Financing Agreement

(Additional Financing for Integrated Financial Management Information System Project)

between

REPUBLIC OF THE GAMBIA

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

Dated October 10, 2013
FINANCING AGREEMENT

AGREEMENT dated October 10, 2013, entered into between REPUBLIC OF THE GAMBIA ("Recipient") and INTERNATIONAL DEVELOPMENT ASSOCIATION ("Association") for the purpose of providing additional financing for activities related to the Original Project (as defined in the Appendix to this Agreement). The Recipient and the Association hereby agree as follows:

ARTICLE I — GENERAL CONDITIONS; DEFINITIONS

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

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

ARTICLE II — FINANCING

2.01. The Association agrees to extend to the Recipient, on the terms and conditions set forth or referred to in this Agreement, a grant in an amount equivalent to three million four hundred thousand Special Drawing Rights (SDR 3,400,000) ("Financing"), to assist in financing the project described in Schedule 1 to this Agreement ("Project").

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

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

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

2.05. The Payment Currency is Dollar.

ARTICLE III — PROJECT

3.01. The Recipient declares its commitment to the objectives of the Project. To this end, the Recipient shall carry out the Project through its Ministry of Finance and Economic Affairs in accordance with the provisions of Article IV of the General Conditions.
3.02. Without limitation upon the provisions of Section 3.01 of this Agreement, and except as the Recipient and the Association shall otherwise agree, the Recipient shall ensure that the Project is carried out in accordance with the provisions of Schedule 2 to this Agreement.

ARTICLE IV — EFFECTIVENESS; TERMINATION

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

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

ARTICLE V — REPRESENTATIVE; ADDRESSES

5.01. Except as provided in Section 2.02 of this Agreement, the Recipient’s Representative is its Minister responsible for finance and economic affairs.

5.02. The Recipient’s Address is

Ministry of Finance and Economic Affairs
The Quadrangle
Banjul
Republic of The Gambia

Facsimile:
220-4227-954

5.03. The Association’s Address is:

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

Cable: Telex: Facsimile:
INDEVAS 24 423 (MCI) 1-202-477-6391
AGREED at Washington, D.C., United States of America, as of the day and year first above written.

REPUBLIC OF THE GAMBIA

By

Authorized Representative

Name: Kebea S. Touray
Title: MINISTER

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Authorized Representative

Name: __________________________
Title: __________________________
SCHEDULE 1

Project Description

The objective of the Project is to increase the capacity of the Recipient in public resource management.

The Project consists of the following parts:

Part 1: Support for IFMIS Rollout, Interfaces and System Training

1. The provision of IFMIS hardware for: (i) the extension of the technical infrastructure to add new IFMIS sites with additional workstations and printers; and (ii) the expansion of the capacity of the existing data center and disaster recovery sites with additional servers.

2. The provision of the IFMIS system and application software.

3. The installation and configuration of the IFMIS network through the provision of equipment for the setting up of the local area network and the wide area network, as well as the establishment of system interfaces.

4. Management and monitoring of the IFMIS installation, configuration and implementation, through the provision of goods, equipment and training.

5. Provision of IFMIS system training and certification for the core application team and the core technical team, as well as training on report development and end-user training.

6. Provision of technical assistance for the transfer of IFMIS skills to the end users of the IFMIS system.

7. Implementation and operationalization of new IFMIS modules and interfaces to expand its capabilities and scope.

8. Improvement of IFMIS information and communication technology infrastructure and data centres to support the IFMIS expansion.

9. Provision of advisory services and training on systems integration and change management to the relevant stakeholders.

10. Development and implementation of the ERMS and strengthening the institutional capacity of NFS.
Part 2: New IFMIS Activities

1. The carrying out of business process review workshops and the implementation of a sensitization campaign aimed at explaining how the IFMIS will change the business process.

2. The provision of the necessary IFMIS licenses.

3. The provision of service for the validation of human resources and payroll records.

Part 3: Communications and Change Management

The implementation of a sensitization and information program on IFMIS use, including through the carrying out of workshops and seminars.

Part 4: Accounting and IT Capacity Building for Sustainability

1. Provision of overseas training for staff members of the Recipient in professional accounting and of IT courses coordinated by the DNT.

2. Provision of local training for at least 60 staff members of the Recipient enrolled in professional accounting and IT courses.

3. Capacity building of DNT in accounting, financial management and IT, through the provision of library books and equipment.

Part 5: Project Implementation Support

Project coordination and management, including through the financing of Operating Costs, expenditures related to monitoring and evaluation, financial audits, training, and communication.

