Financing Agreement

(Public Sector Governance Project)

between

ISLAMIC REPUBLIC OF MAURITANIA

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

Dated April 13, 2016
FINANCING AGREEMENT

AGREEMENT dated April 13, 2016, entered into between ISLAMIC REPUBLIC OF MAURITANIA ("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 Seven Million Five Hundred Thousand Special Drawing Rights (SDR 7,500,000) ("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 March 15 and September 15 in each year.

2.05. The Payment Currency is United States Dollar.

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 Project Implementation Unit.

(b) The Recipient has adopted the Project Manual.

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

ARTICLE V — REPRESENTATIVE; ADDRESSES

5.01. The Recipient’s Representative is

Ministère de d’Economie et des Finances
BP 238
Nouakchott
Mauritania

Facsimile: 222-45-25-33-35

5.02. The Association’s Address is:

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

Cable: INDEVAS
Telex: 248423 (MCI)
Facsimile: 1-202-477-6391
Washington, D.C.
AGREED at Washington D.C., United States of America, as of the day and year first above written.

ISLAMIC REPUBLIC OF MAURITANIA

By

Authorized Representative
Name: EL Moctar Ould Djay
Title: Minister of Economy and Finance

INTERNATIONAL DEVELOPMENT ASSOCIATION

By

Authorized Representative
Name: Louise J. Cord
Title: Country Director
SCHEDULE 1

Project Description

The objective of the Project is to improve monitoring and transparency of selected government entities and the administration of property and mining taxation.

The Project consists of the following parts:

Part 1. Improved transparency and control in public resource management

1.1 Enhanced transparency and reporting in public resource management to improve the functionality of GFMIS through: (i) technical assistance for an in-depth assessment of current GFMIS and the development of a GFMIS integration plan; (ii) evaluation of security of Ministry of Economy and Finance GFMIS and purchase and installation of equipment and software; (iii) technical assistance for the integration of remaining GFMIS; (iv) technical assistance and training for PIM and M&E modules, as well as purchase of software for the DAD managed by the MEF; (v) training for information technology engineers for maintenance of new systems; (vi) creation of a Ministry of Economy and Finance Portal; and (vii) support to MEF for the development of a transparency and anti-corruption strategy.

1.2 Increased monitoring of SOEs and Autonomous Public Agencies for improved performance and accountability through: (i) the formulation of a national policy for the Parastatal Sector; (ii) production of annual reports on parastatal agencies and SOEs; (iii) review of the Parastatal Sector in collaboration with the Internal Auditor; (iv) Training for DTF and SOE Board Members; and (iv) elaboration of Performance Agreements with Selected SOEs.

1.3 Improved accounting and auditing standards and internal and external oversight: (i) improvement of accounting and auditing standards through reviewing and updating the Recipient’s accounting and auditing system for SMEs, support to the ONEC to adopt International Standards on Auditing, dissemination and promotion of ISA and capacity building of the ONEC members on ISA and IFRS; establishment of Audit Quality Review Schemes; establishment of a Single Registry of Company Accounts; and (ii) strengthening internal and external oversight through diagnostic studies on the internal control systems in the MEF and the Recipient’s ministries of health and education; logistical support and equipment for internal control units in Recipient’s ministry of health and education; Training and capacity building for the internal control units in the MEF and the Recipient’s ministries of health and education, as well as IGE and IGF; and technical assistance for Cour des Comptes.

1.4 Enhancing the Public Procurement System by implementing reforms for the new institutional and legislative framework relating to public procurement through: (i) technical support and capacity building for the design and implementation of a national public
procurement professionalization and certification scheme at the ENAJM and university course module; (ii) technical assistance to provide legal advice for harmonisation of all legal documentation required for public procurement; (iii) technical assistance to provide legal and technical advice to align procurement and budget processes; (iv) technical assistance to support the adaptation of Existing Institutional Frameworks for Public Procurement; (v) piloting of framework contracts for high volume products; (vi) Training and capacity building for Stakeholders; and (vii) design and implementation of Whistleblower Mechanisms.

