Public Disclosure Authorized

Report Number : ICRR0021019

1. Project Data

Country
Mali

Practice Area(Lead)
Macroeconomics, Trade and Investment

Programmatic DPL
Planned Operations: 0 **Approved Operations:** 0

Operation ID
P145275

Operation Name
ML-First Recovery & Gov. Ref. Sup. Cr.

L/C/TF Number(s)
IDA-52640,IDA-54620,IDA-H9540

Closing Date (Original)
30-Jun-2015

Total Financing (USD)
63,000,000.00

Bank Approval Date
18-Nov-2014

Closing Date (Actual)
30-Jun-2015

	IBRD/IDA (USD)	Co-financing (USD)
Original Commitment	63,000,000.00	0.00
Revised Commitment	63,000,000.00	0.00
Actual	56,877,727.47	0.00

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Operation ID
P151409

Operation Name
ML- Second Recovery & Gov. Ref. Sup. Cr. (P151409)

L/C/TF Number(s)	Closing Date (Original)	Total Financing (USD)
IDA-54620,IDA-57480,IDA-H9540	31-Dec-2016	50,000,000.00
Bank Approval Date	**Closing Date (Actual)**	
10-Dec-2015	31-Dec-2016	

	IBRD/IDA (USD)	Co-financing (USD)
Original Commitment	50,000,000.00	0.00
Revised Commitment	50,000,000.00	0.00
Actual	48,725,500.00	0.00

2. Program Objectives and Policy Areas

a. Objectives

The program, supported by a series of two Development Policy Operations (DPOs), had the following development objectives (PDO): (i) deepen executive accountability and transparency; (ii) improve public finance performance (Program document, PD, for RGRSO2, p. 11). The program document for the First Recovery and Governance Reform Support Operation (DPO1) stated the first objective as “improve public expenditure efficiency” (p. 11). The financing agreements for the two operations do not define objectives for the program.

b. Pillars/Policy Areas

1. Accountability and transparency. The operations sought to improve executive accountability and transparency through creating, organizing, managing and controlling public services, strengthening the audit of government accounts, controlling illicit enrichment, increasing the transparency of government expenditures, publishing the inventory of mining and petroleum contracts, and publishing the reports of the Extractive Industry Transparency Initiative (EITI).

2. Public finance. The operations supported the government’s effort to improve public finance performance through larger transfers to local governments and accelerated investment budget execution, improved public investment selection, implementation and evaluation, and integrating better the domestic and foreign financed government budgets.

c. Comments on Program Cost, Financing, and Dates

DPO1 consisted of a credit for SDR 23.3 million (US$36million equivalent) and a grant for 17.4 SDR (US$27 million equivalent). It was approved on November 18, 2014, became effective on February 18, 2015, and closed on schedule on June 30, 2015.

DPO2 consisted of a credit for SDR 44.6 million (US$50 million equivalent). It was approved on December 10, 2015, became effective on December 31, 2015, and closed on schedule on December 31, 2016.

3. Relevance of Objectives & Design

a. Relevance of Objectives

The program selected relevant objectives. They were aligned with two of the three priority areas of the Interim Strategy Note FY14-15 and with the Country Partnership Strategy (CPS) FY16-19. In the Interim Strategy, they were aligned with long-term accountability and stability (area 1) and preparing the conditions for economic recovery (area 3). In the CPS they were aligned with improving governance (focus area 1) and creating economic opportunities (focus area 2). The program sought to ameliorate a serious problem of governance affecting Mali that impinged on the transparency and accountability of the executive branch and on public finance performance. To illustrate the extent of the problem, in the Worldwide Governance Indicators (World Bank) Mali ranks below the 45th percentile in voice and accountability, below the 20th percentile in political stability and absence of violence, in the 20th percentile in government effectiveness, and below the 30th percentile in the rule of law and the control of corruption. The country's scores and rankings in these areas make clear the need to raise accountability and transparency and to improve the performance of public finances (e.g., government expenditure efficiency, the integrity of procurement methods and processes, and transfers to the electricity company to cover tariff subsidies for the richest).

