Multi-Donor Trust Fund for Public Financial Management Accountability in the Democratic Republic of Congo

Grant Agreement

(Public Financial Management and Accountability Project)

between

DEMOCRATIC REPUBLIC OF CONGO

and

INTERNATIONAL DEVELOPMENT ASSOCIATION

acting as administrator of Multi-Donor Trust Fund for Public Financial Management Accountability in the Democratic Republic of Congo

Dated May 28, 2014
MULTI-DONOR TRUST FUND FOR PUBLIC FINANCIAL MANAGEMENT
ACCOUNTABILITY IN THE DEMOCRATIC REPUBLIC OF CONGO

GRANT AGREEMENT

AGREEMENT dated May 28, 2014, entered into between:

DEMOCRATIC OF CONGO ("Recipient"); and INTERNATIONAL DEVELOPMENT
ASSOCIATION ("World Bank"), acting as administrator of the Multi-Donor Trust Fund
for Public Financial Management Accountability in the Democratic Republic of Congo.

WHEREAS (A) the Recipient having satisfied itself as to the feasibility and priority of
the project described in Schedule I to the Agreement (the “Project”), has requested the
World Bank, acting as administrator of various trust funds, to assist in the financing of
the Project;

(B) said request has been approved in accordance with the rules and procedures
governing the Trust Fund; and

(C) the Project is also financed from an International Development Association
grant (IDA Grant No. H907-ZR, dated February 20, 2014, in the amount of SDR
3,300,000 (“Financing”).

WHEREAS The World Bank has agreed, on the basis, inter alia, of the
foregoing, to extend a grant out of the Trust Fund to the Recipient upon the terms and
conditions set forth in this Agreement.

NOW THEREFORE the World Bank and the Recipient hereby agree as follows:

Article I
Standard Conditions; Definitions

1.01. The Standard Conditions for Grants Made by the World Bank Out of Various
Funds, dated February 15, 2012 ("Standard Conditions"), 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 Standard Conditions or in
this Agreement.
Article II
The Project

2.01. The Recipient declares its commitment to the objectives of the project described in Schedule 1 to this Agreement ("Project"). To this end, the Recipient shall carry out the Project through COREF in accordance with the provisions of Article II of the Standard Conditions.

2.02. Without limitation upon the provisions of Section 2.01 of this Agreement, and except as the Recipient and the World Bank 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 III
The Grant

3.01. The World Bank agrees to extend to the Recipient, on the terms and conditions set forth or referred to in this Agreement, a grant in an amount equal to three million five hundred thousand United States Dollars ($3,500,000) ("Grant") to assist in financing the Project.

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

3.03. The Grant is funded out of the abovementioned trust fund for which the World Bank receives periodic contributions from the donors to the trust fund. In accordance with Section 3.02 of the Standard Conditions, the World Bank's payment obligations in connection with this Agreement are limited to the amount of funds made available to it by the donors under the abovementioned trust fund, and the Recipient's right to withdraw the Grant proceeds is subject to the availability of such funds.

Article IV
Additional Remedies

4.01. The Additional Events of Suspension consist of the following:

(a) COREF Legislation have been amended, suspended, abrogated, repealed or waived so as to affect materially and adversely the ability of the Recipient to perform any of its obligations under this Agreement; and
(b) as a result of events which have occurred after the date of this Agreement, an extraordinary situation shall have arisen which shall make it improbable that the Program or a substantive part thereof will be carried out.

Article V
Recipient's Representative; Addresses

5.01. The Recipient’s Representative referred to in Section 7.02 of the Standard Conditions is its Minister in charge of finance.

5.02. The Recipient’s Address is:

Ministry of Finance
*Boulevard du 30 Juin - Commune de la Gombe*
Kinshasa 1
Democratic Republic of Congo

Email: cabfinances@minfinrdc.com
Tel.: +243 99 39 000 39

5.03. The World Bank’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 Kinshasa, DRC, as of the day and year first above written.

DEMOCRATIC REPUBLIC OF CONGO

By

Authorized Representative

Name: PATRICE KEBI
Title: MINISTRE DELEGUE

INTERNATIONAL DEVELOPMENT ASSOCIATION
acting as administrator of the Multi Donor Trust Fund for Public Financial Management Accountability in the Democratic Republic of Congo

By

Authorized Representative

Name: EUSTACHE OUA-YOKO
Title: COUNTRY DIRECTOR
SCHEDULE 1
Project Description

The objective of the Project is to enhance the credibility, transparency, and accountability in the management and use of the Recipient's central and selected sub-national public finances.