Part 2. Strengthening the Administration of Property Registration and Taxation and Mining Taxation

2.1 Strengthening tax administration and compliance by supporting ongoing tax reforms aimed at increasing domestic revenue mobilization and widening the tax base through: (i) Training for Tax Directorate personnel related to BEPS; (ii) updating of taxpayer census; (iii) communication material related to tax reform; (iv) Training on tax software; and (v) review of the property taxation and valuation system and processes.

2.2 Development of a national Cadaster through: (i) undertaking a Legal and Institutional Review; (ii) preparation of a draft operational plan, including a property registry pilot; (iii) purchase of new equipment and software; (iv) Training for personnel working on land registration, surveying, and title preparation, as well as community consultations.

2.3 Improved fiscal management in the mining sector through: (i) modeling of the MFR and FARI; (ii) Training on mineral regulation and standard contracts; (iii) preparation of a tax administration manual and procedures; (iv) support for the planning and execution of tax audits; and (v) public outreach campaigns.

2.4 Enhanced management of the Mineral Registry and Geo-Scientific Data through: (i) Mineral Registry redesign, installation of software, procurement of related equipment and training; (ii) dissemination of data from the Geo-Science Database; (iii) Training of MPEM and OMRG staff in geological data analysis and modeling; and (iv) promotion of the mining sector through dissemination of investment information material and organization of investment promotion activities.

Part 3. Project Management

Support to the Recipient for activities related to the management of the Project including: (i) the cost of hiring and maintaining the PIU staff; (ii) equipment and Operating Costs directly linked to the daily management of the Project; (iii) the cost of External Audits of Project Accounts.
SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Institutional Arrangements.

1. Ministry of Economy and Finance

The Recipient shall vest overall responsibility for the implementation of the Project in the Ministry of Economy and Finance (MEF).

2. Project Steering Committee

(a) The Recipient shall, within one month of the Effective Date, establish, and thereafter maintain a steering committee with a mandate, composition and resources acceptable to the Association for the purpose of providing strategic guidance and oversight of the Project (Project Steering Committee).

(b) The Project Steering Committee shall be chaired by the Director General of Investment Project Management in MEF and shall include, *inter alia*, representatives from the MEF, the directorates responsible for customs, tax, budget, mining, SOE oversight unit within the Recipient’s Ministry of Economy and Finance, land and property registry, and heads of internal audit units in the Ministry of Health, the Ministry of Education and the Ministry of Information Technology, ARMP, control commission for public procurement, the *Cour des Comptes*, and civil and society representatives and other such membership as may be proposed by the Recipient and acceptable to the Association.

3. ROSC Steering Committee

(a) The Recipient shall establish and thereafter maintain a steering committee with a mandate, composition and resources acceptable to the Association for the purposes of implementing the ROSC recommendations (ROSC Steering Committee).

(b) The ROSC Steering Committee shall be chaired by the Minister of Finance or his designate and include representatives from the directorate of financial oversight and other such members as shall be nominated by the Minister.
4. **Project Implementation Unit**

(a) The Recipient shall establish a Project implementation unit (PIU) within the MEF and shall maintain said unit during Project implementation with personnel, funding and terms of reference acceptable to the Association.

(b) The PIU shall have overall financial responsibility and shall be responsible for technical coordination and support for implementation of activities under the Project according to the terms outlined in the Project Manual.

(c) The PIU shall report directly to the Minister of Economy and Finance on operational matters and shall also support the Project Steering Committee to ensure effective monitoring and oversight.

(d) The PIU shall at all times comprise: (i) a Project Coordinator; (ii) a Senior Technical Specialist; (iii) an accountant; (iv) a senior procurement specialist; (v) an M&E specialist; (vi) an administrative and finance specialist; (vii) an assistant to the Project Coordinator; (viii) and Support Staff, all with qualifications and experience acceptable to the Association.

**B. Counterpart Funding**

1. The Recipient shall, not later than two (2) months after the Effective Date, open a separate treasury account or an account in a commercial bank acceptable to the Association (Project Account) and shall maintain said account open for a period of not less than eight (8) months after the implementation of the project, for the exclusive purpose of depositing funds provided by the Recipient for the financing of the Project ("Counterpart Funding"), in an amount not to exceed one million three hundred thousand United States Dollars (US$ 1,300,000) equivalent.