Rating
High

b. Relevance of Design

The two policy areas - public finance, and accountability and transparency in the executive branch were relevant for achieving the objectives. The objectives were clearly formulated, and well linked to the intermediate and final outcomes of the program. Clear links, though, do not ensure that achieving the program's outcomes would lead to achieving its objectives. Although the causal chain between actions and results is convincing, achieving all the expected outcomes would not necessarily lead to the attainment of the program's objectives. This is because some program results consist of outputs or intermediate outcomes. For

example, budget committee approval of a larger share of investment projects and a smaller deviation between planned and actual disbursements of donor funding are in and of themselves insufficient to ensure increased efficiency of public expenditure and deepened executive accountability and transparency. Such objectives are indeed difficult to attain in a brief time (two years), since the necessary changes in institutions and processes that produce transparency, accountability and better investment results can only be achieved in longer time periods. Nonetheless, the steps the program took to improve governance and public finance management were necessary and the link between prior actions and results were logical and clear.

The macroeconomic framework was satisfactory during preparation and implementation of the program. During the program period Mali had an Extended Credit Facility Arrangement with the IMF, approved on December 18, 2013. Between October 2014 and December 2016, the economy grew at about 6 percent per year, consumer prices remained stable, the public sector deficit and the public debt stood at about 3 percent and 30 percent of GDP respectively, and the current account deficit (official transfers included) reached 6.5 percent of GDP. The current account deficit was smaller than expected thanks to higher gold prices. The fiscal position was consistent with expectations, as the budget had to accommodate additional peace and security expenditures and help implement the decentralization strategy. Monetary conditions supported the expansion of economic activity, expanding credit to the private sector. Bank financial soundness indicators improved somewhat, but non-performing loans remained high. The macroeconomic outlook faces several risks, the main one being a further deterioration in the security situation that might affect the confidence of consumers, investors and donors.

Rating
Substantial

4. Achievement of Objectives (Efficacy)

Objective 1

Objective

Deepen executive accountability and transparency

Rationale

DPO1 supported measures, including prior actions, concerning the adoption of legislation for creating, organizing, managing and controlling public services, strengthening the autonomy and capacity of the audit section of the Supreme Court, and improving the transparency of activities in the mining sector (the documents mentioned petroleum but the ICR reports there is no petroleum exploitation). DPO2 supported actions involving application of the legislation: conducting a census of public sector employees, auditing the accounts of local governments, publishing the audit results of off-budget expenditures and the contracts for mining exploitation, and informing about the situation of electricity subsidies.

Fiduciary controls. The program sought to tackle some of the underlying causes of the poor functioning of the state, such as discretionary state powers, impunity and lack of transparency in the conduct of public affairs as reflected in the recruiting of civil servants and army personnel, weak external audits and weak arrangements for the scrutiny of public finances. The program supported the adoption of a draft law on the principles for creating, organizing, managing and controlling public services (prior action DPO1), and the conduct of a census of public sector employees (prior action DPO2). After adopting the draft law, the government recruited all the directors of projects, programs, public agencies, and state-owned enterprises from a pool of candidates that had applied for the job after the government posted the vacancies. The related outcome target (100 percent of staff recruited from the pool of applicants) was therefore achieved. The ICR does not report on whether the recruiting decisions taken were transparent or whether the public had access to information on how the people were recruited. A second outcome target was the carrying out of payroll audits as an essential step to identify control weaknesses, fill data gaps, and detect ghost workers. This target was not achieved. The government conducted a census of civil servants for all central government entities and local governments (prior action DPO2) but the lack of an audit means that control measures are insufficient to ensure the integrity of the data and to reduce significantly the fiduciary risks related to the effectiveness of payroll controls. As a result, the rating for the PEFA indicator PI18, *effectiveness of payroll controls*, remained unchanged at C and the intended result (a B rating from PEFA) was not achieved. A third outcome target was the auditing of 250 local government accounts by the Audit Section of the Supreme Court by 2016. The program supported adopting a draft organic law on the organization, procedures and functioning of the Supreme Court that strengthened its Audit Section (prior action DPO1), and the completion of audits with appropriate opinions issued for at least 100 local governments in six or more regions, including Bamako was a prior action for DPO2. By 2016, the Audit Section had audited 402 local government accounts, exceeding the target.

However, the achievement of two out of three outcome targets is insufficient to determine whether executive accountability or the quality of the public administration has improved. Regarding the quality of the public administration, the World Bank's country policy and institutional assessment (CPIA) rates it with a score of 2.5/6.0 for each year of the period 2014 - 2016, suggesting that the impact of the reforms on quality are not yet evident.

