Financing Agreement

(Emergency Youth Employment and Skills Development Project)

between

REPUBLIC OF CÔTE D'IVOIRE

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

Dated October 3, 2011
FINANCING AGREEMENT

AGREEMENT dated October 3, 2011, entered into between REPUBLIC OF CÔTE D’IVOIRE (“Recipient”) and INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”). 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 thirty-one million three hundred thousand Special Drawing Rights (SDR 31,300,000) (“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 June 1 and December 1 in each year.

2.05. The Payment Currency is Euro.
ARTICLE III — PROJECT

3.01. The Recipient declares its commitment to the objective of the Project. To this end, the Recipient shall carry out the Project 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 Additional Conditions of Effectiveness consist of the following:

(a) the Recipient has established the Technical Steering Committee in accordance with the provisions of Section I.A.1 of Schedule 2 to this Agreement; and

(b) the Recipient has established the PIU and recruited and assigned to the PIU the following staff, all in accordance with Section I.A.2 of Schedule 2 to this Agreement: (i) a Project coordinator; (ii) a financial management specialist; and (iii) two procurement specialists.

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

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

ARTICLE V — REPRESENTATIVE; ADDRESSES

5.01. The Recipient’s Representative is its minister at the time responsible for finance.

5.02. The Recipient’s Address is:

Ministry of Economy and Finance
P. O. Box V-163
Abidjan
Côte d’Ivoire
5.03. The Association’s Address is:

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

AGREED at Abidjan, Republic of Côte d’Ivoire, as of the day and year first above written.

REPUBLIC OF CÔTE D’IVOIRE

By /s/ Charles Koffi Diby
Authorized Representative

INTERNATIONAL DEVELOPMENT ASSOCIATION

By /s/ Madani M. Tall
Authorized Representative
SCHEDULE 1

Project Description

The objective of the Project is to improve access to temporary employment and skills development opportunities for young men and women in the Recipient’s territory.

The Project consists of the following parts:

Part A: Temporary Employment Opportunities for Youth

Providing unemployed young men and women between the ages of eighteen (18) and thirty (30) years, who are not enrolled in any form of education, whether formal or informal, with temporary income and job opportunities, while improving communities’ social and economic infrastructure by:

1. carrying out a labor-intensive public works (LIPW) program to employ unskilled and low skilled youth in urban, peri-urban and rural areas, to rehabilitate and maintain economic and social infrastructure and provide social services in selected sectors;

2. implementing, through the LIPW program a savings program for the payments made to LIPW participants for their services performed under Part A.1 of this Part, so as to enhance their future employability and labor market insertion; and

3. providing small tools and equipment necessary for the LIPW program, such as wheel barrows and safety vests.

Part B: Skills Development and Employment Support for Youth

Implementing, in close cooperation with the private sector, a program to improve youth employability by providing targeted unskilled and skilled youth with a first work experience and labor market-relevant skills training, such program to include the provision of: (i) apprenticeships in the formal and informal sectors; (ii) internships for highly skilled youth in the formal sector; (iii) professional training of short duration in key economic growth sectors and labor market-relevant professions; (iv) entrepreneurship training for skilled youth; and (v) basic life skills and entrepreneurship training for LIPW participants.

Part C: Strengthening Institutional Capacity

Reinforcing the capacity of selected institutions involved in Project implementation to engage in policy dialogue on youth skills and employment, and improving the knowledge base on employment and youth by:
1. carrying out studies and training activities designed to enhance the capacity of participating public and private sector organizations to engage in policy dialogue and to develop, plan, execute and evaluate job creation and skills development programs;

2. carrying out studies to identify, evaluate and recommend appropriate policies to develop youth skills and employment and re-establishment and operation of institutional structures responsible for employment policy;

3. communication campaigns to increase awareness of the Project amongst youth and other key stakeholders;

4. rehabilitation of PIU facilities; and

5. Project coordination and management.
SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements

1. Technical Steering Committee

In order to ensure the proper oversight of the Project and coordination among the Recipient’s ministries and agencies responsible for the Project, the Recipient shall establish and thereafter maintain throughout the period of Project implementation, with membership, functions and resources satisfactory to the Association, a technical steering committee chaired by a representative of the Ministry of State of Labor, Social Affairs and Solidarity, and comprised of representatives of the ministries, districts, municipalities and public and private sector stakeholders involved in the Project, to be responsible for providing overall guidance on and oversight of the Project, and ensuring the coordination of the Project.

