 2013. As one of the leading donors on public sector, the Bank should use its leverage to bring donors together to discuss PFM issues, to develop a strategy, and to support its implementation, with an aim to maximize the effect of financial and technical support throughout the life of a project.

102. **Addressing change management is a key success factor for public sector reform projects.** Adaptive challenges must be seen alongside technical challenges when outlining obstacles to the implementation of a reform program. As the ICR mission confirmed, the innovation and changes introduced by PRECASP frequently encountered resistance to change. The project also experienced problems related to lack of coordination and communication among government stakeholders, such as the case of interconnection between the Central Bank and the Treasury. While a project may offer technical solutions to specific problems by using good practice examples, a change management strategy and problem-solving approach based on the principles of empowerment, integration and collaboration among various stakeholders must not be left aside. The PRECASP experience draws an important lesson that strong ownership and the proactive treatment of adaptive challenges are keys to success for a public sector reform project.

103. **Knowledge management is essential for improving project monitoring and ensuring appropriate coordination between project stakeholders.** PRECASP implementation history is long, and the project supported many activities and achieved critical objectives. However, information on all the activities and outputs produced by the project was not archived in a unique platform, complicating the ease of consultation. In 2013 the Bank TTL hired a M&E expert to undertake a stocktaking exercise to gather data on results and activities, which raised an important question on how the Bank and the PCU should better monitor the project and continually catalogue all the information produced by the project to enable constant monitoring and use of this information. A knowledge management platform that can organize, analyze and share all the information produced by the project could be designed as part of the implementation

component from the outset. This would enable more systematic data collection and stronger focus on stakeholder use of implementation data.

104. **As a way of laying groundwork to be able to gather data and produce evidence-based results assessments, it may be worth investing in ex-ante cost-benefit analysis at the preparation stage of public sector capacity building TA projects.** While PRECASP did not carry out a cost benefit analysis, it is clear in evaluation that the country benefited from high-return from the project in terms of the significant increase in tax revenue and the reduction in the high wage bill with only relatively inexpensive inputs. With an increased demand for cost-benefit assessments in order to more clearly articulate the strategic rationale for public sector projects and PFM reform, with given the lack of precedent within the Governance Global Practice of carrying out such ex-ante assessments during project preparation, it may be beneficial to develop a methodology for cost-benefit analyses for public sector capacity building TA projects.

105. **There are a number of lessons to learn from PRECASP on how to develop and strengthen PFM systems in fragile countries.** When developing PFM systems in a fragile context, the most important lessons from PRECASP are the following: (i) to support or develop a government strategy for PFM reform; (ii) to design the project by articulating how project activities will contribute to strengthening PEFA components and to establish the Result Framework with a clear link between activities and the PEFA components and indicators to which they contribute; (iii) to invest in training and change management activities, when introducing the new technology environment such as IFMIS so as to increase ownership of the government and facilitate sustained use after the project's closure.

106. **Developing a concrete step-by-step strategy on IFMIS system is crucial in fragile states.** While PRECASP improved some of FMIS systems in the country and its achievements are well recognized, the project did not invest enough resources in the necessary FMIS prerequisites, such as budget classification and the necessary integration between FMIS systems. It is advisable for the Bank to develop a sound strategy when developing IFMIS systems that includes: (i) identifying the PFM reform needs of the government and the country context conditions; (ii) developing customized solutions with the possibility to use of Rapid Results Approaches when possible; and (iii) strengthening capacity for project implementation. The Bank should also better clarify the link between PFM and service delivery improvements, as well as publishing open budget data, when developing the strategy to design and implement IFMIS systems.

## **7. Comments on Issues Raised by Borrower/Implementing Agencies/Partners**

### **(a) Borrower/implementing agencies**

### **(b) Cofinanciers**

Not Applicable

### **(c) Other partners and stakeholders**

*(e.g. NGOs/private sector/civil society)*

Not Applicable

## Annex 1: Project Costs and Financing

### (a) Project Cost by Component (in USD Million equivalent)

Components	Appraisal Estimate (USD millions)	Actual/Latest Estimate (USD millions)	Percentage of Appraisal
Component A: Public Financial Management	5,135,000	5,331,428	103.8%
Component B: Local Development	1,565,000	856,168	54.7%
Component C: Environment	985,000	949,720	96.4%
Component D: HRM Function	2,285,000	2,800,432	122.6%
Component E: Project Monitoring	970,000	1,719,955	177.3%
<b>Total Baseline Cost</b>	0.00	0.00	
Physical/Price Contingencies	1,300,000	0.00	0.00
<b>Total Project Costs</b>	13,000,000	12,029,000	
Front-end fee PPF	760,000	760,000	100.00%
Front-end fee IBRD	0.00	0.00	0.00
<b>Total Financing Required</b>	0.00	0.00	

### (b) Financing

Source of Funds	Type of Cofinancing	Appraisal Estimate (USD millions)	Actual/Latest Estimate (USD millions)	Percentage of Appraisal
Borrower		2.00	2.15	108%
International Development Association (IDA)		13.94 (13.00)	12.29	94.88%

## **Annex 2: Outputs by Component**

### **Component 1: Improvement of Public Financial Management**

This component included five sub-components: (i) strengthening of resource mobilization; (ii) improvement of budget presentation and planning; (iii) improvement of budget execution and accounting; (iv) strengthening of the efficiency of expenditure; and (v) strengthening of PFM at the de-concentrated level in two regional capitals, Nouadhibou and Rosso.

#### **Sub-component 1: Strengthening resource mobilization**

There are three main achievements including: (i) enhanced tax management and control capacity and system; (ii) strengthened customs system and management capacity; (iii) establishment of land management system; and (iv) organization of the consultative group in Paris in December, 2007 to mobilize external resources.

- i. **Comprehensive support to Directorate General of Tax (DGI) to maximize tax collection efforts:** This sub-component provided comprehensive support to DGI, which addressed strengthening administrative, tax collection and control capacity, properly registering taxpayers and developing the new tax administration system. The Tax Administration System (JIBAYA) as well as the Tax ID Numbers (NIF) were developed and put in place for the first time in the country. The Tax Code was updated and harmonized. A fiscal census was conducted in Nouakchott in 2011, with the aim to identify unregistered taxpayers, tax evasions, and leakage of tax collection. Following the census, 8,300 taxpayers in the formal sectors were properly registered with NIF. A fiscal procedures manual, an internal control manual, and an operational manual for DGI staff were prepared with support of this sub-component, and trainings on these manuals were held. Specialised training on the tax system in emerging sectors (mining, oil and telecommunications) was provided to 17 staff. The headquarter building of the DGI was rehabilitated and received IT and office equipment. Regional tax offices at Nouadhibou and Rosso were constructed and equipped with IT systems and office equipment.
- ii. **Strengthened customs system and its management capacity:** The IT department in the Directorate General of Customs (DGD) received training on Sydonia++/ORACLE system. The DGD also received IT and office equipment.
- iii. **Establishment of Land Title Management System:** A Land Title Management System (TEHLIL) was established, and 26,000 land titles were registered for the first time in the country. The team for this activity used the Rapid Results Approach, and developed a rapid workflow with deadlines set for each stage of the design and establishment of this system. The team used RRA to monitor implementation thoroughly, including development of the system, verification of land titles, elimination of the duplicated titles, and registration of the verified titles. As a result, despite its complex nature, this activity was successfully implemented within one year.

#### **Sub-component 2: Improvement of budget presentation and planning**

There are two main outputs: (i) preparation of global MTBF and sectoral MTBF; (ii) establishment of the PFM reform coordination unit and strengthening of its reform monitoring capacity.

- i. **Introduction of MTBF to budget planning and improvement of its predictability:** Global Medium Term Budget Framework (MTBF) for 2008-2010 and seven sectoral

MTBFs (education, health, transport, water management, urban development, petroleum and justice) were prepared for the first time in Mauritania with support from the project. The global MTBF for 2010-2013 was subsequently prepared with limited support from the project and the current version for 2013-2016, only with government own human and financial resources.