2. The Recipient shall, not later than two (2) months after the Effective Date, deposit the sum of three hundred and twenty five thousand United States Dollars (US$ 325,000) equivalent in the Project Account.

3. The Recipient shall thereafter, not later than September 1 in each of the remaining three years of Project implementation, deposit the sum of three hundred and twenty five thousand United States Dollars (US$ 325,000) equivalent in the Project Account.

**C. Project Manual**

1. The Recipient shall ensure that the Project is implemented in accordance with Project Manual, which shall include, *inter alia*, detailed administrative, procurement, financial management, monitoring and evaluation procedures and arrangements for the Project.
2. The Recipient shall afford the Association a reasonable opportunity to review the Project Manual.

3. The Recipient shall not amend, abrogate, waive or permit to be amended, abrogated or waived, the Project Manual, or any provision thereof, without the prior written consent of the Association.

4. In the event of any inconsistency between this Agreement and the Project Manual, the provisions of this Agreement shall prevail.

D. Annual Work Plan and Budget

1. The Recipient shall prepare, in accordance with terms of references acceptable to the Association, and furnish to the Association no later than November 15 of each year throughout the implementation of the Project, a work plan of activities proposed for inclusion in the Project for the next calendar year, together with a budget for such activities and a timetable for their implementation.

2. The Recipient shall: (i) afford the Association a reasonable opportunity to exchange views with the Recipient on such proposed work plan and budget; and, thereafter; and (ii) carry out such work plan during the period covered by said plan, according to such budget, both as shall have been approved by the Association (“Annual Work Plan”).

3. Only such activities as shall have been included in the Annual Work Plan shall be eligible for inclusion in the Project and for financing out of the proceeds of the Financing.

E. Anti-Corruption

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

F. Safeguards

The Recipient shall ensure that all terms of reference for any technical assistance or studies carried out under the Project shall be consistent with and pay due regard to the Association's environmental and social safeguard policies and procedures.

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 indicators acceptable to the Association. Each
Project Report shall cover the period of one calendar semester, and shall be furnished to the Association not later than one month 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 as 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. The Recipient shall, within six (6) months of the Effective Date, install and at all times during Project implementation maintain, a financial management software for the PIU within the MEF.

5. The Recipient shall, within six (6) months of the Effective Date, carry out an in-depth review of the internal audit function of the MEF.

**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 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 and Non-consulting Services

1. International National 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 National Competitive Bidding.

2. Other Methods of Procurement of Goods and Non-consulting Services. The following methods, other than International National Competitive Bidding, may be used for procurement of goods and non-consulting services for those contracts specified in the Procurement Plan: (a) Limited International Bidding; (b) National Competitive Bidding, subject to the following additional provisions below; (c) Shopping; (d) procurement under Framework Agreements in accordance with procedures which have been found acceptable to the Association; (e) Direct Contracting; and (f) Procurement from UNPSO for vehicles’ procurement;

National Competitive Bidding.

The procurement procedure to be followed for National Competitive Bidding ("NCB") shall be the open competitive bidding procedure set forth in the Public Procurement Code 2010-044 of July 22, 2010, of Mauritania (the “Code”); provided, however, that such procedure shall be subject to the provisions of Section I, and Paragraphs 3.3 and 3.4 of the Procurement Guidelines, and the following additional provisions:

(i) Bidding documents acceptable to the Bank shall be used.

(ii) Eligibility to participate in a procurement process and to be awarded a Bank-financed contract shall be as defined under Section I of the Procurement Guidelines; accordingly, no bidder or potential bidder shall be declared ineligible for contracts financed by the Association for reasons other than those provided in Section I of the Procurement Guidelines. Foreign bidders shall be allowed to participate in NCB procedures, and foreign bidders shall not be obligated to partner with local bidders in order to participate in a procurement process.

(iii) Bidding shall not be restricted to pre-registered firms, and foreign bidders shall not be required to be registered with local authorities as a prerequisite for submitting bids.