2. Project Implementation Unit

(a) The Recipient shall establish and thereafter, throughout the period of implementation of the Project, maintain within the Ministry of State of Labor, Social Affairs and Solidarity, a unit with terms of reference and resources acceptable to the Association, supported by qualified and experienced staff in adequate numbers, to be responsible for: (i) managing all Project activities; (ii) maintaining Project accounts and producing financial reports; and (iii) monitoring, evaluating and reporting on Project implementation and impacts.

(b) Without limitation upon the foregoing, the Recipient shall recruit, in accordance with the provisions of Section III of this Schedule 2, and assign to the PIU, and thereafter ensure that the PIU is at all times staffed with, the following staff, whose qualifications, experience and terms of reference shall be satisfactory to the Association: (i) a Project coordinator; (ii) two procurement specialists; (iii) a financial management specialist; (iv) a monitoring and evaluation specialist; (v) an internal auditor; and (vi) additional administrative support as needed.

(c) The staff referred to above in: (i) subparagraph (b) (v) of this Section I.A.2 shall assume his or her duties not later than three (3) months after the Effective Date; and (ii) subparagraphs (b) (iv) and (vi) of this Section
I.A.2 shall assume their duties in the PIU not later than six (6) months after the Effective Date.

3. **Delegated Contract Managers for Part A of the Project**

(a) Prior to the commencement of any activities under Part A of the Project in a given sector, the Recipient shall engage, in accordance with the provisions of Section III of this Schedule, an entity whose qualifications, experience and terms and conditions of employment shall be satisfactory to the Association (“Delegated Contract Manager”) to be responsible for carrying out, on behalf of the Recipient, such activities in such sector, including procurement of goods, works and services and financial management for said activities. Without limitation upon the foregoing, the contract with each Delegated Contract Manager (“Delegated Management Contract”) shall contain terms satisfactory to the Association, whereby the Delegated Contract Manager shall be required to carry out its activities in a manner fully consistent with the provisions of this Schedule.

(b) The Recipient shall exercise its rights under each Delegated Management Contract in such manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Project. Except as the Association shall otherwise agree in writing, the Recipient shall not assign, amend, abrogate or waive a Delegated Management Contract or any of its provisions.

4. **Service Providers for Part B of the Project**

(a) Prior to the commencement of any activities under each of Parts B(i) through B (v) of the Project, the Recipient shall engage, in accordance with Section III of this Schedule, a service provider, whose qualifications and experience and terms and conditions of employment shall be satisfactory to the Association to be responsible for carrying out one of said Parts. Without limitation upon the foregoing, the contract with each such service provider (“Service Provider Contract”) shall contain terms satisfactory to the Association, pursuant to which said provider shall be required to carry out its Part of the Project in a manner fully consistent with the provisions of this Schedule.

(b) The Recipient shall exercise its rights under each Service Provider Contract in such manner as to protect the interests of the Recipient and the Association and to accomplish the purposes of the Project. Except as the Association shall otherwise agree in writing, the Recipient shall not assign, amend, abrogate or waive any such service provider contract or any of its provisions.
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. Financial and Administrative Procedure Manual. The Recipient shall, not later than one (1) month after the Effective Date:
   
   (a) prepare under terms of reference acceptable to the Association, and furnish to the Association for its review, a financial and administrative procedure manual for the Project;
   
   (b) afford the Association a reasonable opportunity to exchange views with the Recipient on said manual; and
   
   (c) adopt such financial and administrative manual as shall have been approved by the Association (“Financial and Administrative Procedure Manual”).