- ii. **Establishment of the MTBF committee:** The Committee, composed of staff who work both with MAED and the Ministry of Finance, is in charge of both MTBF and budget preparation to ensure that policy priorities are reflected in budget preparation. This approach contributed to enhancing the link between the two organizations, and improved predictability of the macro-framework. Still some disconnections appear between the policy framework and budget preparation process. These mainly result from (i) lack of established and clear procedure, (ii) lack of monitoring mechanism and capacity, (iii) lack of closer collaboration between the MAED and the Ministry of Finance, and (iv) potentially excessive political interference in budget preparation process.
- iii. **Establishment of the PFM reform coordination unit and strengthening of its reform monitoring capacity:** A PFM reform master plan was approved in 2011 and a coordination unit was subsequently established in April 2012. The project supported a start-up process that included staffing and equipment, and provided support to strengthen M&E capacity and communication about the reforms. The first roundtable on the review of PFM reform was organized in January 2014. The activity is still underway and has been taken over by the government using its own resources.

### **Sub-component 3: Improvement of budget execution and accounting**

There are mainly five outputs: (i) revision of General Regulation of Public Accounting (RGCP); (ii) development of payment module in the automated expenditure system (RACHAD) and its interface with the Treasury information system (SITP); (iii) deployment of RACHAD in all ministries; (iv) interface between Central Bank systems and Treasury for sending payment instructions; (v) interoperability of the public financial systems; (vi) training across the Ministry of Finance.

This sub-component supported all activities initially planned in the PAD, which addressed putting in place the necessary IT systems (see Box 1), revision of the critical legal text governing PFM reform aspect, strengthening human resources capacity.

Training for 68 MF and MAED staff was held, covering specific themes such as tax system in emerging sectors, accounting, and prevention of fraud and embezzlement. In addition, a number of staff received general administrative management training, including redaction of administrative reports, French and Arabic language, and computer skills.

Challenges for improvement of the current systems and flows are listed as follows:

- Existing PFM information systems are fragmented and not effectively used. There are multiple data sources, redundancies, lack of interfaces, low reliability and low quality of information.
- Despite some investment into interoperability by the project, core budget preparation, execution (including commitment control, procurement, and cash management), accounting and reporting functions are not yet fully automated and integrated.

- Performance of budget execution can be substantially improved with the introduction of fully automated treasury single account (TSA), electronic payments, and digital signature, together with necessary changes in legal/regulatory framework and institutional arrangements.
- Transactional and historical PF data sets are not readily available (online) to relevant units for decision support, budget forecasting / planning, and internal/external audit.

### **BOX 1: Core IT Budget Execution and Accounting Systems in Mauritania**

#### **1. RACHAD: Payment Module in the Automated Expenditure System**

RACHAD software has been in use since 2006 by the Budget Directorate (DGB) to manage the allocation of budget resources and commitments, and the preparation of payment orders. RACHAD is a commercial package developed by ST2I, Tunisia (<http://www.st2i.com.tn>), using the Oracle RDBMS. Initial deployment of the RACHAD has been funded by PRECASP (about \$146k). This web-based system can be used by 250 concurrent users to manage current and capital budget expenditures. The interface between RACHAD and the Central Bank (BSM) was developed under another contract in 2011 (\$99k). Although the new interface has improved the speed of processing payments (check and cash), the total duration of payment processing remains at around 3-5 days. This is expected to be improved during the implementation of the new project with the introduction of electronic payment systems and TSA operations. The system is also linked to Beite El Male for processing of payment orders.

#### **2. Beite El Male: Treasury Accounting System**

Beite El Male software has been developed by a local consultant/firm in 2002, to automate central government accounting and reporting functions. The Treasury Directorate (DGTCP) is currently using this system to record all budget transactions by combining revenue/expenditure data received from tax/customs and other entities. The software was developed using a commercial platform (WinDev) and is based on MS SQL database. The team was informed that a dispute that arose between the MoF and the software developer regarding the ownership of the source code has been resolved, and the development of interfaces with other systems is in progress (SITP, JIBAYA, SYDONIA, NOVA, TEHLIL, etc.).

#### **3. SITP: Treasury Information System**

A system for Treasury information management, the SITP, was developed by a local firm in 2005 to support the monitoring of public expenditures with dynamic (daily) updates on the Treasury web site. It also supports electronic filing for transaction documents (about 450,000) in the Treasury archive (as PDF files). Interfaces with other PFM systems are expected to be developed in Q4 2014. Other PFM entities will have read-only access to SITP records once these interfaces are completed. SITP is a web-based locally developed software (LDSW) platform based on *open source solutions* (Java, MySQL). Reports on budget revenues (including extractive industries) and expenditures are being published on the Treasury web site regularly ([www.tresor.mr](http://www.tresor.mr)).

### **Sub-component 4: Strengthening of the efficiency of expenditure**

There are four major outputs: (i) Strengthening of control by the General Inspectorate of State (IGE) and the Court of Accounts, (ii) Monitoring and Evaluation in MAED, (iii) Population and Habitat Census, (iv) Public Procurement Reform:

- Strengthening of control: The project mainly supported training on audit and financial control for staff and senior officials at the IGE and the Court of Accounts.** Staff attended trainings in France (at ENA, the National Public Administration School, Mali Senegal and Tunisia, as well as a workshop for risk-based auditing in partnership with the World Bank in 2011.



- ii. **Public Procurement Reform:** As a result of the reform, public procurement is now being executed more transparently and in compliance with the adopted institutional procurement plans supported by the Project (PDO indicator 5). The regulatory agency, the seven sectoral procurement commissions and the control commission were established and are now operational with support from the project that included staffing, IT equipment and office equipment. The standard bidding documents, as well as a new operational manual, were prepared. The project supported the following three trainings from which 350 people were benefited: (i) strengthening of basic knowledge on the procurement code for the concerned authorities, (ii) dissemination of relevant legal documents to Small Medium Enterprises and private banks, and (iii) public procurement procedure, implementation, control and regulation training for concerned authorities.
- iii. **Despite these areas of progress, the established institutions appear to be not fully functioning due to weak capacity.** The procurement process itself remains complex and slow. Upon completion of a comprehensive evaluation of the current reform process, to be undertaken in the form of a Public Expenditure Review (PER), it is recommended to include continued support for the reform process and strengthening further capacity in the next project.

#### **Sub-component 5: Strengthening of PFM at the de-concentrated level in two regional capitals, Nouadhibou and Rosso**

There are two major outputs: (i) capacity building of de-concentrated staff of MF in Nouadhibou and Rosso, (ii) rehabilitation and extension of the Tax and Treasury offices in Nouadhibou and Rosso and office and IT equipment were provided.

#### **Others:**

#### **With additional support, the following outputs were produced:**

- (i) **Population and Housing Census (RGPH)**  
Thanks to additional support provided by PRECASP through project restructuring in 2012, the Population and Habitat Census successfully completed in spring 2013. Authorities made provisional results available in spring 2013 and published the final results in July 2014 reporting a population of 3,537,368. The National Statistics Office (ONS) made strong efforts in gender consideration, providing job opportunities to 90 IT female operators. The census was critical for the development of the country as important data such as demographic and socio-economic statistics have been updated for the first time since five years.
- (ii) **Coordination around PFM reform agendas was improved in 2013**  
The Ministry of Finance has identified all missing actions and financial gaps for the PFM reform master plan (Schema directeur de la reforme de la gestion des finances publiques) approved in 2011. A first round table was organized on December 10, 2013.
- (iii) **Completion of one part of the E-government project**  
The E-government project was successfully completed. This activity aimed at introducing an electronic archive and records system in the government for critical documents such as minutes of ministerial meetings, legal documents, policy statements, etc. It also paved a way for establishing the platform for the electronic system in each ministry.

#### **Component B: Local Development**

There are mainly two outputs in this component: (i) strengthening of the Ministry of the Interior and Decentralization, and (ii) local development management in Nouadhibou and Rosso.

- i. **Strengthening of the Ministry of the Interior and Decentralization:** This component provided technical assistance to strengthen basic knowledge on the decentralization process, provided training to increase the administrative skills of staff, provided office and IT equipment to ensure an adequate working environment at the Directorate of Territorial Administration (DAT) and the General Directorate of Local Governments (DGCL). In addition to administrative staff who received basic training related to general administrative management (redaction of reports, French and Arabic language, computer skills), 160 staff received technical trainings as indicated in Table 8. The database on municipal finance and the monitoring system on fiscal and budget management were developed and operational.