The Project consists of the following parts:

Component 1: Improving Budget Execution Processes

Support the Recipient to empower its Line Ministries in the budget execution process and improve cash management and internal audits through the:

1.1. Devolution of commitment authority to Line Ministries by:

(i) Supporting the establishment of administrative and financial directorates in Line Ministries and strengthening the capacity of their staff;
(ii) strengthening the Technical Inspection Offices in the Line Ministries;
(iii) strengthening the capacities of the budgetary comptrollers assigned to the Line Ministries;
(iv) supporting the implementation of the newly adopted Accounting Regulation;
(v) developing a master plan for the devolution of commitment authority to Line Ministries, including supporting the piloting of the plan in five selected Line Ministries; and
(vi) creating broad consensus and identify key incentives for successful implementation of the devolution of commitment authority to Line Ministries.

1.2. Enhancement of cash management by:

(i) harmonizing the Recipient’s procurement plans;
(ii) harmonizing the Recipient’s commitment plans; and
(iii) integrating data to have reliable cash position forecasting tool and improve the availability, quality, and consistency of information flows used to prepare a projection matrix to produce a reliable cash plan.
1.3. Strengthening of the Office of the Inspector General of Finance through:

(i) the revision of the institutional framework of the Office of the Inspector General of Finance;
(ii) the strengthening of the capacities of the Office of the Inspector General of Finance;
(iii) the conducting of at least one performance audit in selected Line Ministries; and
(iv) the acquisition of security and computer hardware and equipment.

Component 2: Strengthening Budget Oversight

Support the Recipient to enhance its external oversight in the management of public finances through the:

2.1. Strengthening of external audit processes by:

(i) supporting the implementation and dissemination of the Cour des Comptes Organic Law;
(ii) supporting capacity building for its staff;
(iii) improving coordination between the Cour des Comptes and the Office of the Inspector General of Finance; and
(iv) improving its information system and its public account review.

2.2. Strengthening of the legislative oversight by:

(i) improving the technical capacities of the Economics and Finance Committees in the National Assembly and the Senate;
(ii) upgrading their information systems; and
(iii) supporting the restructuring of said committees.

2.3. Increasing public access to key fiscal information and participatory public expenditure management by:

(i) facilitating civil society’s access to discussions on the strategic budget framework;
(ii) strengthening citizen control of budget execution, as regards both payment of expenses and revenue collection, access to information, outreach, and the dissemination of budget and tax documents;
(iii) preparing mechanisms to monitor the adoption of the laws that are essential for improving the budgetary environment; and
(iv) preparing and implementing instruments to establish participatory budgets in Territorial Decentralized Entities in close collaboration with their respective Provinces.

Component 3: Strengthening the Public Financial Management Systems at Provincial Level

Support the Recipient to improve financial management systems and public services in the Provinces of Equateur, Kasai-Oriental, and Nord Kivu (when the security situation will permit) or any other Recipient’s Province, through the:

3.1. Strengthening of public financial management systems in the Province of Equateur by:

(i) strengthening the capacities of the Provincial Assembly;
(ii) strengthening the provincial institutional and technical capacities, including the institutional and technical capacities of the directorate in charge of revenues for the Province;
(iii) supporting the operation of the Steering and Monitoring Committee for Local Public Finance Reform; and
(iv) supporting the development of a participatory budgeting and budget control by the provincial citizens.

3.2. Strengthening of public financial management systems in the Province of Kasai-Oriental by:

(i) strengthening the capacities of the Provincial Assembly;
(ii) strengthening the provincial institutional and technical capacities, including the institutional and technical capacities of the directorate in charge of revenues for the Province;
(iii) supporting the operation of the Steering and Monitoring Committee for Local Public Finance Reform; and
(iv) supporting the development of a participatory budgeting and budget control by the provincial citizens.

3.3. Strengthening of public financial management systems in the Province of Nord Kivu by:

(i) strengthening the capacities of the Provincial Assembly,
(ii) strengthening the provincial institutional and technical capacities, including the institutional and technical capacities of the directorate in charge of revenues for the Province;

(iii) supporting the operation of the Steering and Monitoring Committee for Local Public Finance Reform; and

(iv) supporting the development of a participatory budgeting and budget control by the provincial citizens.

