



Bank Guidance

Procurement Noncompliance in IPF Operations

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Content

Guidance on dealing with possible and actual cases of procurement noncompliance

Applicable to

IBRD,IDA

Issuer

Chief Procurement Officer, OPSPF;

Sponsor

Lead Specialist, OPSPF;

SECTION I – PURPOSE AND APPLICATION

1. This Guidance provides information, explanations and best practice recommendations for Bank staff on dealing with potential and actual cases of procurement noncompliance in IPF operations. This Guidance applies to procurement noncompliance in all IPF operations, i.e., operations that refer to the Procurement Guidelines, and operations that refer to the Procurement Regulations for Borrowers.
2. This Guidance applies to the Bank.

SECTION II – DEFINITIONS AND ACRONYMS

As used in this Guidance, the capitalized terms and acronyms have the meaning set out in Section II of the [Procurement Policy](#), Section II of the [Procurement Directive](#), and Section II of the [Procurement Procedure](#).

SECTION III – SCOPE

A. Introduction

1. **Meaning of Noncompliance.** “Noncompliance” is a terms that refers to situations where the Bank has determined that the Borrower has not met (in other words, has not complied with) the legal/contractual obligations it is required to meet (to comply with) pursuant to the terms of the legal agreement(s) for a specific IPF operation. Generally speaking, the term “noncompliance” is not limited to the procurement area. “Noncompliance” may occur in other fiduciary, legal and operational areas covered by the legal agreement(s), for example in the financial management, anti-corruption, disbursement, environmental and social, and project-specific (technical or operational) areas.
2. **Fiduciary Considerations.** The Bank’s procurement and other fiduciary rules stem from the IBRD/IDA Articles of Agreement requirement to ensure that the proceeds of Bank financing are used for the purposes for which Bank financing was granted, with due attention to considerations of economy and efficiency. This high level Articles’ requirement and additional and more specific fiduciary and legal considerations have led the Bank to adopt, among other things, various internal operational policies and other rules and procedures related to project monitoring and implementation support (including, but not limited to, the procurement rules) which are binding on Bank staff, and contractual rules and procedures (again including, but not limited to, the procurement rules) which are binding on the Borrowers.
3. **Topics Discussed in This Guidance.** This Guidance discusses how procurement noncompliance is regulated in the Bank internal rules and procedures, and in the Bank’s legal agreements with Borrowers, provides guidance how task teams and other Bank staff on identifying procurement noncompliance, and describes some of the issues that Bank may consider in deciding which actions the Bank may take in cases of noncompliance.
4. **Sanctions and Fraud and Corruption.** “Sanctions” is a term that refers to the Bank’s formal administrative (quasi-judicial) process for sanctioning firms and individuals that

have been found to have engaged in fraud and corruption in Bank financed projects, usually by declaring them ineligible to be awarded Bank financed contracts (this is commonly referred to as “debarment.” Fraud and corruption is a topic that is often closely associated with procurement but fraud and corruption, as defined by the Bank, is not limited to procurement. While sanctions and fraud and corruption are related to procurement noncompliance (for example, sanctions and fraud and corruption are referred to in the Procurement Guidelines and Procurement Regulations for Borrowers), they are not discussed in depth in this Guidance. Additional information about sanctions and fraud and corruption may be found through the following links:

<http://intranet.worldbank.org/WBSITE/INTRANET/SECTORS/INTLAWJUSTICE/0,,contentMDK:22940179~menuPK:8008568~pagePK:210082~piPK:254376~theSitePK:445696,00.html>

<http://spcapps.worldbank.org/apps/lawdigest/Pages/Legal-Aspects-of-Combating-Fraud-and-Corruption-in-Bank-Financed-Projects.aspx> [Law and Policy Digest, may be limited to LEG staff]

<http://intranet.worldbank.org/WBSITE/INTRANET/UNITS/INTDOII/0,,menuPK:588896~pagePK:64168324~piPK:64168339~theSitePK:588890,00.html>

<http://intranet.worldbank.org/WBSITE/INTRANET/UNITS/INTOFFEVASUS/0,,menuPK:3601116~pagePK:64168324~piPK:64168339~theSitePK:3601038,00.html>

B. “Procurement Noncompliance” in Terms of the Bank’s Operational Rules and Financing Agreements

1. The Bank’s responses to procurement noncompliance are: (a) based on the Bank’s internal policies, and other operational rules and procedures; (b) guided by guidance notes (including this Guidance) and the relevant country, sector, project, institutional and development considerations; and (c) carried out within the framework of the applicable contractual terms and conditions set out in the financing agreements with the Borrower.
2. **Internal Rules, Procedures and Guidance.** The following general IPF and procurement specific rules, procedures and guidance are relevant in terms of the procurement noncompliance topic.