Part 6: Support to National Statistical Capacity Building

Carrying out of a program to strengthen the Recipient’s national statistics capacity, including: (i) provision of advisory services to relevant GBoS staff; (ii) scholarships for two GBoS staff to pursue statistics training abroad; (iii) carrying out of a survey on data dissemination; and (iv) provision of equipment and software to GBoS.

Part 7: Support for the Preparation of an Energy National Study

Carrying out of a national energy strategy study and an assessment of NAWEC’s financial management system and related action plan.
SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements

1. The Recipient shall maintain throughout Project implementation, a Project steering committee (the "Steering Committee"), a Project implementing committee (the "Project Implementing Committee") and a Project coordination unit within MoFEOA (the "PCU"), with responsibilities and procedures set forth below and with composition, functions and resources satisfactory to the Association:

(a) Steering Committee

(i) The Steering Committee shall be headed by the Permanent Secretary of the Recipient's MoFEO and composed of, inter alia, representatives of the Gambia Revenue Authority, the National Audit office, and key sector ministries.

(ii) The Steering Committee shall be responsible for:

(A) Reviewing the periodic assessments of work plans and budgets carried out by the PCU and ensuring their consistency with the Program;

(E) Provide overall strategic orientation in the execution of the Project; and

(C) Taking measures to facilitate resolution of problems or conflicts that may arise during the course of the Project.

(b) Project Implementing Committee

(i) The Project Implementing Committee shall be headed by the Director of DNT and composed of, inter alia, representatives of DNT, the PCU, the MoFEO, the Ministry of the Recipient in charge of planning, and the Project coordinator. The Project Implementing Committee shall meet at least monthly.

(ii) The Project Implementing Committee shall be responsible for:
(A) Reviewing the periodic assessments of work plans and budgets carried out by the PCU and ensuring their consistency with the Project’s development objectives;

(B) Overseeing the execution of the Project and provide strategic orientation;

(C) Taking measures to facilitate resolution of problems or conflicts that may arise during the course of the Project;

(D) Facilitating the coordination of the Project’s activities among the entities represented in the Steering Committee, and making recommendations in view of the removal of any impediment to the achievement of the Project’s objectives;

(E) Providing comments on reports and reviews prepared by PCU for the benefit of the Association; and

(F) Approving the work plans, updated Procurement Plans and related budgets submitted by the PCU.

(c) PCU

(i) The PCU shall be in charge of coordination of Project implementation.

(ii) The PCU shall consist of the following key staff with terms of reference, qualifications and experience satisfactory to the Association: a Project coordinator; a procurement specialist; a monitoring and evaluation specialist, an administration and financial manager.

(iii) To this end, the Recipient shall, throughout Project implementation, maintain the PCU with responsibilities set forth below and with composition, functions and resources satisfactory to the Association:

(A) Overseeing the day-to-day execution of the Project;

(B) Identifying necessary Project adjustments based on monitoring and evaluation results;

(C) Preparing updated Procurement Plan and related budgets to be submitted to the Project Implementation Committee and the Association for approval;
(D) Carrying out Project financial management and procurement activities; and

(E) Monitoring and evaluating the Project and preparing Project progress reports and monitoring and evaluation reports.

B. Anti-Corruption

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

C. Manuals

1. The Recipient shall not amend, abrogate, repeal, suspend, waive, or otherwise fail to enforce, or permit to be amended, abrogated, repealed, suspended or waived, the Project Implementation Manual or the Financial Management Procedures Manual, or any provision thereof without the prior written approval of the Association. In case of inconsistency between this Agreement, on the one hand, and the Project Implementation Manual or the Financial Management Procedure Manual, on the other hand, the terms of this Agreement shall prevail.

Section II. Project Monitoring, Reporting and Evaluation

A. Project Reports

1. The Recipient shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 4.08 of the General Conditions and on the basis of indicators acceptable to the Association. Each Project Report shall cover the period of three months, and shall be furnished to the Association not later than thirty (30) after the end of the period covered by such report.

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

B. Financial Management, Financial Reports and Audits

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

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

3. The Recipient shall have its Financial Statements audited in accordance with the provisions of Section 4.49 (b) of the General Conditions. Each audit of the Financial Statements shall cover the period of one fiscal year of the Recipient. The audited Financial Statements for each such period shall be furnished to the Association not later than six months after the end of such period.

Section III. Procurement

A. General

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

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

3. Definitions. The capitalized terms used below in this Section to describe particular procurement methods or methods of review by the Association of particular contracts, refer to the corresponding method described in the Procurement Guidelines, or Consultant Guidelines, as the case may be.