**Table 8: Training for staff at the Ministry of Interior and Decentralization**

<b>Module</b>	<b>Number of Staff</b>
Pilot training course for Secretaries General of the Mayor's offices and regional treasury officials	<b>39</b>
Management and organization of decentralized structures	<b>19</b>
Goals of local development and community initiatives	20
Revenue collection and dispute resolution	<b>33</b>
Administrative Control in the process of decentralization	<b>19</b>
Training for Trainers	<b>15</b>
Fundamentals of Financial Management within Decentralized Structures	<b>15</b>
<b>Total</b>	<b>160</b>

In 2013, regional workshops on the reorganization of territorial administration in each region were held, with strong involvement of the local Governor (Wali). These workshops provided comprehensive recommendations for follow up.

- i. Local development management in Nouadhibou and Rosso: The component financed the development of a Local Development Plan for Rosso and hinterland in coordination with the regional PRSP. Two Wilayas of Nouadhibou and Rosso benefited from comprehensive support to increase their organizational efficiency and staff management. This support included: (i) the institutional review of Wilayas, (ii) implementation of the adopted institutional reform plan, (iii) basic staff training. Two governors' offices were renovated and provided with IT and office equipment.

### **Component C: Mainstreaming Environment in Development Policy**

There are mainly four outputs in this component: (i) the creation of the Ministry of Environment and rehabilitation of the Ministry's building, and (ii) the adoption of a National Environmental Action Plan, in two phases (2007-2011 and 2012-2016), (iii) capacity building for environmental evaluation for 103 staff at the Ministry of Environment (see Table 9 below), and (iv) drafting of a green growth study and establishment of a clean-energy program.

**Table 9: Training for staff at the Ministry of Environment**

<b>Module</b>	<b>Number of Staff</b>
---------------	------------------------

Introduction to Strategic Environmental Evaluation	<b>14</b>
Knowledge and Management of Environmental Impact	<b>10</b>
Environmental Inspection	<b>10</b>
Regional Management of Protected Areas	<b>15</b>
Environmental impact evaluation	<b>11</b>
Environmental Policy and Inter-sectoral Strategies	<b>7</b>
Normes SME et système QSE	<b>19</b>
Project Management and Monitoring & Evaluation	<b>17</b>
<b>Total</b>	<b>103</b>

#### **Component D: Improvement of HRM in public administration**

This component included two sub-components: (i) support to HRM capacity creation in public administration, (ii) modernization of administration tools.

##### **Sub-component 1: HRM capacity creation in public administration**

- **Update the legal frameworks related to the civil service:** This sub-component financed to draft 12 legislations related to civil service special status and its salary scale that were approved by the Superior Council of Public Service but not yet adopted.
- **Capacity Building of staff at the Ministry of Public Service:** Training was provided to 46 staff across the ministry to strengthen knowledge on HRM and labor law, and skills to encourage social dialogue. Training particularly aimed at training trainers to ensure sustainability.

##### **Sub-component 2: Modernization of administration tools**

- **Civil Service census and HR data reconciliation:** This sub-component financed the civil service census in 2008, following which the reconciliation of dataset between payroll data, HR data and the result of census was completed in 2011. Approximately 8,000 staff were identified as irregular cases in both databases (ghost workers, double dippers, those who should retire) and subsequently rectified in the HR system. A final count of 31,541 was recognized as the consolidated number in the final report by the technical commission for HR data reconciliation in April 2011. This was the major achievement of this component to better manage the wage bill and enable staff career management.
- **Integrated HRM system:** The Ministry of Finance and the Ministry of Civil Service has been operating three different systems (SIGPE for Human Resource Management; RATEB for Payroll; EL MAACH for Pensions) and managing about 22,000 pension (9,500 civil and 12,500 non-civil) and 37,000 payroll payments. A NOVA Portal, an integrated HRM system, was fully developed and is expected to be fully operational in Jan 2015 to replace existing platforms. NOVA will be one of the first applications hosted in the government Main Data Center (MDC) and supported by the DG ICT.

Building on the established new system and strengthened skills, the project has taken further steps to implement the new HRM reform strategy approved in 2012, which aims to strengthen control in the HRM by establishing the General Inspectorate for the Public Administration and to

introduce performance-based evaluation. The project financed the beginning of this process and the government is continuing these efforts.

### Annex 3: PEFA scores (2008 and 2014) <sup>13</sup>

A. PFM-OUT-TURNS: Credibility of the budget		2008	2014	PRECASP support
PI-1	Aggregate expenditure out-turn compared to original approved budget	C	C	Y
PI-2	Composition of expenditure out-turn compared to original approved budget	B	D*	Y
PI-3	Aggregate revenue out-turn compared to original approved budget	A	D*	Y
PI-4	Stock and monitoring of expenditure payment arrears	B+	A	Y
<b>B. KEY CROSS-CUTTING ISSUES: Comprehensiveness and Transparency</b>				
PI-5	Classification of the budget	C	C	N
PI-6	Comprehensiveness of information included in budget documentation	C	D*	N
PI-7	Extent of unreported government operations	C	D*	N
PI-8	Transparency of inter-governmental fiscal relations	D+	B	Y
PI-9	Oversight of aggregate fiscal risk from other public sector entities	D+	D+	N
PI-10	Public access to key fiscal information	B	C*	Y
<b>C. BUDGET CYCLE</b>				
<b>C(i) Policy-Based Budgeting</b>				
PI-11	Orderliness and participation in the annual budget process	A	D+*	Y
PI-12	Multi-year perspective in fiscal planning, expenditure policy and budgeting	B	C+	Y
<b>C(ii) Predictability and Control in Budget Execution</b>				
PI-13	Transparency of taxpayer obligations and liabilities	B	B	Y
PI-14	Effectiveness of measures for taxpayer registration and tax assessment	C+	C	Y
PI-15	Effectiveness in collection of tax payments	D+	D+	Y
PI-16	Predictability in the availability of funds for commitment of expenditures	C+	D+*	Y
PI-17	Recording and management of cash balances, debt and guarantees	B	C	Y
PI-18	Effectiveness of payroll controls	D+	D+	Y
PI-19	Competition, value for money and controls in procurement		B*	Y
PI-20	Effectiveness of internal controls for non-salary expenditure	D+	C+	N
PI-21	Effectiveness of internal audit	D+	D+	N
<b>C(iii) Accounting, Recording and Reporting</b>				
PI-22	Timeliness and regularity of accounts reconciliation	C+	C+	Y
PI-23	Availability of information on resources received by service delivery units	D	D	Y
PI-24	Quality and timeliness of in-year budget reports	C+	B+	Y
PI-25	Quality and timeliness of annual financial statements	D+	D+*	Y
<b>C(iv) External Scrutiny and Audit</b>				
PI-26	Scope, nature and follow-up of external audit	D+	D+	N
PI-27	Legislative scrutiny of the annual budget law	C+	D+	N
PI-28	Legislative scrutiny of external audit reports	C+	NA	N
<b>D. Donor Practices</b>				
D-1	Predictability of Direct Budget Support	NA	D	N
D-2	Financial information provided by donors for budgeting and reporting on project and program aid	D+	D+	N
D-3	Proportion of aid that is managed by use of national procedures	D	D	N
Positive change				
Negative change				
* Comparison cannot be made				

<sup>13</sup> The PEFA report underlines that for several of these indicators, a comparison between 2008 and 2014 is not possible due to a change in the evaluation methodology. The PEFA 2014 is still in draft status and the ratings are subject to changes.

#### **Annex 4: Economic and Financial Analysis**

As highlighted in the section on efficiency, the project at concept stage did not carry out a formal cost-benefit analysis, as the project did not plan to finance investments with benefits quantifiable in economic terms. However, it should be noted there was a high-return, in particular in terms of increase in tax revenue and reduction of the wage bill. For instance, a significant increase in tax revenue (an increase of 85.46 Billion Ouguiya or 28.2 million USD in 2 years) was seen as a result of the fiscal census, which had been supported by the project at a cost of US\$185,784. By eliminating 8,000 irregular human resources cases through the census in 2008 and through reconciliation of different datasets in 2009, the high wage bill was significantly reduced from 10.2% of GDP in 2009 by 8.8% in 2010, and further 8.0% in 2011, with an investment cost of less than US\$500,000.

In general, as the project improved the budget cycle, in particular, budget execution and public procurement, it is expected that there will be financial and economic returns and benefits, through an improved and more efficient public resources management for medium and long term.