a. **OP 10.00 (IPF): “Roles and Responsibilities”** (emphasis added):

“19. The Borrower prepares the Project for which a Bank Loan is sought. The Project’s scope, objectives, and the contractual rights and obligations of the Bank and the Borrower are set out in the legal agreements with the Bank. The obligations include the requirement to carry out the Project with due diligence, maintain appropriate implementation monitoring and evaluation arrangements, comply with procurement, financial management, disbursement, social and environmental obligations, measure and report against the achievement of the Project’s development objectives and results and provide agreed financial and audit reports. The Borrower is expected to deal in a timely and effective manner with actual or alleged problems or violations (individual or systemic) in these areas. ...

21. The Bank appraises the proposed Project in accordance with this OP and other applicable policies; and if a Bank Guarantee is proposed, it develops the structure of the Bank Guarantee in consultation with the Project Participants. During Project implementation, the Bank monitors the Borrower’s or the Project Participants’ compliance, with its (or their) obligations as set out in the legal agreements with the Bank. The Bank

also provides implementation support to the Borrower or the member country by reviewing information on implementation progress, progress towards achievement of the Project's development objectives and related results, and updates the risks and related management measures. Project implementation support and monitoring carried out by the Bank ends at the completion of the Project."

b. **BP 10.00 (IPF):**

"38. **Borrower's Role.** The Borrower is responsible for implementing the Project, monitoring its progress, evaluating results on completion, and meeting its contractual obligations set out or referred to in the legal agreements. ...

40. **Bank's Role.** In providing implementation support, the Bank pays particular attention to reviewing the monitoring by the Borrower or Project Participant(s) of the performance of the Project and compliance with contractual undertakings. The Bank periodically assesses the Project, and reviews the monitoring by the Borrower or Project Participant(s) of results, risks, and implementation status, updating Project information and identifying follow-up actions needed as appropriate. The Bank monitors the timeliness of the receipt of annual audited financial statements and audit reports and reviews their content and quality."

c. **OP 10.00 (IPF), "Recourse and Remedies (emphasis added):**

"28. If the Borrower or a Project Participant does not comply with its contractual obligations to the Bank, or other events occur which give rise to a legal remedy under the legal agreements for the Investment Project Financing, the Bank consults with the Borrower or the Project Participant and requires timely and appropriate corrective measures to be taken. The Bank's legal remedies are specified in the relevant legal agreements. In the case of Bank Loans, these include suspension of disbursements of, and cancellation of, unwithdrawn amounts of the Bank Loan. In the case of Bank Guarantees, these may, depending on the transaction, include the right to suspend or terminate the Bank Guarantee. The Bank exercises such remedies when warranted and as it deems appropriate, taking into account, among other things, country-, sector-, and investment-specific circumstances, the extent of possible harm caused by circumstances giving rise to the remedy, and the Borrower's or Project Participant's commitment and actions to address the identified problems."

d. **Procurement Policy, Section III.E:**

"The Bank's and Borrower's roles and responsibilities, including in the area of procurement, are set out in OP 10.00, paragraphs 19 and 21. In seeking to ensure that funds are used only for the purposes for which the Financing was granted, the Bank carries out its procurement functions, including procurement oversight, under a risk-based approach."

e. **Procurement Policy, Section III.D.5 (emphasis added):**

Noncompliance. If the Borrower or other parties involved in the Procurement Process do not comply with the applicable procurement requirements, the Bank may, in addition to the contractual remedies set out in the relevant legal agreement, take other appropriate

actions consistent with the terms and conditions of the legal agreement and the Bank's implementation support and monitoring role."

f. **Procurement Directive**, Section III.B ("Procurement Rules and Procedures Applicable to the Borrower"):

"The terms and conditions governing the procurement of goods, works, non-consulting services and consulting services financed under the project are set out in the legal agreement between the Bank and the Borrower. These terms and conditions include, except when APA apply, the requirements set out in the Procurement Regulations for Borrowers."

g. **Procurement Directive**, Section III.C ("Monitoring of Procurement-related Compliance and Implementation Support"):

"Pursuant to paragraph 21 of OP 10.00, the Bank carries out its procurement-related implementation support and monitoring through a risk-based approach, adjusted to reflect project-/portfolio-related circumstances. The approach may include the use of prior and post reviews, as well as independent procurement reviews, and other fiduciary mechanisms appropriate to the underlying level of risk of a specific project or portfolio."