B. Particular Methods of Procurement of Goods and Non-consulting Services

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

2. Other Methods of Procurement of Goods and Non-consulting Services. The following table specifies the methods of procurement, other than International Competitive Bidding, which may be used for goods and non-consulting services. The Procurement Plan shall specify the circumstances under which such methods may be used:

<table>
<thead>
<tr>
<th>Procurement Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) National Competitive Bidding</td>
</tr>
<tr>
<td>(b) Limited International Bidding</td>
</tr>
<tr>
<td>(c) Shopping</td>
</tr>
<tr>
<td>(d) Direct Contracting</td>
</tr>
</tbody>
</table>
3. The procurement procedure to be followed for National Competitive Bidding shall be the open tendering set forth in the *Gambia Procurement Act 2001* provided, however, that such procedure shall be subject to the provisions of Section 3.3 and Paragraph 3.4 of the “Guidelines for Procurement of Goods, Works, and Non-Consulting Services under IBRD Loans and IDA Credits & Grants by World Bank Borrowers” (January 2011) (the “Procurement Guidelines”) and the following additional provisions:

(i) Prospective bidders will be provided four weeks, from the date of publication of the invitation to bid or the date of availability of the bidding documents, whichever is later, for the preparation and submission of bid;

(ii) Bidding documents acceptable to the Association shall be used, and shall be prepared so as to ensure economy, economy, efficiency, transparency, and broad consistency with the provisions of Section 1 of the Procurement Guidelines;

(iii) Invitation for bid will be advertised in a national newspaper of wide circulation, or in the official gazette provided that it is of wide circulation, or on widely used website or electronic portal with free national and international access;

(iv) Bids shall submitted in a single envelope;

(v) Bid evaluation criteria, bidder’s qualifications criteria, and the contract award criteria shall be clearly specified in the bidding documents;

(vi) No margin of preference shall be granted to domestic bidders;

(vii) Eligible bidders, including foreign bidders, shall not be excluded from the competition;

(viii) The procedures will include the publication of the results of evaluation and of the award of the contract;

(ix) The bidding document and contract as deemed acceptable by the Association shall include provisions stating the Bank’s policy to sanction firms or individuals found to have engaged in fraud and corruption as defined in the Procurement Guidelines; and

(x) In accordance with the Procurement Guidelines, each bidding document and contract financed out of the proceeds of the Financing shall provide that bidders, suppliers and contractors, and their subcontractors, agents, personnel, consultants, service providers, or suppliers, shall permit the
Association to inspect all accounts, records, and other documents relating
to the submission of bids and contract performance, and to have them
audited by auditors appointed by the Association. Acts intended to
materially impede the exercise of the Association’s inspection and audit
rights provided for in the Procurement Guidelines constitute an
obstructive practice as defined in the Guidelines.

C. **Particular Methods of Procurement of Consultants’ Services**

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

2. **Other Methods of Procurement of Consultants’ Services.** The following table specifies methods of procurement, other than Quality and Cost-based Selection, which may be used for consultants’ services. The Procurement Plan shall specify the circumstances under which such methods may be used.

<table>
<thead>
<tr>
<th>Procurement Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Least-Cost Selection</td>
</tr>
<tr>
<td>(b) Selection Based on Consultant’s Qualifications</td>
</tr>
<tr>
<td>(c) Single Source Selection</td>
</tr>
<tr>
<td>(d) Individual Consultants</td>
</tr>
</tbody>
</table>

3. **Provisions Applicable to Procurement of Goods and Consultants’ Services initiated prior to the date of this Agreement.** Notwithstanding the terms and conditions of this Section III (Procurement) of this Schedule 2 to this Agreement: (i) to the extent the Initiation of Procurement Process in respect of goods and services to be financed out of the proceeds of the Financing occurred prior to the date of this Agreement; and (ii) there are no proceeds remaining under the Original Financing to finance such goods and services; then, on an exceptional basis only and subject to the Association’s prior no-objection, Section III of this Schedule shall not apply to the procurement of such goods and services; provided, however, that the provisions of Section III (Procurement) of Schedule 2 to the Original Financing Agreement, as they read at the time of such Initiation of Procurement Process, shall apply to the procurement of such goods and services.