2. Project Implementation Manual. The Recipient shall, not later than three (3) months after the Effective Date:
   
   (a) prepare under terms of reference acceptable to the Association, and furnish to the Association for its review, a Project implementation manual;
   
   (b) afford the Association a reasonable opportunity to exchange views with the Recipient on said manual; and
   
   (c) adopt such Project implementation manual as shall have been approved by the Association (“Project Implementation Manual”).

3. The Recipient:
   
   (a) shall carry out the Project, in accordance with the Project Implementation Manual and the Financial and Administrative Procedure Manual; and
   
   (b) except as the Association shall otherwise agree in writing, not amend, abrogate, or waive, or permit to be amended, abrogated, or waived, the aforementioned, or any provision thereof. In the event of any inconsistency between this Agreement, on the one hand, and the Project Implementation Manual or Financial and Administrative Manual, on the other hand, the provisions of this Agreement shall prevail.
D. Safeguards.

1. The Recipient shall, not later than six (6) months after the Effective Date:

   (a) prepare, in accordance with the ESSAF:

      (i) an environmental and social management framework, setting out
          the policies and procedures for site-specific assessments of the
          potential environmental and social impacts of the Project in its
          area of influence, and measures to reduce, mitigate or offset
          adverse environmental impacts and enhance positive impacts of
          the Project, such policies and procedures to include appropriate
          disclosure of, and public consultation regarding, such
          assessments and institutional arrangements for the
          implementation, monitoring and supervision of the activities
          carried out pursuant to said frameworks; and

      (ii) a resettlement policy framework: (A) setting out the policies and
           procedures for the preparation, should the avoidance of
           involuntary resettlement of persons under the Project be
           infeasible, of site-specific resettlement action plans:
           (1) conceived and executed as sustainable development
           programs; (2) providing mechanisms and sufficient resources to
           enable Affected Persons to share in the Project’s benefits, to be
           meaningfully consulted, and given opportunities to participate in
           planning and implementing such programs, and assistance in
           their efforts to improve their livelihoods and standards of living,
           or at least to restore them, in real terms, to pre-displacement
           levels or levels prevailing prior to the beginning of
           implementation of the Project ( whichever is higher); and
           (B) describing the institutional arrangements for the
           implementation, monitoring and supervision of said resettlement
           action plans; and

   (b) furnish to the Association the frameworks mentioned in paragraph (a)
       above, afford it a reasonable opportunity to exchange views with the
       Recipient on such frameworks; and thereafter publicly disclose and adopt
       such environmental and social management framework (“ESMF”) and
       resettlement policy framework (“RPF”) as shall have been approved by
       the Association.

2. The Recipient shall ensure that the Project is implemented in accordance with the
   provisions of the ESSAF, ESMF and RPF. To this end, the Recipient shall
   ensure that if any activities included in an Agreed Annual Work Plan would,
   pursuant to the ESMF or RPF, require the preparation of a Safeguard Instrument,
such Safeguard Instrument shall be prepared and approved the Association prior to the commencement of said activities. No such activities shall be undertaken under the Project unless the appropriate Safeguard Instrument for such activities has been prepared and is being complied with.

E. Agreed Annual Work Plans

1. Agreed Annual Work Plans

(a) The Recipient shall:

(i) through the PIU, prepare under terms of reference acceptable to the Association, and furnish to the Association, not later than September 30 of each year during the period of Project implementation, for the Association’s review and approval, an annual work plan of activities (including proposed and training and workshops) proposed for inclusion in the Project during the following calendar year, together with: (A) a budget and financing plan for such activities and a timetable for their implementation; and (B) all Safeguard Instruments for such activities required pursuant to Section I.D.2 of this Schedule; and

(ii) thereafter, carry out the Project with due diligence during such following calendar year in accordance with such annual work plan as shall have been approved by the Association (“Agreed Annual Work Plan”) and with any such required Safeguard Instrument.

(b) Only activities included in an Agreed Annual Work Plan shall be eligible for inclusion in the Project.