Transparency and corruption. To improve transparency and accountability in the mining sector the program supported: (a) measures to implement the Budget Transparency Code and enacting the Budget Law for 2014; the law had to include a line for the budget for financing activities under the EITI (prior action DPO1); and (b) the government, through the Ministry of Mines, published the contracts for mining exploitation current in December 2015 (prior action DPO2). There were two outcome targets associated with this area: (a) the on-time publication, in 2016, of one EITI report that was validated and met the standards set by the EITI initiative; and (b) 75% of mining conventions were to be audited for compliance with the Mining Code. The first target was achieved – the 2016 EITII report was published in July 2017. A diagnostic of all mining exploitation contracts found that they complied with the 2016 EITI standard. The second target was exceeded - 100% of all mining conventions were audited. The program thus achieved its expected results and succeeded in enhancing transparency of mining sector activities.

Further program-supported measures to improve transparency and accountability included: (a) the Prime Minister's office publishing the two transaction audits conducted by the Auditor General's Office and by the

Audit Section of the Supreme Court on the acquisition in 2014 of equipment, including an airplane (prior action DPO2); (b) the Council of Ministries adopting a draft Decree on the implementation of the law on illicit enrichment which includes an annex with a template for asset declaration (prior action DPO2). The two audits carried out by the Supreme Court and the Auditor General's Office were published, meeting the related outcome target. On illicit enrichment, results were mixed. There were two related outcome targets: (a) 75% of demands for information addressed to the Ministry of Economy and Finance (MEF) in 2016 were to be satisfactorily addressed; and (b) 75% of public officials were to submit asset declarations on time to the Supreme Court. The first target was not met. The ICR reports that after the government put in place the Budget Transparency Code there is no information on the demands for information addressed to the MEF; the Ministry kept no records of this indicator. On submission of asset declarations, the target was exceeded: all relevant public officials submitted asset declarations to the Supreme Court. However, this achievement was undermined by the fact that the government decided: (a) to not publish the declaration of assets; (b) to suspend the office in charge of the declarations; and (c) to suspend the law prohibiting illicit enrichment. These decisions are contrary to the direction of the reform program and present difficulties in combating corruption.

Transparency in electricity subsidies. Transfers to the electricity sector (1% of GDP in 2013) take about seven percent of Mali's tax revenues (which were 15% of GDP in 2014), preventing their deployment in more productive uses. The transfers result from charging users tariffs below-cost, a consequence of tariff adjustments insufficient to match the increase in costs caused, mainly, by the rise in the international price of the oil Mali must import to meet its energy needs. The program supported the government's publishing in the Budget Law an annex on electricity subsidies (prior action DPO2). The government duly appended the annex on electricity subsidies to its budget law, thereby meeting the only associated outcome target. The publication of this Annex replaced the trigger condition envisaged in DPO1, which was to stabilize the before-subsidy losses of the electricity company in 2014. This broader initial goal was not achieved. The ICR reports that total subsidies fell to CFAF 25 billion in 2017 (ICR, Annex4), from a baseline of 57.5 CFAF billions in 2013; this was, however, a consequence of lower international oil prices, not of adjustments in the electricity tariffs, nor of structural reforms in the sector. Moreover, the CFAF 25 billion of subsidies in 2017 surpassed the 20 billion expected for 2015 in DPO1 if the sector's recovery plan had been executed. Thus, while the program's outcome target was formally met through publishing the annex to the budget law, the core issues surrounding the electricity sector's fragile financial situation remain unaddressed.

Achievements under this objective were, on balance, modest. There was some improvement in the rules and practices for recruiting key administrative personnel. However, the payment system was not audited, an essential step for effective and transparent personnel management. Mining sector transparency was enhanced, but measures to prevent illicit enrichment in the public sector were incomplete, and some later government decisions were contrary to the thrust of the reform program. Little progress was made in reducing the budgetary dependence of the electricity sector.

Rating
Modest

Objective 2

Objective

Improve public finance performance

Rationale

DPO1 prior actions included adopting legislation to establish performance contracts between the central government and regional and local governments, taking measures to reduce the delays in public procurement, and providing resources to carry out feasibility studies of public investment projects. Prior actions under DPO2 were the signing of performance contracts between the government and two regional councils, adopting legislation to improve public procurement, and publishing a medium term external resource framework.