## Annex 5: Bank Lending and Implementation Support/Supervision Processes

### (a) Task Team members

Names	Title	Unit	Responsibility/ Specialty
<b>Lending</b>			
Brahim Abdelwedoud	Senior Urban Development Specialist	GSURR	
Amadou Ba		PPIAF	
Sylvie Debomy	Senior Urban Planner	GSURR	
Christian Diou	Senior Municipal Engineer	AFTU1 HIS	TTL (Dakar) Preparation – Jan 2007
Sung Heng C. Kok Shun	Senior Program Assistant	GSURR	
Eavan O'Halloran	Country Program Coordinator	ECCU3	
Isabelle Paris	Senior Environmental Specialist	CESI3	
Nicola Pontara	Program Leader	AFCE4	
Hawa Cisse Wague	Senior Economist	AFTP4 HIS	
<b>Supervision/ICR</b>			
Brahim Abdelwedoud	Senior Urban Development Specialist	GSURR	
Amadou Oumar Ba	Senior Agricultural Spec.	GAGDR	
Mohammed A. Bekhechi	Consultant	MNSSU – HIS	TTL (DC) Feb 2007-Nov 2008
Taoufiq Bennouna	Senior Natural Resources Mgmt. Specialist	GENDR	
Helene Bertaud	Senior Counsel	LEGAM	
Alain Jean Catalan	Senior Financial Management Specialist	AFTME – HIS	
Fatima Cherif	Program Assistant	AFMMR	
Nestor Coffi	Country Manager	AFMNE	
Renee M. Desclaux	Senior Finance Officer	CTRLD	
Christian Vang Eghoff	Operations Officer	AFMML	
Maya El-Azzazi	Senior Country Program Assistant	ECCU5	
Maimouna Mbow Fam	Senior Financial Management Specialist	GGODR	
Sung Heng C. Kok Shun	Senior Program Assistant	GSURR	
Catherine M. Laurent	Senior Public Sector Management Specialist.	MNSPS – HIS	
Sid'Ahmed Ould Cheikhna	Economist	AFTP3 HIS	
Moustapha Ould El Bechir	Senior Procurement Specialist	GGODR	
Taleb Ould Sid'ahmed	Communications Officer	AFREC	
Haroune Ould Sidatt	Private Sector Development Specialist	AFTFW – HIS	
Nicola Pontara	Program Leader	AFCE4	

Tawfik M. Ramtoolah	Consultant	AFTPR-HIS	TTL (Bamako) Dec 2008-2011
Robert A. Robelus	Consultant	AFTA1-HIS	
Maimouna Toure	Team Assistant	AFMMR	
Hawa Cisse Wague	Senior Economist	AFTP4-HIS	
Alexandre Arrobbio	Lead Public Sector Specialist	AFTP4	TTL (Dakar) 2011-2012
Shiho Nagaki	Public Sector Specialist	AFTP4	TTL (Dakar) Dec.2012-Mar 2014
El Hadramy Oubeid	Public Sector Specialist	AFTP4	
Kjetil Hansen	Senior Public Sector Specialist	AFTP4	
Cem Dener	Senior Public Sector Specialist	PRMPS	
Dolele Sylla	IT Specialist	AFRIT	
Tommaso Balbo Di Vinadio	Consultant	AFTP4	
Ousmane Issabre	Consultant	AFTP4	
Erinn Wattie	Consultant	GGODR	
Mohamed El Hendah	Procurement Specialist	AFTPW	
Fatou Fall Samba	Financial Specialist	AFTMW	
Pierre Lenaud	Program Assistant	AFTP4	

**(b) Staff Time and Cost**

Stage of Project Cycle	Staff Time and Cost (Bank Budget Only)	
	No. of staff weeks	USD Thousands (including travel and consultant costs)
<b>Lending</b>		
FY04	N/A	59.06
FY05	N/A	84.27
FY06	N/A	225.57
FY07	N/A	31.03
FY08	N/A	0.00
<b>Total:</b>		399.93
<b>Supervision/ICR</b>		
FY04	N/A	0.00
FY05	N/A	0.00
FY06	N/A	0.00
FY07	N/A	80.59
FY08	N/A	88.63
<b>Total:</b>		169.22



## **Annex 6: Beneficiary Survey Results**

*(if any)*

N/A

**Annex 7: Stakeholder Workshop Report and Results**

*(if any)*

N/A

## **Annex 8: Summary of Borrower's ICR and/or Comments on Draft ICR**

The Bank team's preliminary findings and lessons learned were shared at the end of the ICR mission with the project stakeholders and the government in order to receive feedback. The stakeholders expressed appreciation for the work of the Bank team and discussed preliminary findings of the report, in particular: the important results of the project, the implementation arrangements, the project anchorage, and the role of the project coordinator. The stakeholders reaffirmed their interest and commitment in pursuing the collaboration with the World Bank in subsequent projects.

The government of Mauritania prepared a final evaluation in March 2014. This served to inform the finalization of the Bank's ICR. The summary of the Government evaluation's main lessons learned and recommendations is provided below (in English) followed by the full text (in French).

### **Main lessons learned and recommendations – Government of Mauritania ICR**

1. Overall, the performance of PRECASP was not helped by a context marked by two periods of political transition, multiple reorganizations of the architecture of the government, the suspension of disbursements for a year and several changes in the institutional anchoring, national coordination and project team leaders of the World Bank (TTL). Furthermore, the fact that the actions were not sufficiently specified in the PAD and it was up to the beneficiaries to refine administrations has affected the pace of implementation of the project. This whole situation was aggravated by lack of ownership in the operation, the overall lack of human resources and institutional arrangements and coordination in operations.

2. Notwithstanding the overall situation, the project had a positive impact on national policy on good governance and capacity building. This is clearly visible through the main results of the project. These satisfactory results are still fragile, and it is of utmost importance to sustain them. However, it is important to note that that sustainability depends in large part on the country social and political-institutional framework.

3. The results of the project will be sustainable as long as there is an institutional environment conducive to good governance in the country. In the context of the potential change of status of Mauritania to a middle-income country, this dynamic needs to be supported by the World Bank through a great and innovative public sector project. To avoid dispersion and challenges in terms of coordination and implementation of activities, it would be appropriate to focus this project on a limited number of strategic themes for which the institution has a comparative advantage pronounced.

4. This innovative project should capitalize the rich experience after many years of hard work by the team of PRECASP and it could be an opportunity to address change management issues and to focus more on knowledge management. These elements are at the heart of the problems of the consolidation of national strategic planning and capacity building in the public sector in the country.

### **Government of Mauritania's ICR summary**

#### **INTRODUCTION GENERALE**

1. Le Gouvernement mauritanien a obtenu un financement de l'IDA pour la mise en œuvre du Projet de Renforcement des Capacités du Secteur Public (PRECASP) afin d'aider le pays à atteindre les ambitieux objectifs de développement qu'il s'est fixés, notamment dans le cadre du

quatrième axe du Cadre Stratégique de Lutte contre la Pauvreté (CSLP) ayant trait aux capacités institutionnelles et à la bonne gouvernance.

2. Plus précisément, le PRECASP a pour objet d'aider à mettre en œuvre des réformes essentielles pour améliorer la performance, l'efficacité et la transparence de la gestion des ressources publiques. Le présent rapport s'inscrit dans le cadre de la préparation de cette revue pressentie pour mars 2014 et de la rédaction du rapport d'achèvement.

3. Dans le prolongement de ces développements, le bilan de l'exécution financière du projet est établi. Les questions liées à l'analyse des performances du projet, à l'action des parties prenantes (Banque Mondiale, Gouvernement, Assistance technique) et aux perspectives pour la pérennisation des acquis sont successivement abordées ensuite.

## **DESCRIPTION ET DEMARRAGE DU PROJET**

### **A) Contexte politique**

4. Le projet a été mis en place dans un contexte politique marqué le coup d'Etat du 03 août 2005 qui a porté au pouvoir un Comité Militaire pour la Justice et la Démocratie (CMJD). Ce comité a annoncé que le Gouvernement allait se retirer dans un délai de 19 mois, après l'approbation d'une nouvelle constitution et des élections présidentielles et parlementaires.

5. Il a en outre, mis en place trois comités interministériels chargés de définir des feuilles de routes dans trois domaines essentiels à savoir la transition politique, la justice et la bonne gouvernance. Les rapports de ces trois comités ont été adoptés lors des journées nationales de concertation organisées à Nouakchott en octobre de la même année.