2. Training and Workshops

The Recipient shall ensure that in preparing any training or workshops proposed for inclusion in the Project under an Agreed Annual Work Plan it shall identify in the work plan: (a) the objective and content of the training or workshop envisaged; (b) the selection method of institutions or individuals conducting such training or workshop; (c) the expected duration and an estimate of the cost of said training or workshops; and (d) the personnel selected to attend the training or the workshop.

Section II. Project Monitoring, Reporting and Evaluation

A. Project Reports

The Recipient shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 4.08 of the General Conditions and on the basis of the indicators acceptable to the Association set
forth in the Project Implementation Manual. Each Project Report shall cover the period of one calendar semester, and shall be furnished to the Association not later than forty-five (45) days after the end of the period covered by such report.

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. Without limitation on the provisions of Part A of this Section, the Recipient shall prepare and furnish to the Association not later than forty-five (45) days after the end of each calendar quarter, interim unaudited financial reports for the Project covering the quarter, in form and substance satisfactory to the Association.

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

4. In order to ensure the proper maintenance of the financial management system referred to in paragraph 1 of this Section II.B and the timely carrying out of the audits referred to in paragraph 3 of said Section, the Recipient shall: (a) not later than one (1) month after the Effective Date, procure and install accounting software; and (b) not later than four (4) months after the Effective Date, engage an external auditor; all under terms of reference and in accordance with the provisions of Section III of this Schedule.

Section III. Procurement

A. General

1. Goods, Works and Non-consulting Services. All goods, works and non-consulting services required for the Project and to be financed out of the proceeds of the 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 Sections II and III of the Procurement Guidelines, or Sections II, III, IV and V of the Consultant Guidelines, as the case may be.

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

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

2. Other Methods of Procurement of Goods, Works and Non-consulting Services. The following table specifies the methods of procurement, other than International Competitive Bidding, which may be used for goods, works and non-consulting services. The Procurement Plan shall specify the circumstances under which such methods may be used: (a) National Competitive Bidding (subject to paragraph 3 of this Part B); (b) Shopping; (c) procurement under Framework Agreements in accordance with procedures which shall have been found acceptable to the Association prior to their use; (d) Direct Contracting; (e) Force Account; (f) Procurement from an agency of the United Nations which shall have been approved by the Association prior to the use of such method; (g) Well-established Private Sector Procurement Methods or Commercial Practices which shall have been found acceptable to the Association prior to their use; (h) Procurement under Public Private Partnership Arrangements in accordance with procedures which shall have been found acceptable to the Association prior to their use; and (i) Community Participation procedures which shall have been found acceptable to the Association prior to their use.

3. Special Provisions for National Competitive Bidding Neither the use of point systems during the bidding process nor the the delay in the date of opening bids when less than three bids are submitted, shall be applied under National Competitive Bidding.

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: (a) Quality-based Selection; (b) Least Cost Selection; (c) Selection based on Consultants’
Qualifications: (d) Single-source Selection of consulting firms; (e) Procedures set forth in paragraphs 5.2 and 5.3 of the Consultant Guidelines for the Selection of Individual Consultants; and (f) Single-source procedures for the Selection of Individual Consultants.

D. Review by the Association of Procurement Decisions

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

Section IV. Withdrawal of the Proceeds of the 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 Credit 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 Credit Allocated (expressed in SDR)</th>
<th>Percentage of Expenditures to be Financed inclusive of Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, works, non-consulting services, and consultants’ services under Part A of the Project</td>
<td>11,300,000</td>
<td>100%</td>
</tr>
<tr>
<td>(2) Goods, non-consulting services, consultants’ services and Training under Part B of the Project</td>
<td>13,800,000</td>
<td>100%</td>
</tr>
<tr>
<td>(3) Goods, works, non-consulting services, Training, Operating Costs and consultants’ services under Part C of the Project</td>
<td>3,100,000</td>
<td>100%</td>
</tr>
<tr>
<td>(4). Unallocated</td>
<td>3,100,000</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL AMOUNT</strong></td>
<td><strong>31,300,000</strong></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, except that withdrawals up to an aggregate amount not to exceed $600,000 equivalent may be made for payments made prior to this date but on or after September 1, 2011, for Eligible Expenditures.