h. **Procurement Directive**, Section III.E describes procurement-related roles and responsibilities of OPCS, GGP, LEG, and Task Teams, including procurement-related monitoring and implementation support functions.

i. **Procurement Procedure**, Section III, Section II of the Table (Procurement Noncompliance):

"A. Assessment

As part of carrying out project procurement implementation support and monitoring, APS/PAS or APM assesses cases of potential procurement noncompliance, consults with TL and other relevant Bank staff (depending on the nature and scope of potential noncompliance), and consults, if necessary, with the Borrower (directly or through TL). In cases where procurement noncompliance has been identified, APS/PAS or APM prepares a memorandum (see template) to TL describing the facts, findings and providing advice regarding recommended action(s). Based on the above advice, TL makes a recommendation as described below.

At any stage, and as such advice is deemed relevant, LEGPrA reviews and provides advice at the request of either the APM or CL.

If TL decides that no action should be taken in response to procurement noncompliance, TL sends a memorandum to project files, copied to APS/PAS or APM describing the facts, findings, and reasons for not taking action.

B. Actions upon procurement noncompliance

(i) Not involving legal remedies

When TL recommends an action that does not involve legal remedies/refunds, TL prepares a memorandum describing the facts, findings and recommended action

(ii) Involving legal remedies and/or requests for refund

When TL recommends an action that involves exercise of a legal remedy and/or request for refund, TL prepares a memorandum describing the facts, findings and recommended action, and follows procedures described in this Procedure and other applicable P&P Documents”

The Procedure then describes cancellation following declaration of misprocurement, suspension, and request for refunds, and refers, among other things, to “Instructions for Suspension, Cancellation and Placement of Bank Loans in Nonperforming Status” and “Instructions: Investment Project Financing Implementation Support to Project Completion”.

j. [Investment Project Financing Implementation Support Guidance Note](#).

k. **Investment Project Financing Disbursement Arrangements Guidance Note:** See [Section IV.D](#) (Dealing with Ineligible Expenditures).

3. **Contractual Procurement Obligations.** The Borrower’s contractual obligations, including the Borrower’s procurement obligations, are described in the legal agreement (financing agreement, project agreement, etc.),¹ and are further detailed in documents referred to in the legal agreement, for example, the Procurement Guidelines and Procurement Regulations for Borrowers, Anti-Corruption Guidelines, project-specific Procurement Plans, and in some cases projects-specific operational manuals, action plans, etc. The following standard contractual provisions are relevant in terms of the procurement noncompliance topic.

a. **The General Conditions for Loans** (IBRD), Section 5.01, Project Execution (emphasis added): “The Borrower and the Project Implementing Entity shall carry out their Respective Parts of the Project: (a) with due diligence and efficiency; (b) in conformity with appropriate administrative, technical, financial, economic, environmental and social standards and practices; and (c) in accordance with the provisions of the Legal Agreements and these General Conditions.”

¹ The General Conditions described below contain standard (generic) legal terms of conditions applicable to Bank financing. There are approved by the Executive Directors and are set out in a stand-alone publication which is referred to in, and is considered a part of, legal agreement between the Bank and Borrower. General Conditions for Loan (IBRD) provisions discussed in this Guidance are also contained in the General Conditions for Credits and Grants (IDA), and in the Standard Conditions (applicable to non-IDA grants).

b. **The General Conditions for Loans** (IBRD), Section 2.05. Eligible Expenditures (emphasis added): “The Borrower and the Project Implementing Entity shall use the proceeds of the Loan exclusively to finance expenditures which, except as otherwise provided in the Loan Agreement, satisfy the following requirements (‘Eligible Expenditure’): (a) the payment is for the financing of the reasonable cost of goods, works or services required for the Project, to be financed out of the proceeds of the Loan and procured, all in accordance with the provisions of the Legal Agreements.”

c. **The General Conditions for Loans** (IBRD) provisions which describe events following which the Bank has the right to exercise legal remedies: Article VII (Cancellation, Suspension, Acceleration). These provisions establish the Bank’s right to exercise the various legal remedies, for example, suspension, if there is “performance failure” – an event where the Borrower has not performed the obligation it is required to perform under the terms of the applicable legal agreement; or cancellation, if the Bank has declared “misprocurement.”

d. **Procurement Guidelines** (goods, works, non-consulting services) (emphasis added):