6. Relativement à la gouvernance économique, les actions destinées à affermir la réflexion stratégique sur les politiques de développement, à améliorer la transparence des marchés publics et à renforcer la coordination de l'aide extérieure occupent une place centrale. Elles s'articulent avec d'autres mesures visant à développer les capacités de programmation et de suivi-évaluation, à accroître la mobilisation des ressources publiques, à rénover la programmation, l'exécution et le suivi des dépenses publiques, à affermir les structures de contrôle, à promouvoir la lutte contre la corruption et toutes les autres formes de la délinquance économique et financière et à assainir la situation du secteur des entreprises publiques.

7. Pour ce qui est de la gouvernance environnementale, les actions proposées s'articulent autour de la prise en compte de la variable environnementale dans les politiques et stratégies de développement, de la mise en place des outils nécessaires à l'élaboration et à la mise en œuvre d'une politique nationale de conservation des ressources forestières/zones humides, d'une part, et de la gestion intégrée et efficace des déchets urbains et de la zone côtière et marine, d'autre part.

### **B) Situation économique et sociale**

8. Au cours des années 2001 – 2005, la croissance économique annuelle moyenne était de l'ordre de 5% et les prévisions au titre de l'année 2006 étaient de 18.3% eu égard au démarrage de l'exploitation pétrolière. Il était attendu que cette dernière devait permettre de tripler, à moyen terme, le revenu par habitant dans un pays où, en 2004, environ une personne sur deux (46,7% de la population) vivait dans la pauvreté. . C'est dans ce contexte que le pays a adhéré à l'Initiative pour la Transparence des Industries Extractives (ITIE).

9. Dans une économie d'une extrême sensibilité aux chocs exogènes sur le volume et le prix de ses deux grands produits traditionnels d'exportation (le fer et le poisson), l'inflation qui était de 12.3% en 2005 devait, selon les prévisions, régresser sensiblement pour s'établir 6% en 2006.

### **C) Situation et problèmes majeurs**

10. Dans le contexte politique, économique et social susmentionné, le pays faisait face, en matière de gouvernance, à 4 défis majeurs :

- La gestion des finances publiques : le pays était confronté à des problèmes budgétaires importants dont la manifestation la plus visible fut la révélation de l'existence, avant 2004, d'importantes dépenses extrabudgétaires financées essentiellement par des crédits de la Banque Centrale (BCM). Ces problèmes budgétaires ne sont que l'un des résultats du système de gestion des finances publiques caractérisé depuis des décennies par la faiblesse des systèmes de comptabilité publique, des régies de recettes, de la programmation et de l'exécution du budget ;
- Le développement local confronté à la faiblesse de l'impact des réformes engagées depuis 1986 eu égard, entre autres, aux moyens limités, à l'absence d'une véritable politique de déconcentration administrative et à la faiblesse des structures administratives en charge des collectivités locales et de l'administration territoriale ;
- La gestion rationnelle de l'environnement dans un pays à vocation désertique confronté à l'émergence de sérieux problèmes environnementaux dans les zones urbaines en expansion rapide et à des risques de pollution marine liés à l'exploitation offshore du pétrole ;
- La gestion des ressources humaines de l'Etat organisée sur un modèle ancien, centralisé et inadapté avec pour corollaire l'opacité et le laxisme et la perte de moyens substantiels à tous les niveaux.

### **D) Cadre institutionnel**

11. Le Projet est mis en œuvre par cinq ministères en charge des Finances, des Affaires Economiques et Développement, de l'Intérieur, de l'Environnement et de la Fonction publique. Dans sa conception initiale, la coordination de la mise en œuvre est exercée par les services du Premier Ministre, en charge de l'exécution du programme de réforme au sein du Gouvernement.

#### **Organisation et réalisation du projet (ministère de tutelle, autres ministères impliqués dans l'exécution du projet).**

12. Depuis le démarrage des activités, l'ancrage institutionnel du projet et son cadre global d'exécution ont connu un certain nombre de mutations qui n'ont pas été sans conséquences sur les modalités pratiques de son travail et sur les résultats escomptés. Dans le cadre de ces mutations, on peut retenir quatre étapes essentielles :

- **Première étape :** L'architecture du projet, prévue par l'arrêté du Premier ministre n° R 0357/PM du 13 avril 2006 et reprise dans le PAD, se compose de trois instances : le comité interministériel chargé de la coordination des réformes du secteur public, le comité de pilotage et l'unité de coordination.

- **Deuxième étape :** Le dispositif institutionnel précité a été révisé par l'arrêté du Premier Ministre n° R 1987/PM du 31 août 2007 pour tenir compte de l'architecture du premier gouvernement post transition caractérisée par la fusion du ministère des affaires économiques et du développement et de celui des finances en un ministère de l'économie et des finances (MEF), la création d'un ministère de la fonction publique et de la modernisation de l'administration (MFPMA) auquel est désormais rattaché le PRECASP et d'un nouveau ministère de la décentralisation et de l'aménagement du territoire (MDAT).
- **Troisième étape :** Par arrêté du Premier Ministre N° 3525 en date du 27 septembre 2009 abrogeant l'arrêté N°1987 en date du 31 Août 2007, le dispositif institutionnel du projet a été modifié pour tenir compte d'une nouvelle réorganisation du gouvernement. Ainsi, la présidence du Comité Interministériel du PRECASP est désormais assurée par le Ministre Délégué auprès du Premier Ministre Chargé de la Modernisation de l'Administration et des Technologies de l'Information et de la Communication (MDPMMAPTIC). Il comprend désormais le Ministre de l'Intérieur et de la Décentralisation (MID), le MAED, le MF, le Ministre de la Fonction Publique (MFP) et le Ministre Délégué auprès du Premier Ministre Chargé de l'Environnement et du Développement Durable (MDPMEDD). La présidence du comité de pilotage et sa composition sont modifiées en conséquence.
- **Quatrième étape :** Le dispositif institutionnel en vigueur actuellement est celui mis en place par l'arrêté 1378/PM abrogeant l'arrêté N° 3525 en date du 27 septembre 2009. Conçu pour tenir compte d'une nouvelle architecture gouvernementale, il est marqué par le rattachement du projet au Ministère de Fonction Publique, du Travail et de la Modernisation de l'Administration (MFPTMA). Le fonctionnement des organes d'orientation et de pilotage du projet est relativement satisfaisant (respect de la fréquence des réunions, établissement de procès – verbaux, taux de présence aux réunions de l'ordre de 100 %, pertinence de l'ordre de jour des réunions). Par ailleurs, les missions de supervision de l'IDA sont régulièrement organisées. En moyenne ces missions se faisaient tous les six mois. Après de 2011, elles étaient organisées trimestriellement.

13. En somme, les modifications continues de l'architecture du gouvernement, notamment des départements ministériels impliqués dans le projet (*finances, affaires économiques et développement, intérieur/décentralisation et environnement*), couplés à celles de son ancrage institutionnel ont imposé régulièrement, à toutes les structures intervenantes, des périodes plus ou moins longues d'adaptation avec les conséquences qui en découlent en termes de retards dans la définition et la mise en œuvre des activités programmées.

### **PRINCIPAUX RESULTATS OBTENUS DANS CHACUNE DES COMPOSANTES DU PROJET**

#### **14. Composante A : Amélioration de la Gestion Des Finances Publiques**

- Mise en place du système de gestion des impôts ;
- Recensement fiscal ;
- Mise à jour du livre foncier et archivage et numérisation des titres fonciers et des quittances dans les villes de Nouakchott et Nouadhibou ;
- Etude sur la Croissance verte inclusive ;
- Appui à l'organisation du 5<sup>ème</sup> Groupe consultatif à Paris en décembre 2007 ;
- Appui à la mise en place de RACHAD (Equipements et déploiement, intégration du module de paiement dans le système de RACHAD/ST2I, formation des Secrétaires généraux et contrôleurs financiers et extension SITP (système d'information trésor public) - Intégration Rachad) ;

- Liaison informatique Trésor – BCM ;
- Appui à la mise en œuvre de la réforme des marchés publics ;
- Réalisation des travaux de réhabilitation et d'extension des locaux des directions régionales des Impôts et du Trésor à Nouadhibou.