Resource allocation over jurisdictions. Since the 1990s, when the legal framework for decentralization was established, local government programs have been adversely affected by uncertainties, lack of transparency, and poor management regarding the transfer of funds from the central government. The inability to manage the transfers efficiently and transparently has generated frustration among the local population and created resentment against local governments and the central government in Bamako, all of which are accused of incompetence and corruption. The central government believes that larger transfers and more discretion to local governments could improve service delivery and national cohesion. Such actions would require strengthened fiduciary controls on, and improved public financial management capacity of, local governments. The program therefore supported (a) the adoption of a draft implementation decree establishing performance contracts between the state and regional governments (prior action DPO1) and (b) signing two performance contracts with two regional councils (prior action DPO2). The expected result was to release funds to local governments in an amount larger than 2.5 percent of total public expenditure and in accordance with the performance contracts. This outcome target was not met, since the funds released in 2016 amounted to 0.2 percent of total public expenditure.

Managing procurement. A complex legal system and deficiencies in public administration mar the process of procurement, delaying decisions on who wins a government contract. The delays contribute to suspicions about high levels of corruption, forcing contractors to raise risk premia to cover the costs associated with bribes and unpredictable payment dates. The program supported the implementation of measures to reduce delays in public procurement (prior action in DPO1), adopting, through the Council of Ministers, the decree on the procurement code and regulating the code, through the Minister of Finance (prior action DPO2). The measures consisted of increasing thresholds for concluding and approving contracts, eliminating double clearance mechanisms for donor-financed projects, launching public procurement plans from the moment the Budget Law is submitted to the National Assembly, and establishing a monitoring and evaluation mechanism for public procurement (DPO1). On adopting the procurement code, the Council of Ministers integrated the most recent directives of the West African Economic and Monetary Union (WAEMU), reinforced the power of the Procurement Regulatory Authority to settle disputes, and revised the treatment and regulation of simplified contracts (DPO2). The ICR reports that the procurement chain has been

computerized, and all ministries are connected, making it possible for private operators and concerned institutions to trace all active procurement files. The outcome target was to reduce the delays in procurement to less than 80 working days by March 2017. The actual delay was 70 days, thus exceeding the target.

Managing public investment and public resources over the medium term. The lack of rigor in selecting public investments that produce the largest benefits reflects weaknesses in the appraisal and selection of projects, in their budgeting, procurement, and implementation, as well as in their ex-post evaluation. To improve the efficiency of public investments the program supported the inclusion of a line in the Budget Law of 2014 for financing feasibility studies of public investment projects (prior action DPO1) and in publishing in a timely manner, within the budget preparation cycle, a medium term external resource framework (prior action DPO2). The authorities established a technical committee in 2014 charged with selecting public investments, and prepared a manual to plan, evaluate and monitor investment projects. The related outcome target - that the Investment Committee review and select all the investment projects included in the budget law - was met. A second outcome target was to reduce the deviation between budgeted and implemented investments financed from official development assistance from a baseline of 16% to 10%. This improvement was expected to stem from the medium term external resource framework which would help the government to plan its expenditures and be better prepared to manage inflows of foreign resources. The target was exceeded, as the deviation reached 3.4 percent in 2016.

The program thus succeeded in improving the management of procurement and of foreign resources, and in introducing more rigor in selecting public investments. These steps should help improve the management of public finances. The aim of greater local government autonomy in budget execution was not fulfilled, mainly because of persistent weaknesses in local capacity, an issue that will take time to address.

Rating
Substantial

5. Outcome

The program had high relevance of objectives and substantial relevance of design. Efficacy of the first objective of deepening executive accountability and transparency is rated modest. The rules and practices for recruiting key administrative personnel were improved, but the payment systems were not audited, an essential step for controlling payrolls. While there was progress in improving transparency in the mining sector, measures to prevent illicit enrichment in the public sector remained incomplete, and after the loan disbursed, government actions offset the effects of some of the prior actions There was little progress regarding requests for information to the Ministry of Economy and Finance, and in reducing the budgetary dependence of the electricity sector.