“Misprocurement 1.14 The Bank does not finance expenditures under a contract for goods, works, or non-consulting services if the Bank concludes that such contract: (a) has not been awarded in accordance with the agreed provisions of the Loan Agreement and as further elaborated in the Procurement Plan to which the Bank provided no objection; (b) could not be awarded to the bidder otherwise determined successful due to willful dilatory conduct or other actions of the Borrower resulting in unjustifiable delays, the successful bid being no longer available, or the wrongful rejection of any bid; or (c) involves the engagement of a representative of the Borrower, or a recipient of any part of the Loan proceeds, in fraud and corruption as per paragraph 1.16(c). In such cases, whether under prior or post review, the Bank will declare misprocurement, and it is the Bank’s policy to cancel that portion of the loan allocated to the goods, works, or non-consulting services that have been misprocured. The Bank may, in addition, exercise other remedies provided for under the Loan Agreement. Even once the contract is awarded after obtaining a no objection from the Bank, the Bank may still declare misprocurement and apply in full its policies and remedies regardless of whether of the loan has closed or not, if it concludes that the no objection was issued on the basis of incomplete, inaccurate, or misleading information furnished by the Borrower or the terms and conditions of the contract had been substantially modified without the Bank’s no objection.”

Similar provisions are contained in Paragraph 1.19 of the Consultants’ Guidelines.

e. **Procurement Regulations for Borrowers:** Section III (Governance): Noncompliance (emphasis added)

“3.24 If the Bank determines that the Borrower has not complied with the procurement requirements set out in the Legal Agreement, the Bank may, in addition to exercising the legal remedies set out in the Legal Agreement, take other appropriate actions, including declaring misprocurement (for example, due to the failure to address complaints in accordance with applicable requirements).

3.25 Even once the contract is awarded after obtaining a no objection from the Bank, the Bank may still take appropriate actions and exercise legal remedies, regardless of whether the project has closed or not, if it concludes that the no objection or the notice of

satisfactory resolution was issued on the basis of incomplete, inaccurate, or misleading information furnished by the Borrower or the terms and conditions of the contract had been substantially modified without the Bank's no objection."

f. **Disbursement Guidelines.** See [Section 7 and 8](#) which refer to ineligible expenditures and refunds.

4. **Summary.** The Bank's internal rules, complemented and reinforced by standard contractual terms and conditions between the Bank and Borrower, establish a robust operational and contractual framework for procurement, including addressing procurement noncompliance. Among other things, this framework:

a. requires that the Borrower adheres to specified procurement rules in implementing the Bank financed IPF operation;

b. establishes that the Bank monitors and provides implementation support to the Borrower in complying with the Borrower's project-related obligations;

c. provides that if the Borrower does not comply with its obligations, the Bank has the right - as may be warranted and appropriate in a particular case, and taking into account country, sector, and project circumstances, risks, and nature and scope of noncompliance - to exercise legal remedies (suspension, cancellation, refund) and/or take and require that the Borrower take other appropriate actions.

C. Key Operational Considerations in Dealing With Procurement Noncompliance

1. **Procurement Guidelines and Procurement Regulations for Borrowers.** From an operational and legal point of view, the Bank's response to procurement noncompliance in IPF operations does not differentiate between operations that are subject to the Procurement Guidelines, and operations that are subject to the Procurement Regulations for Borrowers. Under both regimes, the Bank has a right (not an obligation) to exercise legal remedies and/or take other appropriate actions.² While historically, the Bank's response to significant procurement noncompliance under the Procurement Guidelines has been to declare misprocurement and cancel loan funds,³ other legal remedies are

² Generally speaking, pursuant to the General Conditions (and Standard Conditions), the Bank has flexibility in decisions involving the exercise of legal remedies. All of the remedies set out in the General Conditions (and Standard Conditions) are described as actions the Bank has a legal right ("may") take. This flexibility is consistent with the provisions of OP 10.00 and the general principle that as a lender and a development institution, the Bank needs to have discretion and space to exercise judgement when deciding whether, when and how to deal with noncompliance.

³ OP 11.00, now retired and replaced with the Procurement Policy, stated that when misprocurement is declared, the Bank "normally" cancels the relevant portion of the loan proceeds, unless in exceptional cases the Bank agrees not to cancel the loan proceeds, but instead agrees to reallocate the amounts to other components of the project.

also available (for example, suspension), and the Bank is also able to take other actions (for example, to ask that the Borrower take corrective actions).