D. **Review by the Association of Procurement Decisions**

The Procurement Plan shall set forth those contracts which shall be subject to the Association’s Prior Review. All other contracts shall be subject to Post Review by the Association.
Section IV. Withdrawal of the Proceeds of the Financing

A. General

1. The Recipient may withdraw the proceeds of the Financing in accordance with the provisions of Article II of the General Conditions, this Section, and such additional instructions as the Association shall specify by notice to the Recipient (including the “World Bank Disbursement Guidelines for Projects” dated May 2006, as revised from time to time by the Association and as made applicable to this Agreement pursuant to such instructions), to finance Eligible Expenditures as set forth in the table in paragraph 2 below.

2. The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Financing (“Category”), the allocations of the amounts of the Financing to each Category, and the percentage of expenditures to be financed for Eligible Expenditures in each Category:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount of the Financing Allocated (expressed in SDR)</th>
<th>Percentage of Expenditures to be Financed (inclusive Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, Consultants’ Services (including audits) and non-consulting services, Training and Operating Costs for Pans 1, 7, 1.8, 1.9, 1.10, 5, 5 and 7 of the Project</td>
<td>3,400,000</td>
<td>100%</td>
</tr>
<tr>
<td>TOTAL AMOUNT</td>
<td>3,400,000</td>
<td></td>
</tr>
</tbody>
</table>

B. Withdrawal Conditions; Withdrawal Period

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

2. The Closing Date is December 31, 2018.
Section V. Other Undertakings

1. The Recipient shall by not later than six (6) months after the Effective Date recruit in accordance with the provisions of Section III of this Schedule, the external auditors referred to Section II.B.3 of Schedule 2 of this Agreement.

2. The Recipient shall by not later than three (3) months from the Effective Date complete the migration of IFMIS to the new web-based platform (Epicore 9.0.5).

3. The Recipient shall not amend, extend, abrogate, repeal, suspend, waive, (including issuing any change order thereto) or otherwise fail to enforce, or permit to be amended, abrogated, repealed, suspended or waived, the IFMIS Phase III Contract, or any provision thereof without the prior written approval of the Association.

Section VI. Amendments to the Original Financing Agreement

A. The Original Financing Agreement is amended as follows:

1. Schedule I to the Agreement is deleted in its entirety and replaced by Schedule I to this Agreement.

2. Section II.A.2 of Schedule 2 is deleted in its entirety and replaced by the following:

“For purposes of Section 1.08 (c) of the General Conditions, the report on the execution of the Project and related plan required pursuant to that Section shall be furnished to the Association not later than six months after the Closing Date of the Additional Financing Agreement.”

3. A new section 3 is added to Section 3.B of Schedule 2 of the Original Financing Agreement as follows:

3. The procurement procedure to be followed for National Competitive Bidding shall be the open tendering set forth in the Gambia Procurement Act 2001 provided, however, that such procedure shall be subject to the provisions of Section I and Paragraphs 3.3 and 3.4 of the “Guidelines for Procurement of Goods, Works, and Non-Consulting Services under IBRD Loans and IDA Credits & Grants by World Bank Borrowers” (January 2011) (the “Procurement Guidelines”) and the following additional provisions:

(xii) Prospective bidders will be provided four weeks, from the date of publication of the invitation to bid or the date of availability of the bidding documents, whichever is later, for the preparation and submission of bids;
(xii) Bidding documents acceptable to the Association shall be used, and shall be prepared so as to ensure economy, economy, efficiency, transparency, and broad consistency with the provisions of Section I of the Procurement Guidelines;

(xiii) Invitation for bid will be advertised in a national newspaper of wide circulation, or in the official gazette provided that it is of wide circulation, or on widely used website or electronic portal with free national and international access;

(xiv) Bids shall be submitted in a single envelope;

(xv) Bid evaluation criteria, bidder’s qualifications criteria, and the contract award criteria shall be clearly specified in the bidding documents;

(xvi) No margin of preference shall be granted to domestic bidders;

(xvii) Eligible bidders, including foreign bidders, shall not be excluded from the competition;

(xviii) The procedures will include the publication of the results of evaluation and of the award of the contract;

(xix) The bidding document and contract as deemed acceptable by the Association shall include provisions stating the Bank’s policy to sanction firms or individuals, found to have engaged in fraud and corruption as defined in the Procurement Guidelines; and

(xx) In accordance with the Procurement Guidelines, each bidding document and contract financed out of the proceeds of the Financing shall provide that bidders, suppliers and contractors, and their subcontractors, agents, personnel, consultants, service providers, or suppliers, shall permit the Association to inspect all accounts, records, and other documents relating to the submission of bids and contract performance, and to have them audited by auditors appointed by the Association. Acts intended to materially impede the exercise of the Association’s inspection and audit rights provided for in the Procurement Guidelines constitute an obstructive practice as defined in the Guidelines.”
3. A new paragraph (E) is added to Section 3 of Schedule 2 of the Original Financing Agreement as follows:

"(E) Provisions applicable to Procurement of Goods and Consultants’ Services initiated prior to the date of this Amendment. Notwithstanding the applicability of the terms and conditions of this Section III (Procurement) of this Schedule 2 to this Agreement as of the date of this amendment, to the extent the Initiation of Procurement Process in respect of goods and service to be financed out of the proceeds of the Financing occurred prior to the date of this amendment then, on an exceptional basis only and subject to the Association’s prior no-objection, the Recipient may, for the procurement of such goods and services, apply the Guidelines: Selection and Employment of Consultants by World Bank Borrowers” published by the Bank in May 2004 and revised in October 2006 and the Guidelines: Procurement under IBRD Loans and IDA Credits” published by the Bank in May 2004 and revised in October, 2006.

4. The following definitions in the Appendix to the Original Financing Agreement are included or replaced in their entirety by the definitions here below, with prospective effect from the date of this Agreement:


"23. “Additional Financing Agreement” means the financing agreement for a Integrated Financial Management Information System Project between the Recipient and the Association (Grant No. H880).

"24. Initiation of Procurement Process” means, in connection with the procurement of a good, work or service, the date on which the invitation to bid or the quote requested for such good or work or the request for proposals for such service is issued.”
APPENDIX

Section I. Definitions


2. “Category” means a category set forth in the table in Section IV of Schedule 2 to this Agreement.


4. “DNT” means the Director of National Treasury of the Recipient.


6. “Financial Management Procedures Manual” means the manual referred to in Section I.C.1 (b) of Schedule 2 to this Agreement, as the same may be amended from time to time with the prior approval of the Association, and such term includes any schedules to the Financial Management Procedures Manual.

7. “Gambia Revenue Authority” means the tax authority of the Recipient.


11. “IFMIS Phase III Contract” means: (i) the contract signed between Soft Tech Consultants Ltd and the Recipient dated January 2, 2013; and (ii) the new contract to be signed by the Recipient and a contractor to expand and implement the IFMIS system under the Project and in accordance to this Agreement.

12. “IT” means information technology.


5. "NAWEC" the National Water and Electricity Company a public water and electricity utility of the Recipient established and operating under the laws of the Recipient.


17. "Original Financing Agreement" means the financing agreement for the Integrated Financial Management Information System Project between the Recipient and the Association, dated July 8, 2010, as amended to the date of this Agreement (Grant No H580-GM).

18. "Original Project" means the Project described in the Original Financing Agreement.

19. "Operating Costs" means the incremental operating expenses, based on annual budgets approved by the Association, incurred by the PCU, on account of office supplies, fuel and maintenance of vehicles, maintenance of equipment, telephone and other communications charges, office rent and insurance for vehicles, motorcycles and office furniture, bank and services fees, travel and supervision, but excluding salaries of the Recipient's civil service.

20. "PCU" means the project coordination unit for the Project referenced in Section I.A.1 of Schedule 2 of this Agreement, established by the Recipient by Administrative Letter No. ISPEFG/07/Part/2008 dated September 29, 2009.


22. "Procurement Plan" means the Recipient's procurement plan for the Project, dated August 5, 2013 and referred to in paragraph 1.18 of the Procurement Guidelines and paragraph 1.25 of the Consultant Guidelines, as the same shall be updated from time to time in accordance with the provisions of said paragraphs.

23. "Project Implementing Committee" means the committee for the Project referenced in Section I.A.1 of Schedule 2 of this Agreement, established pursuant to the Administrative Letter No. ISPEFG/07/Part/2008 dated September 29, 2009.

24. "Project Implementation Manual" means the manual referred to in Section I.C.1 (a) of Schedule 2 to this Agreement, as the same may be amended from time to time with the prior approval of the Association, and such term includes any schedules to the Project Implementation Manual.
25. "Steering Committee" or "SC" means the steering committee for the Program referenced in Section I.A.1 of Schedule 2 of this Agreement, pursuant to the Administrative Letter No. ISPEFG/07/Part/2008 dated September 29, 2009.

26. "Training" means the training of persons under the Project, including seminars, classroom training, workshops, study tours, and on the job training, and covers the following costs associated with such activity: travel and subsistence costs for training participants, costs associated with securing the services of trainers, rental of training facilities, preparation and reproduction of training materials, and other costs directly related to training preparation and implementation.