(iv) No margins of preference of any sort (e.g., on the basis of bidder nationality, origin of goods, services or labor, and/or preferential programs) shall be applied in the bid evaluation.
Joint venture or consortium partners shall be jointly and severally liable for their obligations. Bidders shall be given at least thirty (30) days from the date of publication of the invitation to bid or the date of availability of the bidding documents, whichever is later, to prepare and submit bids. Bids shall be submitted in a single envelope.

An extension of bid validity, if justified by exceptional circumstances, may be requested in writing from all bidders before the original bid validity expiration date, provided that such extension shall cover only the minimum period required to complete the evaluation and award a contract, but not to exceed thirty (30) days. No further extensions shall be requested without the prior written concurrence of the Bank.

All bids (or the sole bid if only one bid is received) shall not be rejected, the procurement process shall not be cancelled, and new bids shall not be solicited without the Bank's prior written concurrence.

Qualification criteria shall be applied on a pass or fail basis.

Bidders shall be given at least twenty-eight (28) days from the receipt of notification of award to submit performance securities.

In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the Bank's policy to sanction firms or individuals found to have engaged in fraud and corruption as set forth in the Procurement Guidelines.

In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the Bank's policy with respect to inspection and audit of accounts, records and other documents relating to the submission of bids and contract performance.

Evaluation committee should include two specialists in the matter at least and should never include any tender committee members.

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 methods, other than Quality and Cost-based Selection, may be used for procurement of consultants' services for those contracts which are specified in the Procurement Plan: (a) Quality-based Selection; (b) Selection under a Fixed
Budget; (c) Least Cost Selection; (d) Selection based on Consultants’ Qualifications; (e) Single-source Selection of consulting firms; (f) Procedures set forth in paragraphs 5.2 and 5.3 of the Consultant Guidelines for the Selection of Individual Consultants; and (j) 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. The Prior review by the Commission Nationale de Control des Marches Publics is not required for the contracts subject to the Association prior review as set in the Procurement Plan approved 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: (a) repay the Preparation Advance in accordance with Section 2.07 of the General Conditions; and (b) finance 100% (inclusive of Taxes) of Eligible Expenditures.

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 of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Goods, non-consulting services, consultants’ services, Operating Costs and Training for the Project</td>
<td>6,000,000</td>
<td>100%</td>
</tr>
<tr>
<td>(2) Goods, non-consulting services,</td>
<td>550,000</td>
<td></td>
</tr>
</tbody>
</table>
B. Withdrawal Period

1. Notwithstanding the provisions of Part A of this Section, no withdrawal shall be made:
   
   (a) for payments made prior to the date of this Agreement.
   
   (b) under Category 2 until the following condition has been met, namely the ROSC Steering Committee has been established.

2. The Closing Date is February 15, 2020.
APPENDIX

Section I. Definitions


2. “Annual Work Plans” means the plan of activities for each calendar year including, the budget and activities for the implementation of the Project.


4. “Audit Quality Review Scheme” means the review by a panel of experts of a sample of certified audit reports prepared by ONEC-certified auditors.

5. “Autonomous Government Agencies” or Etablissement Public à caractère Administratif (EPA) means autonomous organizations performing non-commercial functions on behalf of the Recipient’s government.


7. “Cadaster” means a comprehensive register of property boundaries, uses and ownership maintained by the Recipient’s Ministry of Economy and Finance.


10. “Cour des Comptes” means the Recipient’s supreme audit institution.

11. “DAD” means Development Assistance Database.

12. “DTF” means the Direction de Tutelle Financière, the Directorate of Financial Oversight based in the Recipient’s Ministry of Economy and Finance which is responsible for monitoring the parastatal sector.

13. “ENAJM” means Ecole Nationale d’Administration de Journalisme et de Majistrature which is the Recipient’s school for public administration.
14. “Existing Institutional Frameworks for Public Procurement” means the regulations governing public procurement and the institutions responsible for public procurement.

15. “External Audits of Project Accounts” means a financial audit of project expenditures by an independent auditor.

16. “FARI” means the Excel-based simulation model for fiscal forecasting which simulates mining tax payments.