2. The Closing Date is June 30, 2015.
APPENDIX

Section I. Definitions

1. “Agreed Annual Work Plan” means the annual work plan of activities under the Project, prepared by the Recipient and approved by the Association in accordance with the provisions of Section I.E of Schedule 2 to this Agreement.

2. “Affected Persons” means persons who, on account of the execution of the Project or any Part thereof: (A) have experienced or would experience direct economic and social impacts caused by the involuntary taking of land, resulting in: (i) relocation or loss of shelter; (ii) loss of assets or access to assets; or (iii) loss of income sources or means of livelihood, whether or not such persons must move to another location; or (B) have or would have their right, title, or interest in any house, land (including premises, agricultural and grazing land) or any other fixed or movable asset acquired or possessed, or otherwise adversely affected temporarily or permanently.


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


6. “Delegated Contract Manager” means a manager engaged by the Recipient pursuant to in Section I.A.3 of Schedule 2 to this Agreement.

7. “Delegated Management Contract” means each contract between the Recipient and a Delegated Contract Manager, pursuant to Section I.A.3 of Schedule 2 to this Agreement, as such contract may be amended from time to time with written agreement of the Association, and such term includes all schedules to the Delegated Management Contract.

8. “Environmental and Social Management Framework” or “ESMF” means the Recipient’s framework to be developed, disclosed and adopted in accordance with the provisions of Section I.D of Schedule 2 to this Agreement.

10. “Financial and Administrative Procedure Manual” means the manual, approved by the Association, to be adopted and applied by the Recipient in accordance with the provisions of Section I.C of Schedule 2 to this Agreement, outlining administrative, financial management, and accounting arrangements, as the same may be amended from time to time with the prior approval of the Association, and such term includes any annexes to the Financial and Administrative Procedure Manual.


12. “Labor Intensive Public Works” and “LIPW” each means the public works program to be implemented under Part A of the Project.

13. “Ministry of State of Labor, Social Affairs and Solidarity” and “ME-MEASS” each means the “Ministère d’Etat, Ministère de l’emploi, des affaires sociales et de la solidarité”, the Recipient’s ministry responsible for labor, social affairs and solidarity, and any successor thereto.

14. “Operating Costs” means the reasonable cost of the following expenditures required for the Project: office supplies, vehicle, office equipment and office operation and maintenance, communication and insurance costs, banking charges, rental expenses, utilities, transport, accommodation and per diem for Project supervision carried out by Project staff, and salaries of Project contractual staff (but excluding the salaries of officials of the Recipient’s civil service).


16. “Procurement Plan” means the Recipient’s procurement plan for the Project, dated August 26, 2011 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.

17. “Project Implementing Unit” and “PIU” means the unit to be established in accordance with the provisions of Section I.A.2 of Schedule 2 to this Agreement.

18. “Project Implementation Manual” means the manual to be adopted by the Recipient, outlining implementation, organizational and procurement
arrangements, as shall have been agreed with the Association for purposes of Project implementation and shall be applied by the Recipient in accordance with the provisions of Section I.C 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 or annexes to the Project Implementation Manual which includes the Administrative and Financial Manual.

19. “Resettlement Policy Framework” or “RPF” means the Recipient's resettlement policy framework to be prepared, disclosed and adopted pursuant to Section I.D of Schedule 2 to this Agreement.

20. “Safeguard Instrument” means a site-specific environmental and social impact assessment, environmental management plan, or resettlement action plan prepared in accordance with the ESMF and/or RPF (as the case may be) and with the provisions of Section I.F.2 of Schedule 2 to this Agreement and approved by the Association.

21. “Service Provider” means each service provider engaged by the Recipient pursuant to Section I.A.4 of Schedule 2 to this Agreement.

22. “Service Provider Contract” means the contract concluded between the Recipient and a Service Provider pursuant to Section I.A.4 of Schedule 2 to this Agreement.

23. “Training” means the reasonable costs associated with training and workshop participation under the Project, consisting of 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 course or workshop preparation and implementation.