**15. Composante B : Appui au Développement Local**

- Etude sur le découpage communal des Wilayas Hodh charghi, Adrar, Inchiri, Nouadhibou Révision des textes régissant l'Administration Territoriale
- Mise en place d'une base de données Fin Locales
- Réhabilitation et équipement des locaux des Wilayas du Trarza et Dakhlet Nouadhibou
- Assistance technique aux deux Wilayas (Trarza et Dakhlet Nouadhibou).

**16. Composante C : Appui à L'Environnement**

- Edition et communication du PANE 1 (2007- 2011)
- Appui à l'élaboration du PANEII et à son opérationnalisation (2012- 2016)
- Revue institutionnelle du secteur Environnementale (RISE)
- Elaboration du plan d'action littoral
- Travaux de Réhabilitation du siège du MDEDD

**17. Composante D : Amélioration de la GRH De L'Etat**

- Recensement Général de la Population et de l'Habitat (appui)
- Recensement des agents de l'Etat
- Mise en place du système de gestion personnel et solde (matériel et services connexes)
- Assistance technique et mise en place d'une application de gestion.

18. Globalement le PRECASP sort avec un bilan positif en termes de préparation des activités et d'avancement dans le processus de passation de marchés mais avec des retards relativement importants pouvant aller jusqu'à une année et même plus sur la quasi-totalité des dossiers. C'est ainsi que les activités ayant trait au recensement fiscal, au système d'interopérabilité des finances publiques, au système de la gestion du fichier foncier, aux contrats pour les différentes formations pour une enveloppe de plus de 700.000 USD et à la fourniture des équipements et mobiliers de bureaux ont été achevées. Par ailleurs, les marchés des travaux planifiés pour un million de dollars ont été exécutés et réceptionnés mis à part la réhabilitation du MDEDD qui est en cours de finalisation.

**LES PERFORMANCES DU PROJET**

19. Le degré d'atteinte des objectifs est apprécié à l'issue des résultats d'enquêtes auprès des points focaux et ce conformément aux indicateurs élaborés dans le PAD. Un changement dans le nombre et la qualité des indicateurs a été opéré suite à la demande de prolongation du PRECASP en mars 2012.

20. Ainsi, le nombre d'indicateurs d'impact globaux a été porté à six (au lieu de cinq précédemment). Il s'agit de : (i) Le processus d'élaboration du budget au sein de l'administration est amélioré ; (ii) l'exécution du budget est améliorée grâce à un processus de paiement plus efficace au Trésor ; (iii) la perception des impôts est améliorée ; (iv) un pourcentage plus élevé de fonctionnaires est effectivement contrôlé par le Ministère en charge de la Fonction publique ; (v) Une plus grande proportion de marchés publics exécutés en conformité avec les plans de

passation des marchés institutionnels adoptés et (vi) Une baisse du pourcentage de contrats à fournisseur unique

21. Par ailleurs, le nombre des indicateurs intermédiaires s'est accru passant de 11 à 13. Par composante, ces indicateurs sont les suivants :

- Composante A : (i) La DGI est équipée d'un système informatisé de gestion des ressources ; (ii) Nombre de ministères sectoriels utilisant effectivement le système RACHAD pour la gestion déconcentrée de leur budget ; (iii) Nombre de ministères pour lesquels les budgets ont été établis sur la base d'un CDMT (*national et sectoriel*) ; (iv) Le pays a effectivement évolué vers une généralisation de la comptabilité à partie double et (v) Le système de suivi - évaluation des performances des financements externes est en place.
- Composante B : Les opérations pilotes de Nouadhibou et Rosso sont en cours.
- Composante C : (i) Le PANE est approuvé par le Gouvernement ; (ii) La structure transversale recommandée par le PANE est effectivement en place et (iii) Nombre de ministères sectoriels disposant d'une structure en liaison avec la structure transversale.
- Composante D : (i) La nouvelle réglementation sur la gestion des ressources humaines est approuvée et en vigueur et (ii) Le nouveau système de gestion informatisée des ressources humaines de l'Etat est en place.

22. Il ressort du dernier RSF (décembre 2013), et comme l'indique le tableau 4 suivant, que pour les indicateurs précédemment cités, le pourcentage de ceux qui ont été atteints varie de 25% pour la modernisation de l'administration à 100% pour le développement local et l'environnement en passant par 70% pour l'importante composante des finances publiques. Le pourcentage des indicateurs intermédiaires atteints pour les finances publiques et la modernisation de l'administration devrait être de 100% avant la fin du mois de mars (finalisation en cours). La revue des indicateurs des résultats du projet (janvier 2014) a conclu que 4 indicateurs globaux sur 6, et 11 indicateurs intermédiaires sur 13 ont été atteints après 7 ans d'exécution du projet. Les autres indicateurs sont liés à des activités en voie de finalisation.

23. L'indicateur global sur l'amélioration de l'exécution du budget à travers la mise en place de l'interfaçage entre le Trésor et la Banque Centrale a été atteint en janvier 2014, alors que les deux autres indicateurs synthétiques restent à suivre, à savoir le pourcentage de fonctionnaires contrôlés par le nouveau système intégral de la gestion de ressources humaines et la réduction du taux de marchés gré à gré.

24. De l'ensemble des développements précédents, il résulte que, malgré un environnement institutionnel changeant et l'arrêt des décaissements pendant une année avec toutes les conséquences qui en découlent, l'exécution du projet a atteint un niveau satisfaisant en termes de taux de réalisation physique des activités et d'exécution financière. Cette situation d'ensemble découle, entre autres, de la pertinence de la conception du projet, de la souplesse dans la formulation du contenu et des objectifs des composantes (en tenant compte du niveau des ressources, des capacités et du niveau d'engagement des différents acteurs), de la solidité du cadre de suivi des résultats, du dynamisme de toutes les parties prenantes, notamment la cellule de coordination, et de l'appui constant de la tutelle et des services techniques de la Banque Mondiale.



## ANALYSE DE L'ACTION DE LA BANQUE MONDIALE, DU GOUVERNEMENT ET DE L'ASSISTANCE TECHNIQUE

25. La Banque Mondiale a continuellement accordé une importance de premier plan à l'exécution du projet qui occupe une place centrale dans sa politique d'appui au développement économique et social du pays. Au – delà de sa mise en place au moment approprié (transition politique, démarrage de l'exploitation pétrolière), cela s'est traduit concrètement à travers les décisions de prolongement prises en 2009 et 2012 afin de permettre la poursuite des activités dans de bonnes conditions et l'atteinte des objectifs escomptés.

26. A cela s'ajoutent les décisions relatives à : (i) la désignation d'un Task Team Leader (TTL) au niveau de la sous – région afin d'assurer pratiquement une plus grande proximité avec les structures intervenantes et (ii) l'organisation concrète des missions de supervision. Depuis 2012, ces dernières sont désormais effectuées tous les trois mois (contre 6 mois auparavant) par une équipe pluridisciplinaire en vue d'examiner simultanément, et en un court laps de temps, tous les aspects afférents au fonctionnement du projet et de prendre les décisions nécessaires à cet effet.

27. A titre d'illustration, la dernière mission de supervision qui s'est déroulée du 19 au 23 janvier 2014 s'est particulièrement focalisée sur la revue de certains dossiers dans les phases critiques de leur exécution (mise en place de systèmes informatiques pour la gestion des finances publiques, appui à la réforme de la passation des marchés et réhabilitation des locaux du MEDD) et a permis de les faire avancer sensiblement. Une dernière mission de supervision est programmée du 16 au 20 mars 2014.

28. Nonobstant l'ensemble des éléments précités, il importe de souligner que les changements fréquents de TTL du projet (5 sur 7 ans) ont eu des incidences négatives sur son fonctionnement eu égard aux délais d'adaptation et d'appropriation des dossiers qu'ils impliquent.

29. L'une des décisions majeures du gouvernement ayant favorisé l'exécution du projet a été la mise en place d'un comité interministériel chargé de la Coordination des Réformes du Secteur Public en tant qu'instance d'orientation, d'impulsion et de suivi-évaluation des réformes du secteur public dans lesquelles s'inscrit le PRECASP. Elle a permis, entre autres, à ce dernier une plus grande insertion dans les processus de formulation, de mise en œuvre, de suivi et d'évaluation des politiques publiques. A cela s'ajoute la création d'un comité de pilotage assurant, sous l'autorité du comité interministériel, la supervision et le suivi de la mise en œuvre des actions retenues.

