



RESTRUCTURING PAPER
ON A
PROPOSED PROJECT RESTRUCTURING
OF
RIO DE JANEIRO STRENGTHENING PUBLIC SECTOR MANAGEMENT TECHNICAL ASSISTANCE PROJECT
APPROVED ON JUNE 14, 2013
TO
MUNICIPALITY OF RIO DE JANEIRO

MACRO ECONOMICS & FISCAL MANAGEMENT

LATIN AMERICA AND CARIBBEAN

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ABBREVIATIONS AND ACRONYMS

ECE	Early Childhood Education
COFIEX	<i>Comissão de Financiamentos Externos</i>
FHC	Family Health Clinics
GHG	Greenhouse Gas
IPTU	Property Tax (<i>Imposto Predial Territorial Urbano</i>)
IPP	<i>Instituto Pereira Passos</i>
PDO	Project Development Objective
PGFN	<i>Procuradoria Geral da Fazenda Nacional</i>
PTD	<i>Processo Tributário Digital</i>
SME	Municipal Secretariat of Education
SMF	Municipal Secretariat of Finance
UPP	<i>Unidade de Polícia Pacificadora</i>



BASIC DATA

Product Information

Project ID P127245	Financing Instrument Investment Project Financing
Original EA Category Not Required (C)	Current EA Category Not Required (C)
Approval Date 14-Jun-2013	Current Closing Date 30-Apr-2018

Organizations

Borrower Municipality of Rio de Janeiro	Responsible Agency Municipal Secretariat of Finance
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Project Development Objective (PDO)

Original PDO

The proposed Project Development Objective is to support institutional capacity strengthening in the Municipality of Rio de Janeiro to enhance public services delivery, including in health, education and environmental management.

Summary Status of Financing

Ln/Cr/Tf	Approval	Signing	Effectiveness	Closing	Net Commitment	Disbursed	Undisbursed
IBRD-82710	14-Jun-2013	26-Aug-2014	23-Oct-2014	30-Apr-2018	16.20	6.40	9.80

Policy Waiver(s)

Does this restructuring trigger the need for any policy waiver(s)?

No



I. PROJECT STATUS AND RATIONALE FOR RESTRUCTURING

A. Project history

1. Originally, the project envisaged the following activities:
 - (a) Component 1: Improving medium term fiscal management and public investment management process through, inter alia:
 - i. Subcomponent 1.a: The integration of impact evaluation results, performance information and proposed policy changes in the planning and budget process.
 - ii. Subcomponent 1.b: The carrying out of diagnostic evaluations, and the implementation of the recommended actions resulting from said evaluations, as prioritized by the borrower.
 - (b) Component 2: Innovating in Service Provision.
 - i. Subcomponent 2.a Health: municipal referral system; evaluation of reforms in health district 5.3; operational research on perinatal mortality and quality of prenatal care; impact evaluation of interventions to improve chronic disease care. The project also supported the Family Health Clinics (FHC) initiative through counterpart funding.
 - ii. Subcomponent 2.b Education: strengthening capacity for learning assessment; results tracking, policy planning and research; *Rio creche* monitoring system; Rio child development monitoring system; early child education (ECE) management system; integrated early childhood services – *Primeira Infância Carioca*; teacher training program (*Escola de Formação*).
 - (c) Component 3: Strengthening Social Governance and Monitoring and Evaluation.
 - i. Subcomponent 3.a Strengthening the Social UPP (*Unidade de Polícia Pacificadora*) Program management and operational system.
 - ii. Subcomponent 3.b Improving the Implementation of sectorial policies in Pacified Favelas.
 - iii. Subcomponent 3.c Strengthening IPP (Instituto Pereira Passos) for monitoring and impact evaluation capacity.
 - (d) Component 4: Innovating in Environmental Management. This component would consist in the implementation of GHG emissions monitoring strategy.
2. The project only started to ramp up implementation and disbursement towards the second half of 2016 as it faced major procurement difficulties to conciliate the Bank procurement guidelines with the local setting. The authorities retail bank contract requires government suppliers to open bank accounts with a specific retail bank (Santander). This arrangement was not acceptable for World Bank procurement guidelines and the government entered negotiations with Santander to ask for an exception. Santander formally accepted to make an exception for supplier payments performed under project activities by August 31st, 2015, and procurement processes of different components were finally initiated.