18. “Geo-Scientific Data” means geological and geophysical data.

19. “Geo-Science Database” means the Système Informatique Géographique Minéral (SIGM) which is a database managed by MPEM to host geological and geophysical data.


22. “IGF” means Inspection General des Finances, the audit function of the Recipient’s Ministry of Economy and Finance.


24. “Internal Auditor” means any of the internal audit bodies of the Recipient’s government, including the Inspection Generale d’Etat, Inspection Generale des Finances, and the internal control directorates in line ministries.


26. “Legal and Institutional Review” means a review of the legal and institutional frameworks and processes comprising: (i) a legal, institutional and policy review; (ii) a review of Cadastral and Land Registration Processes; and (iii) a review of Property Valuation and Taxation.

27. “M&E” means monitoring and evaluation.

28. “MEF” or “Ministry of Economy and Finance” means Ministère de l’Economie et des Finances, the Recipient’s Ministry responsible for the economy and finance.

29. “MPEM” means Ministère du Pétrole, de l’Energie et des Mines the Recipient’s ministry responsible for petroleum, energy and mining.
30. "MFR" means Mineral Fiscal Regime, means collectively the laws and regulations which determine mining tax rates and fees, and tax exemptions.

31. "Mineral Registry" means the database hosted by MPEM containing information on mining permits.

32. "Ministry of Education" means the Recipient’s ministry responsible for education.

33. "Ministry of Health" means the Recipient’s ministry responsible for health.

34. "OMRG" means Office Mauritanien de Recherches Géologiques, the Recipient’s national geological agency.

35. "ONEC" means Ordre Nationale des Experts Comptables, the Recipient’s professional body for expert auditors.

36. "Operating Costs" means costs related to office rental; equipment; travel; operating expenditures; and vehicles.

37. "Parastatal Sector" means the sector covering all categories of State Owned Enterprises and Autonomous Government Agencies.

38. "PIM" means public investment management.


40. "Performance Agreements" means agreement, based on a template in the Project Manual, to be signed by Selected SOEs and the Ministry of Economy and Finance, which shall include agreed annual performance targets and outline both incentives and sanctions that will follow depending on the company’s performance under independent monitoring.

41. "Preparation Advance" means the advance referred to in Section 2.07 of the General Conditions, granted by the Association to the Recipient pursuant to the letter agreement signed on behalf of the Association on January 15, 2015 and on behalf of the Recipient on January 16, 2015.


43. "Procurement Plan" means the Recipient’s procurement plan for the Project, dated January 25, 2016 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.
44. “Project Coordinator” means the person responsible for leading the Project Implementation Team with qualifications and experience acceptable to the Association and either a PFM or mining profile.

45. “Project Implementation Unit” means the entity referred to in Section 1.A.4 of Schedule 2 to this Agreement.

46. “ROSC” means report on standards and codes.

47. “Senior Technical Specialist” means the person hired and retained by the PIU with skills and qualifications acceptable to the Association and either a PFM or mining profile, who can also act as a deputy coordinator.

48. “Single Registry of Company Accounts” means the registry to be established in the Ministry of Economy and Finance tax department where annual financial statements of registered companies will be submitted, stored and accessible to relevant authorities.

49. “Selected SOEs” means SOEs to be selected, according to terms and criteria to be included in the Project Manual, by the Recipient’s Ministry of Economy and Finance, to conclude Performance Agreements.


52. “SOE Board Members” means board members of SOEs.

53. “Stakeholders” means public sector personnel involved in procurement and employees of companies interested in bidding for government contracts.

54. “Support Staff” means driver, guards, and maintenance personnel of the PIU.

55. “Tax Directorate” means the Directorate Générale d’Impôts, the Recipient’s directorate responsible for tax revenue.

56. “Training” means courses delivered on the job by contracted experts (consultants), established training courses in institutes/schools in the territory of the Recipient and abroad, workshops, lectures, and coursework and study tours.

57. “Whistleblower Mechanisms” means mechanisms through which individuals may report suspicions of corruption anonymously which may include a website, an email address, a postal address or a phone number, or a combination thereof.