30. Par ailleurs, la réforme des marchés publics engagée par les pouvoirs publics après le démarrage des activités du projet, et nonobstant les retards enregistrés consécutivement à la mise en place des nouvelles structures de passation des marchés, a eu un impact positif sur son exécution eu égard aux surplus de fluidité et de transparence générés. A ce niveau, il importe de souligner que le projet avait longtemps souffert de la lourdeur et de l'inefficience des structures de passation de marchés. Il s'agissait, en dehors de l'UCP, de 5 commissions départementales des marchés d'inégale efficacité (*malgré les efforts entrepris en termes de renforcement des capacités*) et de la Commission centrale des marchés.

31. En outre, l'exécution du projet a été favorisée par la mobilisation régulière par l'Etat des fonds de contrepartie. Aucune difficulté particulière n'a été rencontrée en la matière.

32. Au – delà de l'ensemble des éléments positifs précités, les modifications répétées de l'environnement institutionnel et les changements de la coordination et des points focaux ont eu

une incidence négative sur l'exécution du projet car elles ont imposé régulièrement, à toutes les structures intervenantes, des périodes plus ou moins longues d'adaptation avec les conséquences qui en découlent en termes de retards dans la mise en œuvre des activités programmées.

33. Durant toute la durée de vie du projet, la qualité des relations entre la Banque Mondiale et le Gouvernement a été appréciable. La Banque a toujours été au rendez-vous pour l'apport de son assistance technique au niveau de la passation des marchés, du suivi-évaluation et de la coordination et concertation avec les PTFs.

34. Le dialogue entre la Banque Mondiale et le Gouvernement, notamment au cours des rencontres semestrielles pour la revue du portefeuille, a permis de dépasser certaines contraintes et de faciliter l'exécution et la prise de décisions au moment opportun.

### **Leçons essentielles**

35. Il ressort de l'examen minutieux de l'action du Gouvernement et de la Banque Mondiale au cours de l'exécution du projet l'importance d'un certain nombre de questions essentielles tant au niveau de la conception que de l'exécution : (i) la définition précise des objectifs, leur caractère mesurable et la solidité du cadre de suivi des activités (ii) la formulation des objectifs et des composantes en prenant en compte le niveau des ressources, des capacités et du niveau d'engagement des différents acteurs ; (iii) la souplesse en termes de programmation et budgétisation ; (iv) le niveau d'appropriation par les structures en vue de garantir l'exécution et la durabilité des actions ; (v) le respect du calendrier d'exécution afin d'assurer la mobilisation permanente des parties prenantes et la crédibilité du projet ; (vi) le renforcement des capacités de la cellule et ses partenaires d'exécution notamment en ce qui concerne les procédures de décaissements et de passations de marchés ; (vii) la stabilité de l'ancrage institutionnel du projet et des équipes internes et externes en charge de son exécution/supervision ; (viii) l'organisation de missions de supervision rapprochées et pluridisciplinaires et (ix) un mécanisme de concertation permanent (Etat, Banque mondiale, autres PTFs) dans le domaine d'intervention du projet afin d'assurer un suivi et une synergie entre les différentes interventions

### **PERSPECTIVES POUR LE FUTUR POUR LA PERENNISATION DES ACQUIS**

36. Globalement, l'exécution du PRECASP n'a pas été favorisée par un contexte marqué par deux périodes de transition politique, de multiples réorganisations de l'architecture du gouvernement, l'arrêt des décaissements pendant une année et plusieurs changements au niveau de l'ancrage institutionnel, de la coordination nationale et du chef d'équipe projet de la Banque mondiale (TTL).

37. En outre, le fait que les actions à entreprendre n'étaient pas suffisamment précisées dans le PAD et qu'il revenait aux administrations bénéficiaires de les affiner a eu des répercussions sur le rythme de mise en œuvre du projet et a fait que la programmation effective des activités, à l'occasion des missions de supervision ou d'échanges avec le bailleur de fonds, s'est écartée de celle consignée dans le PAD. Cette situation d'ensemble a été amplifiée par les insuffisances dans le montage et l'appropriation des opérations, la faiblesse globale des ressources humaines et des dispositifs institutionnels et de la coordination au niveau des opérations engagées.

38. Nonobstant cette situation d'ensemble, et comme l'ont montré les développements précédents, le projet eu une incidence positive sur la politique nationale en matière de bonne gouvernance et de renforcement des capacités. Cela est nettement perceptible à travers les résultats suivants :

- L'amélioration de l'exécution budgétaire à travers une liaison effective BCM - Trésor et l'établissement d'un module de paiement au niveau de ce dernier ;
- L'affermissement de la gestion du budget de l'Etat dans le prolongement des appuis apportés à la comptabilité publique et au système RACHAD ;
- Le renforcement des capacités de programmation budgétaire à la suite de l'établissement des CDMT 2008, 2012 et 2014 (en cours) ;
- La progression des recettes publiques consécutivement au recensement fiscal, au Système informatique de la Direction Générale des Impôts, à la formation et au renforcement de SYDONIA et du système de gestion foncière. Dans ce cadre, il faut souligner que dans le prolongement du recensement fiscal en 2012 qui a permis de saisir le nombre précis de contribuables, une augmentation des recettes fiscales de l'ordre de 135% a été enregistrée ;
- L'amélioration de la mobilisation des ressources financières et de l'aide extérieure consécutivement aux appuis apportés aux groupe consultatif et à la table ronde des partenaires au développement tenus respectivement à Bruxelles en 2008 et 2010 ;
- Le perfectionnement des conditions de travail grâce à la réhabilitation et la construction des locaux et la fourniture du matériel et mobilier de bureau ;
- L'amélioration de la gestion des ressources humaines de l'Etat suite au recensement des agents de l'Etat, à l'actualisation/modernisation de la législation et la mise en place d'un système de gestion intégré des ressources humaines ;
- Le renforcement des capacités des fonctionnaires et agents de l'Etat à travers l'organisation de sessions de formation et de perfectionnement ;
- La prise en compte de manière transversale de la problématique de l'environnement dans les politiques publiques ;
- La promotion du knowledge management (Mise en place d'une base de données sur le renforcement des capacités du secteur public).

39. Ces résultats satisfaisants sont encore fragiles, et il est de la plus haute importance de les pérenniser et de les développer. Or, le projet n'avait pas intégré le concept de pérennisation des acquis dès le stade de la conception et, de ce fait, il n'a jamais été question de s'y appesantir au cours des 7 dernières années.

40. En laissant de coté cet aspect qui devrait prendre toute son importance dans la conception et la mise en œuvre de projets futurs, il importe de ne pas perdre de vue que la pérennisation dépend, en grande partie, du cadre social et politico-institutionnel qui la conditionne et la normalise.

41. De ce fait, la dynamique du projet devrait se maintenir grâce à l'environnement institutionnel et politique national favorable à la bonne gouvernance dans toutes ses dimensions.

42. Dans un contexte de réflexion sur le passage de la Mauritanie vers le statut de pays à revenu intermédiaire et de multiples défis liés aux dysfonctionnements du processus global de gouvernance, cette dynamique mérite, cependant, d'être soutenue par la Banque Mondiale à travers un grand projet novateur surtout au moment où on assiste à l'émergence de nouvelles opportunités de partenariats techniques et financiers en faveur, singulièrement, du renforcement des capacités du secteur public.

43. Afin d'éviter la dispersion et les difficultés en termes de coordination et d'exécution des activités, il serait approprié de se focaliser dans ce projet sur un nombre réduit de thématiques stratégiques pour lesquelles l'institution dispose d'un avantage comparatif prononcé.

44. Le projet novateur susmentionné qui devrait capitaliser la riche expérience acquise au bout plusieurs années de travail intensif par l'équipe du PRECASP pourrait être l'occasion de s'atteler aux pratiques de conduite du changement et à la mise en place d'un dispositif de pérennisation des acquis des projets qui n'existe pas à l'heure actuelle. Ces éléments sont au cœur des problématiques de l'affermissement de la planification stratégique nationale et du renforcement des capacités du secteur public.