Component 4: Project Management

Support COREF for the coordination, administration, communication, financial management, procurement, monitoring and evaluation, audit, and dissemination of the Project’s activities at both central and local levels.
SCHEDULE 2

Project Execution

Section I. Implementation Arrangements

A. Subsidiary Agreement

1. The Recipient shall maintain throughout the period of Project implementation the Project:
   
   (a) the COREF to run the day-to-day management and coordination of the Project, with an implementation team with staffing and powers acceptable to the World Bank as further described in the Project Operations Manual; and
   
   (b) the Joint Government/Development Partners Committee on PFM Reforms to review the implementation of the Project with terms of reference, composition and powers acceptable to the World Bank, as further described in the Project Operations Manual.

B. Annual Work Programs

1. The Recipient shall, not later than November 30 in each calendar year during Project implementation, prepare and furnish to the World Bank, a program of activities proposed for inclusion in the Project during the following calendar year, including: (a) a detailed timetable for the sequencing and implementation of said activities; and (b) the types of expenditures required for such activities, and a proposed financing plan including the Financing funds to be provided for such expenditures.

2. The Recipient shall exchange views with the World Bank on each such proposed annual work program, and shall thereafter carry out such program of activities for such following year as shall have been agreed between the Recipient and the World Bank ("Annual Work Program").

3. Only those activities which are included in an Annual Work Program shall be included in the Project. Notwithstanding the foregoing, the Annual Work Program might be amended from time to time to include new activities with the prior and written concurrence of the World Bank.
C. **Anti-Corruption**

The Recipient shall ensure that the Project is carried out in accordance with the provisions of the “Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants”, dated October 15, 2006 and revised in January 2011 (“Anti-Corruption Guidelines”).

D. **Project Operations Manual and MOU**

(a) The Recipient shall carry out the Project in accordance with the Project Operations Manual and the MOU.

(b) The Recipient shall not amend the Project Operations Manual or the MOU without the prior written approval of the World Bank.

E. **Donor Visibility and Visit**

1. The Recipient shall take or cause to be taken all such measures as the World Bank may reasonably request to identify publicly the Donors support for the Project.

2. For the purposes of Section 2.09 of the Standard Conditions, the Recipient shall, upon the World Bank’s request, take all measures required on its part to enable the representatives of the Donors to visit any part of the Recipient’s territory for purposes related to the Project.

Section II. **Project Monitoring, Reporting and Evaluation**

A. **Project Reports; Completion Report**

1. The Recipient shall monitor and evaluate the progress of the Project and prepare Project Reports in accordance with the provisions of Section 2.06 of the Standard Conditions and on the basis of indicators set forth in the Project Operations Manual and found acceptable to the World Bank. Each Project Report shall cover the period of one calendar semester, and shall be furnished to the World Bank not later than one month after the end of the period covered by such report.

2. The Recipient shall prepare the Completion Report in accordance with the provisions of Section 2.06 of the Standard Conditions. The Completion Report shall be furnished to the World Bank not later than six months after the Closing Date.
B. Financial Management; Financial Reports; Audits

1. The Recipient shall ensure that a financial management system is maintained in accordance with the provisions of Section 2.07 of the Standard Conditions.

2. The Recipient shall ensure that interim unaudited financial reports for the Project are prepared and furnished to the World Bank not later than forty-five days after the end of each calendar quarter, covering the quarter, in form and substance satisfactory to the World Bank.

3. The Recipient shall have its Financial Statements for the Project audited in accordance with the provisions of Section 2.07 (b) of the Standard 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 World Bank not later than six months after the end of such period.

Section III. Procurement

A. General

1. Procurement and Consultant Guidelines. All goods, works non-consulting-services and consultants’ services required for the Project and to be financed out of the proceeds of the Grant shall be procured in accordance with the requirements set forth or referred to in:

(a) Section I of the “Guidelines: Procurement of Goods, Works and Non-consulting Services under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011 (“Procurement Guidelines”) in the case of goods, works and non-consulting services, and Sections I and IV of the “Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011 (“Consultant Guidelines”) in the case of consultants’ services; and

(b) the provisions of this Section III, as the same shall be elaborated in the procurement plan prepared and updated from time to time by the Recipient for the Project in accordance with paragraph 1.18 of the Procurement Guidelines and paragraph 1.25 of the Consultant Guidelines (“Procurement Plan”).

2. Definitions. The capitalized terms used below in this Section to describe particular procurement methods or methods of review by the World Bank 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 Competitive Bidding.

2. Other Methods of Procurement of Goods, Works and Non-consulting Services. The following methods, other than International Competitive Bidding, may be used for procurement of goods, works and non-consulting services for those contracts specified in the Procurement Plan: (a) Limited International Bidding; (b) National Competitive Bidding, subject to the additional provisions referred to in subparagraph 3 below; (c) Shopping; (d) procurement under Framework Agreements in accordance with procedures which have been found acceptable to the World Bank; and (e) Direct Contracting.