3. Overall, the municipality showed low capacity to prepare and implement activities, with long delays in designing terms of reference. Moreover, there was lack of prioritization of project activities within the government program (especially, in the health sector). The municipal elections in 2016 also contributed to slow the implementation of activities, as the municipality decided to wait for the next government to takeover to move on with the project.
4. Still, important progress on the fiscal and social governance components took place in 2016. On the other hand, consulting contracts for activities within the education subcomponent, complementary contracts for social governance and Impact & Evaluation surveys were signed only in the second quarter of 2017.

B. Project Status

5. Given the initial delays, the Bank and the authorities agreed that most consulting contracts had to be signed until April 2017. The motivation behind this deadline was have enough time for full implementation before project closure in April 2018. Since then, the project made important strides, particularly in the procurement of activities, which are now in the initial phase of implementation. Below is a summary on the status of each subcomponent.
 6. **Fiscal management.** This component is supporting the implementation of the digitalization of the IPTU (property) tax processes ("*Processo Tributário Digital*") under the subcomponent 1.b of the loan agreement (the carrying out of diagnostic evaluations, and the implementation of the recommended actions resulting from said evaluations, as prioritized by the borrower). The Municipal Secretariat of Finance (SMF) team has been facing challenges to harmonize the new system to the existing digital infrastructure. The concern is that delays would reduce the assisted operation period. In principle, SMF would have 6 months of assisted operation to perform any necessary changes once the system is finally in operation. However, it could be shortened to less than 6 months as it must be concluded by project closure. The team is negotiating with the contracted company. Another related activity for the purchase of hardware and software equipment to strengthen IPTU system availability is being carried out.
- 7. Service provision:**
- (a) **Health:** four out of five of the health activities originally planned were not carried out during the project implementation. Delays in the procurement processes and lack of ownership by the municipality are the reasons for this. The only health activity implemented was the Family Health Clinics initiative through counterpart funding.
 - (b) **Education:** all procured consultancies activities have been contracted. Overall, the implementation process has been satisfactory for the initial phase. Going forward, Municipal Secretariat of Education



(SME) still to proceed with the acquisition of hardware and software equipment related to the consulting contracts. The Bank is in close contact with the SME team, providing feedback to products delivered under consulting contracts and assisting with terms of references of equipment purchases. Consulting activities contracted for this subcomponent are listed below:

- i. Developing an “item bank” of new test items necessary for regular assessment of student learning in Portuguese language and mathematics;
- ii. Strengthening the students learning assessment system on consistent writing test grading;
- iii. The provision of support for the establishment of a new office for strategic information management;
- iv. The development of a new teacher training school;
- v. The design of *Rio Creche* Monitoring System;

8. Social Governance and Monitoring and Evaluation:

(a) **Social Governance:** The original activity was adjusted to focus on the strengthening of the UPP Program management and operational system, through, *inter alia*: (i) the piloting of a new tool to promote effective community engagement, improvement of information collection and monitoring in selected Pacified *Favelas*, and contribute to match the supply and demand for services and jobs in selected communities; and (ii) the provision of capacity building activities in related areas. The activities are showing good progress.

(b) Monitoring and Evaluation:

- i. The activity on Building Territorial-Based Data Systems was transformed into an activity consisting on the Modernization of Rio’s Data Warehouse (“*Armazém de Dados*”). While the authorities faced some procurement challenges in the acquisition of hardware equipment, it is expected that the launch of *Armazém de Dados* web portal will proceed without delay.
- ii. One of the four targeted policy-relevant impact evaluations on municipal services has been dropped to narrow the scope on the most critical items and focus implementation efforts. The three impact evaluations are under implementation, with the *UPP Social* on its final phase. The activities called *Turno Único* and *Territórios Sociais* are on track under the implementation timetable.