Achievement of the second objective - improving public finance performance – was substantial. Procurement-related delays were reduced and there was some enhancement of the procedures for deciding on which investment projects would be included in the budget. There was also some progress in improving the execution of official development assistance. However, neither the transfer of resources to local governments nor greater autonomy for the latter in budget execution increased as planned.

Overall, the shortcomings are considered moderate and outcome is assessed as moderately satisfactory.

a. Outcome Rating

Moderately Satisfactory

6. Rationale for Risk to Development Outcome Rating

Risks to development outcome are rated high. First, Mali has a volatile institutional, political and security situation that is likely to continue being influenced by opposition to reforms and by external factors beyond the Authorities' control. Second, implementation capacity is weak – several program-supported actions were not carried out. Third, vested interests benefiting from weak governance are likely to continue opposing anticorruption measures. Mali's public and judicial institutions have limited effectiveness in preventing corruption and driving the change for a transparent and honest public administration. The suspension of the law on illicit enrichment undermines the sustainability of the anticorruption program, while the Open Budget Initiative indicates that the transparency of the budget fell. The Worldwide Governance Indicators also show that during 2014-2016 the rule of law deteriorated from already low values.

a. Risk to Development Outcome Rating

High

7. Assessment of Bank Performance

a. Quality-at-Entry

The Bank designed a program that touched on relevant problems, as evidenced by the low scores and rankings Mali receives on governance and budget accountability (transparency, oversight and public participation). The program centered on approving and passing laws, decrees and regulations under the assumption that doing so would lead to achieving its objectives. The expected results consisted of inputs and outputs that would normally achieve the desired objectives in societies with high budget accountability and effective rule of law. Mali's governance indicators show a weak rule of law, so that achieving the targets does not ensure achieving the objectives. Such weakness suggests that in designing the program, the Bank could have paid more attention to the risks the weak policy, security, and institutional environment posed for its success, with a consequent need to strengthen its monitoring and evaluation arrangements. The consequences of that oversight became evident in DPO2, when some trigger conditions, such as the

transfers to the electricity sector, were weakened, from a hard budget constraint to publishing an annex on subsidies in the budget law, and when the government reversed the steps taken to control illicit enrichment. On the macroeconomic aspects, the program benefited from the arrangement between Mali and the IMF for an extended credit facility ensuring that critical aspects such as fiscal, monetary and public debt policies were addressed.

Quality-at-Entry Rating

Moderately Satisfactory

b. Quality of supervision

The supervision of DPO1 occurred during the preparation of DPO2. The ICR reports that the Bank did not have access to data before closing of the DPO2, hampering monitoring and evaluation. Changes in some baseline values between DPO1 and DPO2 also suggest a problem on the integrity of data. Also, the setting, during program implementation, of the only DPO2 outcome target related to the electricity sector (appending an annex to the budget) undermined the aims of the program (see Section 4 above). This target replaced what would have been a hard budget constraint envisaged as a trigger condition for DPO2 in DPO1 (to restrict the before-subsidy losses of the electricity company to their 2014 value). The substitution meant that attainment of the outcome target no longer reflected the broader program goal of addressing the electricity sector's fragile financial situation.

Quality of Supervision Rating

Moderately Unsatisfactory

Overall Bank Performance Rating

Moderately Satisfactory

8. Assessment of Borrower Performance

a. Government Performance

For evaluation purposes, the central government and the implementing agencies are treated as a single entity, since most of the decisions to adopt and implement the policies of the program were the central government's responsibility.

The government put in place a sound macroeconomic framework that allowed the economy to grow rapidly with stable prices. By reducing volatility and the risks of economic shocks the government paved the way to implement difficult policy decisions. However, not all policy changes planned in the program could be carried out. Overall, the government created a favorable environment to support the program and took a number of important measures to implement it. Nevertheless, in some instances the authorities did not go far enough to achieve fully the program's objectives. For example, a census of the civil service was conducted, but it was not published. A payroll audit was not performed, so that the risks related to

ineffective payroll controls remain. The Supreme Court and the Auditor General's Office audited off-budget expenditures but the ICR reports that this did not lead to prosecutions or judicial sanctions against those involved in the misuse of public funds. The government adopted a decree on illicit enrichment and all the targeted high-level functionaries submitted their asset declarations to the Supreme Court, but their declarations are not published; the ICR does not report if there was any wrongdoing and whether the culpable parties were punished. As noted above, the dropping of the hard budget constraint on transfers to the electricity company undermined the program's aims in the sector.