3. Additional Provisions for National Competitive Bidding

National Competitive Bidding may be used subject to using the open procedure ("appel d'offres ouvert") set forth in the Recipient’s Public Procurement Law No. 10/010 dated April 27, 2010 (the “PPL”) and the Manual of Procedures of the PPL as per Recipient’s Decree No. 10/22 dated June 2, 2010 (the “Manual of Procedures”); provided however that such procedure shall be subject to the provisions of Section I and Paragraphs 3.3 and 3.4 of Section III of the Procurement Guidelines and the additional following modifications:

(a) Standard Bidding Documents: All standard bidding documents to be used for the Project under NCB shall be found acceptable to the World Bank before their use during the implementation of Project;

(b) Eligibility: Eligibility of bidders and acceptability of their goods and services shall not be based on their nationality and/or their origin; and association with a national firm shall not be a condition for participation in a bidding process. Therefore, except for the ineligibility situations referred to in paragraphs 1.10(a) (i) and 1.10(a) (ii) of the Procurement Guidelines, the eligibility of bidders must be based solely on their qualification, experience and capacity to carry out the contract related to the specific bidding process;

(c) Advertising and Bid Preparation Time: Bidding opportunities shall be advertised at least in a national newspaper of wide circulation and on the website of the Recipient’s Procurement Regulator (Autorité de
and bidders should be given at least 30 days from the date of invitation to bid or the date of availability of the bidding documents, whichever is later;

(d) **Criteria for Qualification of Bidders:** Qualification criteria shall only concern the bidder’s capability and resources to perform the contract taking into account objective and measurable factors. Such criteria for qualification of bidders shall be clearly specified in the bidding documents;

(e) **Bid Evaluation and Contract Award:** A contract shall be awarded to the substantially responsive and lowest evaluated bidder provided that such bidder meets the qualification criteria specified in the bidding documents. No scoring system shall be allowed for the evaluation of bids, and no “blanket” limitation to the number of lots which can be awarded to a bidder shall apply. The criteria for bid evaluation and the contract award conditions shall be clearly specified in the bidding documents;

(f) **Preferences:** No preference shall be given to domestic/regional bidders; to domestically/regionally manufactured goods; and to bidders forming a joint venture with a national firm or proposing national sub-contractors or carrying out economic activities in the territory of the Recipient;

(g) **Publication of Contract Award:** Information on all contract awards shall be published in at least a national newspaper of wide circulation or in the Recipient’s Procurement Regulator (Autorité de Régulation des Marchés Publics) web-site;

(h) **Fraud and Corruption:** In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the World Bank’s policy to sanction firms or individuals found to have engaged in fraud and corruption as set forth in the Procurement Guidelines;

(i) **Inspection and Audit Rights:** In accordance with the Procurement Guidelines, each bidding document and contract shall include provisions stating the World Bank’s policy with respect to inspection and audit of accounts, records and other documents relating to the bid submission and contract performance;

(j) **Requirement for administrative documents and/or tax clearance certificate:** The bidding documents shall not require foreign bidders to produce any administrative or tax related certificates prior to confirmation of awarding a contract; and
(k) **Modifications of a Signed Contract**: Any change in the contract amount which, singly or combined with all previous changes, increases the original contract amount by 15% (fifteen percent) or more must be done through an amendment to the signed contract instead of signing a new contract.

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 (g) Single-source procedures for the Selection of Individual Consultants.

D. **Review by the World Bank of Procurement Decisions**

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

Section IV. **Withdrawal of Grant Proceeds**

A. **General**

1. The Recipient may withdraw the proceeds of the Grant in accordance with the provisions of: (a) Article III of the Standard Conditions; (b) this Section; and (c) such additional instructions as the World Bank may 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 World Bank 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 Grant (“Category”), the allocations of the amounts of the Grant 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 Grant Allocated (expressed in USD)</th>
<th>Percentage of Expenditures to be Financed (inclusive of Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods, works, non-consulting services, consultants’ services, Operating Costs, workshops and Training for the Project</td>
<td>3,500,000</td>
<td>Such percentage as shall be specified in the Annual Work Program for the respective Fiscal Year</td>
</tr>
<tr>
<td>TOTAL AMOUNT</td>
<td>3,500,000</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 referred to in Section 3.06 (c) of the Standard Conditions is December 31, 2016.