9. **Environmental management:** after a successful procurement process, this sub-component faced an unexpected challenge related to the fact that the winning bidder was not legally established in Brazil. The activity was already behind schedule and implementation was expected to extend beyond project closure. The government team did not want to go for the second candidate and the activity was finally dropped.



10. Without the restructuring of the project, the overall disbursement is 39.5%. This was due to the initial procurement delays and extended execution periods for several activities. Ongoing implementation of recently contracted activities is expected to increase the disbursement rate up to 45.5% by December 2017. With the partial cancellation of funds in the project restructuring, the current disbursement ratio will increase to 45%, possibly reaching 52% by the end of 2017.
11. Considering the cancellation of US\$2.025 million in fund, the new budget of the project is like this: US\$8.5 million for consultancy contracts, US\$5 million for goods and services and US\$675 thousands for contingencies (such as exchange rate variations and others). All the consultancy contracts were signed and implementation is within schedule, and close to US\$4.3 million were already disbursed, reminding US\$4.2 million to be disbursed until the end of the project. With respect to the goods & services purchases, only US\$727 thousand were paid for, US\$1.7 million were already procured, but not yet delivered (and, therefore, not paid for), remaining US\$2.6 million under procurement.
12. The monitoring and evaluation of project activities has been harmed by the fact that the consulting contracts were only signed by April 2017, except for the IPTU digitalization process, whose signature took place in July 2016. With the long delays in the project implementation, there were no products to be assessed in the World Bank's supervision missions, and it was not possible for the teams to track results during in the ISRs. We expect to see results for at least some indicators only in the next supervision mission in 2018.
13. Because of slow implementation, past ISRs have rated the project as Moderately Unsatisfactory for all key project ratings.

C. Rationale for Restructuring

14. For the reasons explained above, most of the activities planned in the project started only in 2017. In addition, disbursements started to accelerate only recently and there were still significant resources available. As the project was expected to close in April 2018, there would not be enough time to fully implement important activities by project closure and a significant amount of resources would not be used. Because of this, the municipality required a restructuring of the project, that was accepted by the World Bank. Both parts agreed to propose a partial cancellation of 12.5 percent of IBRD financing and a two-month extension for project closure.

II. DESCRIPTION OF PROPOSED CHANGES

D. Adjustment in activities within components

15. Due to timing and urgency issues, some activities that were originally planned to be undertaken under the project were carried out by the government using a different source of funds. The municipality asked for the exclusion of those activities from the project:



- (a) Improvements to the Public Investment Management System as envisaged under subcomponent 1.a (The integration of impact evaluation results, performance information and proposed policy changes in the planning and budget process);
- (b) The Municipal health referral system under subcomponent 2.a(i) (health).

16. Some activities were dropped as both the client and the Bank acknowledged implementation capacity limitations. Others were discontinued due to insufficient time for implementation after long delays in procurement processes. Therefore, in addition to the two activities mentioned above, the restructuring package proposes the exclusion of activities below:

- (a) Improving medium term fiscal management as envisaged under subcomponent 1.a (The integration of impact evaluation results, performance information and proposed policy changes in the planning and budget process). Therefore, subcomponent 1.a will be totally dropped from the project;
- (b) Evaluation of reforms in health District 5.3 (Subcomponent 2.a(ii));
- (c) Operational research on perinatal mortality and quality of prenatal care (Subcomponent 2.a(iii));
- (d) Impact evaluation of interventions to improve chronic disease care (Subcomponent 2.a(iv));
- (e) Rio Child Development Monitoring System (Subcomponent 2.b(iv))
- (f) Early Child Education (ECE) Management System (Subcomponent 2.b(v))
- (g) Integrated Early Childhood Services – Primeira Infância Carioca (Subcomponent 2.b(vi))
- (h) Implementing Rio’s Climate Data Bank and greenhouse gases monitoring system. Considering the progress observed up to now, there is a chance that this activity will not be implemented (Component 4).