**Annex 9: Comments of Co-financiers and Other Partners/Stakeholders**

N/A

## Annex 10: List of Supporting Documents

### A. Project Documents

Title	Date
Project Appraisal Document of Public Sector Capacity Building Project	May 3 1,2006
Restructuring Paper of Public Sector Capacity Building Project	March 29, 2012
Restructuring Paper of Public Sector Capacity Building Project	October 7, 2013
Country Assistance Strategy (CAS) 2003-2005	May 6, 2002
Country Assistance Evaluation (CAE) Report on Mauritania	August 10, 2005
Aide-Memoire	January 19 - 23 2014
Aide-Memoire	June 12-20 2014
Aide-Memoire	October 20-24 2013
Aide-Memoire	October 24 to November 4, 2010
Aide-Memoire	September 9 -17, 2009
Aide-Memoire	April 9-17 2007
Implementation Status And Results Report 1	10/17/2006
Implementation Status And Results Report 2	06/28/2007
Implementation Status And Results Report 3	12/26/2007
Implementation Status And Results Report 4	05/17/2008
Implementation Status And Results Report 5	12/26/2008
Implementation Status And Results Report 6	07/30/2009
Implementation Status And Results Report 7	12/16/2009
Implementation Status And Results Report 8	06/30/2010
Implementation Status And Results Report 9	04/02/2011
Implementation Status And Results Report 10	12/12/2011
Implementation Status And Results Report 11	09/09/2012
Implementation Status And Results Report 12	03/23/2013
Implementation Status And Results Report 13	09/22/2013
Implementation Status And Results Report 14	03/12/2014
Implementation Status And Results Report 15	03/19/2014
Transmittal letter for PRECASP supervision mission	October 2013
2013	

### B. Government of Mauritania documents

Rapport de mi-parcours du Projet de Renforcement des Capacités du Secteur Public (MTR), Ould Haye, Ahmed Youra	March 2011
Rapport de la Revue de Clôture du Projet de Renforcement des Capacités du Secteur Public (ICR of the government), Haye, Ahmed Youra	March 2014
Présentation sur Rapport de la Revue de Clôture du Projet de	20/03/2014

Renforcement des Capacités du Secteur Public  
Plan d'Actions 2012-2013, MFPTMA, UCP 2012-2013  
Rapport synthèse des formations PRECASP, l'UCP 2014

### **Component A**

Cadre Budgétaire à Moyen Terme, (2008-2012) MEF/MAED 2008

Cadre Budgétaire à Moyen Terme (2014-2016), MEF/MAED

Recensement Fiscal à Nouakchott Rapport Final, MEF 2011

Schéma Directeur de la Réforme du Système de Gestion des Finances Publiques, MEF 2011

Termes de références pour la réalisation d'un cahier de charges pour l'automatisation du système d'information de la Direction Générale des Impôts (DGI) du Ministère des Finances, l'UCP

Termes de références du système d'interfaçage entre la DGTCP et la BCM, MEF

Termes de Référence pour la Mise en Place au Secrétariat General du Gouvernement d'une Solution de Gestion Electronique des Processus et des Documents, February 2013  
MFPMA/l'UCP

Etude portant sur l'identification des besoins en matière de renforcement des capacités des institutions issues de la réforme des marchés publics Mars 2014

Rapport de Synthèse de la Formation des Marchés Publiques, l'ARMP Mars 2014

Statistiques des Marchés Publics au titre de l'année 2013, l'ARMP 2014

TOFE: [www.tresor.mr](http://www.tresor.mr), MEF

Commission Nationale des Marchés Publiques (CNCMP)  
<http://www.cncmp.mr>

### **Component B**

Etude sur l'Appui au Programme de Décentralisation, June 2005  
MFPMA

### **Component C**

Étude sur l'Appui à l'Intégration de l'Environnement au Développement Création d'une nouvelle structure de gestion July 2005

de l'environnement

Plan d'action national pour l'environnement 2006

### **Component D**

Cahier des Charges pour l'acquisition et la mise en œuvre d'un système intégré bilingue (Arabe, Français) de gestion du personnel de l'Etat Mauritanien, MFPMA/l'UCP March 2010

Contrat pour le système intégral de la Gestion des Ressources Humaines 2012

Rapprochement des Fichiers de Gestion des Personnels de l'Etat DGFP et fichier de la Solde DGB et le fichier de Recensement Administratif de 2008, Commission Technique Chargée de la Confrontation et Rapprochement Avril, 2011

Cadre Strategique de Modernisation de la Fonction Publique  
CADRE STRATEGIQUE DE MODERNISATION DE LA  
FONCTION PUBLIQUE EN MAURITANIE

6 projets de décrets sur les statuts particuliers et les droits des fonctionnaires, Conseil Supérieur de la Fonction Publique et de la Réforme Administrative Mars, 2011

### **C. World Bank documents**

Preparing High-Quality Implementation Completion and Results Reports. Perspectives from the Independent Evaluation Group. Handouts from the IEG Workshop. Washington DC: The World Bank. 2011

Harmonized Evaluation Criteria for Bank Operations. The Word Bank. 2006

### **D. Others**

Draft Public Expenditure Financial Accountability 2014 September, 2014



## Annex 11: List of People met during the ICR Mission

### Government of Mauritania

Name	Title	Ministry/Department/Agency
Sid Ahmed Ould Rayess	Gouverneur	Banque Centrale de Mauritanie
Mohamed Lemine Ould Raghany	Directeur General Etudes	Banque Centrale de Mauritanie
Adama Boubou Farba	Directeur General Supervision Bancaire	Banque Centrale de Mauritanie
Mohamed Mahmoud Ould Hama Khatar	Point Focal Composante A	Ministère des Finances
Khaled Ould Cheikhna	Point Focal Composante D	Ministère de la Fonction Publique, du Travail et de la Modernisation de l'Administration
Seyidi Abdel Kader Cisse	Point Focal Composante B/MID	Ministère de l'Interieur
Mohamed Vall Ould Seyid	Point Focal Composante A	Ministere des Affaires Economiques et Développement
Mohamed Yahya Ould Lafdal	Point Focal Comp C	Ministre chargé de l'Environnement et du Développement Durable
Dah Ould Hamady Ould Hamdouh	Directeur General Douanes DGD	Ministère des Finances Ministère des Finances
Khaattry Ould Yezid	Conseiller technique	Ministère des Finances
Moctar Ould Saad	Directeur Adjoint DCSI/DGB	Ministère des Finances
Ahmed Ould Abba	DCSI/DGB	Ministère des Finances
Fall Khayar	DP/DGB	Ministère des Finances
Mohamed Lemine Ould Dhehby	Directeur General DGPPI	Ministère des Affaires Economiques et Développement
Papa Abdoulaye Bocoum	Directeur General adjoint DGPPI	Ministère des Affaires Economiques et Développement

Sidi Mohamed Ould Bouraya Taher	DG Trésor	Ministère des Finances
Mohamed Hassen Ould Boukhreiss	DG Tresor	Ministère des Finances
Sidi Ould Houmeida	DG Domaines	Ministère des Finances
Moctar Ould Djay	Directeur Général des Impôts	Ministère des Finances
Souleymane	DGI	Ministère des Finances
Moctar Ould Sidi Bacar	Directeur Général Office National de la Statistique	Ministère des Affaires Economiques et Développement
Ahmed Salem ould Tabbakh	Directeur Général	Autorité de Régulation des Marchés Publics
Sidi Mohamed Ould Baidy	Directeur de la Réglementation	Autorité de Régulation des Marchés Publics
Mohamed Lemine Ould Hamadi	Coordonnateur	PRECASP
Hassane Ould Abeidou	Ex Responsable Suivi et Evaluation	PRECASP
M Mamadou Adama Camara,	Responsable administratif et financier	PRECASP
Ahmed Salem	Assistant RAF	PRECASP
<b>Development Partners</b>		
Andreas Schloetterer		Bureau GIZ à Nouakchott
Ahmed Ould Lefghih		Bureau GIZ à Nouakchott
Tawfik Ramtoolah	Public Financial Management Advisor (former World Bank TTL PRECASP)	IMF
<b>World Bank</b>		
Moustapha Ould El Bechir	Spécialiste en Passation des Marchés	Bureau de la Banque mondiale à Nouakchott
El Hadramy Oubeid	Spécialiste du Secteur Public	Bureau de la Banque mondiale à Nouakchott

# MAP

IBRD 33445R