Section V. *Other Undertakings*

A. By June 30, 2016, or such other date as the World Bank shall agree upon, the Recipient through COREF shall: (i) carry out jointly with the World Bank, a mid-term review of the implementation of operations under the Project, which shall cover the progress achieved in the implementation of the Project; and (ii) following such mid-term review, act promptly and diligently to take any corrective action as shall be agreed by the World Bank
APPENDIX

Definition

1. "Accounting Regulation" means the Recipient’s accounting rules and procedures ("Règlement Général sur la Comptabilité Publique") designed to carry out public accounting in the Recipient’s territory, as adopted by the Recipient’s Council of Ministers on November 18, 2013.

2. “Annual Work Program” means each annual work program prepared by the Recipient and approved by the World Bank in accordance with the provisions of Section I.B of Schedule 2 to this Agreement.

3. “Autorité de Régulation des Marchés Publics” means the Recipient’s Procurement Regulator as established and operating under the Recipient’s Decree No. 10/21 dated June 2, 2010.

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

5. “COREF” means Comité d’Orientation de la Réforme des Finances Publiques, the Recipient’s entity in charge of coordinating the implementation of the public financial management reform.


7. “Cour des Comptes” means the Recipient’s supreme audit institution, as established and operating under the Recipient’s Ordinance/Law No. 85-005 dated February 6, 1987, as will be amended through the Cour des Comptes Organic Law.

8. “Cour des Comptes Organic Law” means an organic law to be adopted by the Recipient during the implementation of the Project for the institutional strengthening of the Cour des Comptes.

9. “Development Partners Committee on PFM” means Partenaires techniques et Financiers membres du groupe inter-bailleurs appuyant les finances publiques, a group of development partners involved in public financial management reform support in favor of the Recipient and signatories to the MOU.

11. “Fiscal Year” means the Recipient’s fiscal year commencing January 1 and ending December 31 of each year.

12. “Joint Government/Development Partners Committee on PFM Reforms” means Cadre Permanent de Concertation et de Suivi des Réformes des Finances Publiques, the joint committee created and operating under the MOU.


14. “MOU” means the memorandum of understanding (Protocole d'accord du cadre permanent de concertation et de suivi des réformes des finances publiques) dated September 27, 2012 between the Recipient and the Development Partners Committee on PFM, establishing the Joint Government/Development Partners Committee on PFM Reforms.


16. “Operating Costs” means recurrent costs of the Project: (i) operation and maintenance of vehicle, repairs, fuel and spare parts; (ii) equipment and computer maintenance, including hardware and software; (iii) communication costs and shipment costs (whenever these costs are not included in the cost of goods); (iv) office supplies and equipment; (v) rent for office facilities; (vi) utilities and insurances; (vii) travel and per diem costs for technical staff carrying out training, supervisory and quality control activities; and (viii) salaries of support staff for COREF, but excluding salaries of the Recipient’s civil servants.

17. “PFM” means Public Finance Management.


19. “Procurement Plan” means the Recipient’s procurement plan for the Project, dated November 23, 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.

20. “Project Operations Manual” means a manual dated November 21, 2013 found satisfactory to the World Bank and which shall contain, inter alia: (i) the terms of reference, functions and responsibilities under the Project for COREF, the Project Steering Committee and the PFM Donor Group; (ii) the procedures for procurement of goods, works, non-consulting services, consultants’ services, Operational Costs, Training and Workshops, as well as for financial management and audits under the Project; (iii) the indicators to be used in the monitoring and evaluation of the Project; (iv) the Annual Work Program for the first year of Project implementation, in form and substance satisfactory to the World Bank; and (v) flow and disbursement arrangements of Project funds; as said manual may be amended from time to time with the Bank’s prior approval.


22. “Province” or “Provinces” means any or all of the Recipient’s Provinces of Equateur, Kasai-Oriental, and Nord Kivu and any other Province as may be included in the Project during its implementation by agreement between the Parties to this Agreement.

23. “Provincial Assembly” means the parliamentary assembly in each of the Recipient’s Provinces covered under the Project.

24. “Steering and Monitoring Committee for Local Public Finance Reform” means a steering committee in charge of the oversight of public finance reform at the provincial level, created in each of the Provinces and operating under the respective regulation issued by each Province governor.

25. “Technical Inspection Offices” means “Inspection des Services des Ministères”, the Recipient’s technical inspection offices created and operating under the administrative structure of each Recipient’s Ministry.

26. “Workshops and Training” means workshops and training conducted in the territory of the Recipient, including purchase and publication of materials, rental of facilities, course fees, and travel and subsistence for participants, trainees and trainers.

27. “Territorial Decentralized Entities” means “Entités Territoriales Décentralisées”, the Recipient’s territorial decentralized entities as established under the Recipient’s Constitution.