17. With the exclusion and addition of activities, project restructuring will lead to a revised scope, which it is described below:

- (a) Fiscal management:
 - i. This component is also supporting the implementation of the digitalization of the IPTU (property) tax processes: “*Processo Tributário Digital*” and the acquisition of software and hardware equipment to assure the high availability of the PTD.
- (b) Service delivery:
 - ii. Health:
 - 1. Family health clinics
 - iii. Education: As described above, the following activities are being supported under the education subcomponent:
 - 1. Developing an “item bank” of new test items necessary for regular assessment of student learning in Portuguese language and mathematics;
 - 2. Strengthening the students learning assessment system on consistent writing test grading;
 - 3. The provision of support for the establishment of a new office for strategic information management;



4. The development of a new teacher training school;
 5. The design of *Rio Creche* Monitoring System.
- (c) Strengthening social governance and monitoring evaluation:
- iv. Social Governance:
 1. The piloting of a new tool to promote effective community engagement, improvement of information collection and monitoring in selected Pacified *Favelas*, and contribute to match the supply and demand for services and jobs in the communities;
 2. The provision of capacity building activities in these same areas.
 - v. Monitoring and Evaluation:
 1. The Modernization of Rio's Data Warehouse ("*Armazém de Dados*");
 2. Three impact evaluations are under implementation, with the *UPP Social* on its final phase. *Turno Único* and *Territórios Sociais* are within the implementation calendar.
18. There was also an adjustment of activities to the subcomponent 3.c "Strengthening IPP (*Instituto Pereira Passos*) for monitoring and impact evaluation capacity" of the original project (subcomponent 3.b under the new project scope). Initially, the expectation was for four evaluations: the *UPP Social* plus three other assessments. With this restructuring of the project, the number of evaluations was reduced to three: the *UPP Social*, *Territórios Sociais* and *Turno Único*.
19. As reported above, the overall project scope changed significantly. To reflect the exclusion of some activities and adjustments performed to others, in consultation between Bank specialists and municipal government, the team is proposing changes to the PDO and intermediate indicators (see section IV "Detailed Changes").

E. Project restructuring: partial cancellation

20. A partial cancelation of US\$ 2,025,000.00 (12.5% of IBRD financing) is proposed, to focus implementation efforts on the key project activities. This implies the narrowing of the scope of component 1 and sub-components 3.2, and the non-continuation of activities under subcomponent 2.1 and component 4. The narrowing of the scope proposal stems from the project implementation delays that resulted from: (i) the borrower implementing certain activities with other sources of funding due to procurement difficulties in the project as highlighted earlier; (ii) implementation capacity constraints that were assessed to be limiting the ability of certain implementing agencies to follow through with the initially envisaged activities; (iii) a change in priorities of implementing agencies; and (iv) insufficient time for implementation after long delays in procurement processes.
21. Considering the changes proposed in the activities under the different components as well as the changes in exchange rate since project approval, the current proposed total IBRD financing cost of the components



amounts to USD 13.6 million. With a view to have a buffer for any exchange rate fluctuations, the revised loan amount is estimated at US\$14.175 million. Unallocated funds would add to USD 2.025 million, which are proposed to be canceled from the financing plan.

F. Project restructuring: extension of project closure date

- 22. A two-month extension is being proposed, which would place project closure to June 30th, 2018. As mentioned above, the digitalization of the IPTU tax process is facing technical challenges. This activity was signed back in 2016 and implementation progress is satisfactory. However, the implementation of a new system is always complex and technical challenges arise as users begin to test the new tool, sometimes requiring further adjustments to the system. For this reason, the six-month assisted operation period explained in section B is critical. The SMF team foresees that the final delivery of the system could be delayed for a couple of months compared to the originally envisaged timetable. As this activity has a tight schedule, any delays would result on a shortened assisted operation period, which end by project closure. To accommodate this contingency a 2-month extension is critical for the authorities. Such an extension would allow some relief to successfully finalize relevant activities and, at the same time, would not require extra supervision resources since the project closure would still fall within the Bank’s Fiscal Year 2018.
- 23. This restructuring fully complies with the Bank Directive for Investment Project Financing. The performance of the Borrower is rated as moderately unsatisfactory. Through this restructuring, the Bank and the Borrower agree on actions that will be undertaken by the Borrower to complete the Project and achieve its objectives. The project is not subject to suspension of disbursements; and the Borrower does not have any outstanding audit reports or there are no audit reports which are not satisfactory to the Bank.
- 24. Project restructuring was approved by the Federal Government’s agencies: *Comissão de Financiamentos Externos - COFIE*X on October 4th, 2017 and *Procuradoria Geral da Fazenda Nacional – PGFN* on December 18th, 2017.