Government Performance Rating

Moderately Satisfactory

b. Implementing Agency Performance

Review included in government performance.

Implementing Agency Performance Rating

Overall Borrower Performance Rating

Moderately Satisfactory

9. M&E Design, Implementation, & Utilization

a. M&E Design

The program specified the objectives clearly, chose indicators that could be measured in numbers and time, and provided baseline values and targets for most of the indicators. Between the first and second operation the value for some indicators was changed from zero percent to not available (for example, on the proportion of demands for information to the Ministry of Economy and Finance and the proportion of assets declaration submitted to the Supreme Court), suggesting lack of knowledge on the part of the Bank and the Authorities.

The program documents did not have an explicit plan to monitor and evaluate actions and results during implementation. The documents noted that the Ministry of Economy and Finance was responsible for coordinating the monitoring of the program and that the agencies participating in the program would provide the Ministry with the information and documentation on progress in their respective programs. The program document for DPO2 noted that "there was not yet a system established for ensuring access to public finance information and assets declaration" (par. 5.11). There was a lack of a robust monitoring system for gathering accurate and timely information to support the government in implementing the program.

b. M&E Implementation

The Authorities collected the indicators enumerated in the results matrix. They were easy to collect, since most of them measured numbers of reports published, number of asset declarations, number of accounts audited, average delays (days) in procurement, funds released to local authorities, and adding an annex on electricity to the budget law. It was not possible to collect information on requests for access to public finance information and asset declarations, essential elements of a program to combat corruption. An implementation status report for DPO2 was not produced, but at the ICR stage the information on results became available, albeit incomplete.

c. M&E Utilization

The ICR does not report on whether monitoring and evaluation assessed the logic of the program′s theory of change. The scant information collected did not affect the direction of the program and its outcomes.

M&E Quality Rating

Modest

10. Other Issues

a. Environmental and Social Effects

The ICR does not report on these issues.

b. Fiduciary Compliance

The ICR does not report on this issue.

c. Unintended impacts (Positive or Negative)

None reported.

d. Other

None reported.

11. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Satisfactory	Moderately Satisfactory	---
Risk to Development Outcome	Substantial	High	The problems of governance and accountability are serious and persist.
Bank Performance	Moderately Satisfactory	Moderately Satisfactory	---
Borrower Performance	Moderately Satisfactory	Moderately Satisfactory	---
Quality of ICR		Substantial	---

Note
When insufficient information is provided by the Bank for IEG to arrive at a clear rating, IEG will downgrade the relevant ratings as warranted beginning July 1, 2006.
The "Reason for Disagreement/Comments" column could cross-reference other sections of the ICR Review, as appropriate.

12. Lessons

The ICR presents the following lessons:

- To ensure greater impact of a program of reform, DPOs need to be selective and provide a stable and predictable level of support for the reforms and the budget.
- When tariff adjustments in the electricity sector face political difficulties for their implementation, a strategy to inform the public about the problem and to communicate the importance and reasons for the reform can pave the way for subsequent and more difficult structural reforms.
- In post conflict environments, the need for budget support is compatible with meaningful, long-term reforms.

This review draws the following lesson:

- The experience of the program indicates reforms that improve processes (e.g., audit accounts, publishing of EITI reports) are likely to produce the expected results. On the other hand, actions affecting special interests are likely to be incomplete (e.g., auditing the payroll system), weakened during program design (e.g., the budget constraint for electricity subsidies) or reversed (e.g., illicit enrichment); in such cases, the

program is likely to fall short of achieving its objectives unless there is a strong political will to carry it through. A related lesson is that the design of hard-to-implement reforms is likely to benefit from a deep knowledge of the country's political economy.

13. Assessment Recommended?

No

14. Comments on Quality of ICR

The ICR presents the evidence necessary to assess the program's achievements. It analyzes the performance of the program adequately, and its implementation in a fair manner. However, it could have been more analytic when assessing the achievement of development objectives (section 3.2); by organizing the discussion around the different actions taken, it missed the opportunity to consider the structure of the program and better illustrate the nature of the problems guiding the actions.

a. Quality of ICR Rating

Substantial