III. SUMMARY OF CHANGES

	Changed	Not Changed
Change in Results Framework	✓	
Change in Components and Cost	✓	
Change in Loan Closing Date(s)	✓	
Cancellations Proposed	✓	
Reallocation between Disbursement Categories	✓	
Change in Disbursement Estimates	✓	



Change in Implementation Schedule	✓	
Change in Implementing Agency		✓
Change in DDO Status		✓
Change in Project's Development Objectives		✓
Change in Disbursements Arrangements		✓
Change in Overall Risk Rating		✓
Change in Safeguard Policies Triggered		✓
Change of EA category		✓
Change in Legal Covenants		✓
Change in Institutional Arrangements		✓
Change in Financial Management		✓
Change in Procurement		✓
Other Change(s)		✓
Change in Economic and Financial Analysis		✓
Change in Technical Analysis		✓
Change in Social Analysis		✓
Change in Environmental Analysis		✓

IV. DETAILED CHANGE(S)

RESULTS FRAMEWORK

Project Development Objective Indicators

Indicator One: Improved multi-year perspective in fiscal planning, expenditure policy and budgeting (PEFA indicator PI-12)				
Unit of Measure: Text				
Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	B+		A	Marked for Deletion
Date	31-Dec-2012	30-Jan-2016	30-Apr-2018	
Indicator Two: Improvement in education results index of Rio municipal students (IDEB)				
Unit of Measure: Text				
Indicator Type: Custom				



	Baseline	Actual (Current)	End Target	Action
Value	Initial Grades: 5.4; Final Grades: 4.4	Initial Grades: 5.3; Final Grades: 4.4	Initial Grades: 6.0; Final Grades: 5.0	Revised
Date	31-Dec-2012	31-Dec-2013	31-Dec-2018	
Indicator Four: Number of ongoing impact evaluation implemented Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	3.00	3.00	Revised
Date	31-Dec-2012	13-Aug-2017	31-Dec-2018	
Indicator Five: Coverage of the GEE emission monitoring system Unit of Measure: Percentage Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	60.00	No Change
Date	31-Dec-2012	29-May-2015	31-Dec-2018	
Number of entities participating in the Integrated Community Network Portal Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	20.00	Marked for Deletion
Date	31-Dec-2012	01-Dec-2014	31-Dec-2016	
Indicator One: Average time of solution of tributary processes related to the IPTU Unit of Measure: Days Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	129.20	135.90	109.82	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	
Indicator Three: Number of page views on Armazem de Dados portal Unit of Measure: Number Indicator Type: Custom				



	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	9000.00	New
Date	31-Dec-2014	31-Dec-2016	31-Dec-2018	

Intermediate Indicators

<p>1.1: Number of priority action implemented from the MTEF Diagnostic’s Action Plan Unit of Measure: Text Indicator Type: Custom</p>				
	Baseline	Actual (Current)	End Target	Action
Value	0		3	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
<p>1.2 : Number of priority action implemented from the PIM Diagnostic’s action plan Unit of Measure: Text Indicator Type: Custom</p>				
	Baseline	Actual (Current)	End Target	Action
Value	0		3	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
<p>2.1: SME improved student assessment system Unit of Measure: Number Indicator Type: Custom</p>				
	Baseline	Actual (Current)	End Target	Action
Value	0.00		50000.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
<p>2.2: ECD center assessment tool applied and analyzed, with results fed back to Centers Unit of Measure: Number Indicator Type: Custom</p>				
	Baseline	Actual (Current)	End Target	Action
Value	0.00		100.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
<p>2.3: Facilities with Referral System implemented Unit of Measure: Percentage</p>				



Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	50.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
3.1: Preparation of Annual Strategic Local Development Plans for the secured territories, finalized and approved in assembly by the communities Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	40.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
3.2: Number of socioeconomics survey instruments coordinated by IPP Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00		2.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
3.3: Number of terms of collaboration signed between IPP and municipal and state government agencies to collaborate on the cross-sector monitoring and evaluation system (data production and analysis) Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	1.00	0.00	4.00	Marked for Deletion
Date	31-Dec-2012		30-Apr-2018	
Intermediary indicator 2.1: percentage of schools that used the results of their bimonthly tests to plan their educational activities Unit of Measure: Percentage Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	90.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	
Intermediary indicator 2.2: percentage of teachers with continuing education by the Paulo Freire school				



Unit of Measure: Amount(USD) Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	49.00	57.00	80.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	

Intermediary indicator 3.1: number of users registered in the Portal RCI - Community Integrated Network (Social Organizations and Firms/Entrepreneurs) Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	200.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	

Intermediary indicator 3.2: number of users registered in the Portal RCI - Community Integrated Network (Individuals/Citizens) Unit of Measure: Amount(USD) Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	1500.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	

Intermediary indicator 3.3: number of active users of Armazem de Dados portal Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	5500.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	

Intermediary indicator 3.4: Number of Impact Evaluation concept notes produced and published by IPP (including intervention and agreed design) Unit of Measure: Number Indicator Type: Custom				
	Baseline	Actual (Current)	End Target	Action
Value	0.00	0.00	6.00	New
Date	31-Dec-2014	31-Dec-2015	31-Dec-2018	



COMPONENTS

Current Component Name	Current Cost (US\$M)	Action	Proposed Component Name	Proposed Cost (US\$M)
Improving Medium Term Fiscal and Public Investment Management	1.50	Revised	Improving Fiscal Management	3.95
Innovating in Service Provision	25.40	Revised	Innovating in Service Provision	22.07
Strengthening Social Governance and Monitoring and Evaluation	3.30	Revised	Strengthening Social Governance and Monitoring and Evaluation	3.85
Innovating in Environmental Management	1.04	Revised	Innovating in Environmental Management	0.00
TOTAL	31.24			29.87

LOAN CLOSING DATE(S)

Ln/Cr/Tf	Status	Original Closing	Revised Closing(s)	Proposed Closing	Proposed Deadline for Withdrawal Applications
IBRD-82710	Effective	30-Apr-2018		30-Jun-2018	30-Oct-2018

CANCELLATIONS

Ln/Cr/Tf	Status	Currency	Current Amount	Cancellation Amount	Value Date of Cancellation	New Amount	Reason for Cancellation
IBRD-82710-001	Disbursing&Repaying	USD	16,200,000.00	2,025,000.00	18-Dec-2017	14,175,000.00	BORROWER'S REQUEST FOR COUNTRY REASONS

REALLOCATION BETWEEN DISBURSEMENT CATEGORIES

Current Allocation	Actuals + Committed	Proposed Allocation	Financing % (Type Total)



			Current	Proposed
IBRD-82710-001 Currency: USD				
iLap Category Sequence No: 1	Current Expenditure Category: GO, NON-CS, CS except Part 2 (a)(v)			
	16,200,000.00	5,268,784.85	14,175,000.00	100.00
Total	16,200,000.00	5,268,784.85	14,175,000.00	

DISBURSEMENT ESTIMATES

Change in Disbursement Estimates

Yes

Year	Current	Proposed
2013	0.00	0.00
2014	0.00	0.00
2015	0.00	0.00
2016	1,527,804.82	38,705.52
2017	8,715,663.87	2,702,184.27
2018	3,931,531.31	11,421,822.74
2019	0.00	12,287.47