2. **Identification and Assessment of Potential Procurement Noncompliance.** Procurement noncompliance may occur and may be identified at any stage of IPF project implementation. Procurement noncompliance may be self-identified by the Borrower, and reported to the Bank, or it may be identified as a result of the Bank's prior or post review supervision, following an independent procurement review, through consideration of a complaint, etc.
3. Actual or potential cases of noncompliance need to be properly assessed. According to the Procurement Procedure, the assessment is led by the APS/PAS or APM, who normally consults with TL, and may also seek additional information from the Borrower, and may obtain technical advice from other procurement specialists, legal advice from the CL or LEGPrA, and inputs and guidance from other Bank staff.
4. As stated in the Procurement Procedure, each potential case of noncompliance is described in a memorandum prepared by the APS/PAS or APM for the TL. The memorandum describes information necessary to understand whether noncompliance has occurred, its reasons and impact, and most appropriate course of action recommended. The memorandum identifies which procurement requirement that has not been met, describes the nature and scope of noncompliance, known reasons or circumstances that led to noncompliance, similar cases (if any) that may have occurred previously in the given project or in other projects with the same parties, the impact of noncompliance on the integrity of the project procurement process, and its potential impact on the successful completion of the project.
5. The memorandum recommends actions that should be taken by the Bank and the Borrower in response to noncompliance, and describes the reasons for the recommendation. The recommendation may be not to take any action, to formally seek further information from the Borrower, to involve the INT,⁴ to pursue actions that do not involve legal remedies (described below), or to exercise legal remedies.
6. The APS/PAS or APM exercise professional judgement in deciding what actions to recommend. The recommendation takes into account all relevant factors of the case, including:
 - a. actions, inactions or omissions by the Borrower, or any party involved in the procurement process, including the Bank staff;
 - b. severity of the noncompliance;
 - c. degree of harm to the successful completion of the procurement process or project development objectives;

⁴ See [Working Arrangements among the Regions, INT, and OPCS Concerning Allegations of Fraud and Corruption in Investment Project Financing](#).

- d. whether or not the noncompliance can be remedied by corrective action;
- e. the implementing agency's past history of procurement compliance and implementing corrective actions;
- f. any mitigating circumstances, including voluntary corrective actions already taken or proposed to be taken by the Borrower, or the Borrower's degree of collaboration in the assessment; and
- g. the risk to the Bank's reputation.

7. **Recommendation and Decision Related to Procurement Noncompliance.** As described in the Procurement Procedure, if, based on the recommendations of the noncompliance assessment memorandum or contrary to the memorandum recommendations, the TL decides not to recommend that the Bank take any actions in response to noncompliance, the TL sends a memorandum to project files describing the facts, findings and reasons for not taking action. If the TL decides to recommend that action be taken by the Bank, the TL seeks inputs from the CL, APM and others⁵, as appropriate, and the final decision is made by the CD. If the TL recommended course of action differs from inputs from the APS/PAS, APM, LEG, the memorandum to the CD explains the reasons for the difference. Disagreements among staff with ADM roles are resolved in accordance with the ADM Guidance.⁶
8. If the recommendation and decision is to exercise legal remedies (suspension, cancellation, refund), the ADM roles and procedures described in the Procurement Procedure are followed. If the recommendation and decision is for the Bank to take actions other than the exercise of legal remedies, the TL or CD (as appropriate) notify the Borrower and implement the decision. The Bank's decision to take actions other than the exercise of legal remedies does not preclude it from subsequently exercising such remedies.

⁵ To be consistent with the IPF [Instructions for Suspension, Cancellation and Placement of Bank Loans in Nonperforming Status](#), and to ensure that cancellation can proceed as proposed, it is strongly advisable that the TL consults with WFAFO FO when contemplating declaration of misprocurement with cancellation. The next revision of the Procurement Procedure will include WFA FO clearance as an ADM requirement.

⁶ Paragraph 5 (e) of the [ADM Guidance](#) states: "**Resolving Disagreements among Participants in Decisions.** The Recommender is responsible for resolving substantive disagreements with advice received. If the disagreement is: (a) material to the proposal, and (b) cannot be resolved at that level, the Recommender brings the matter to the Concurrer for resolution. If there is no Concurrer, or if the Concurrer is unable to resolve the matter, the Recommender initiates a discussion with the Decider. The Decider either resolves the matter or escalates it further up the management chain. Differences of views that require escalation to the Concurrer and above are to be recorded to facilitate a productive discussion, and ensure focused consideration at higher levels. The Concurrer, the Decider, or a higher level manager, as the case may be, communicates resolution of each issue to the Recommender and other relevant parties. This process may also be used to escalate other issues that materially impact the decision process, such as timeliness of Clearers' and Advisors' responses."

9. **Examples of Actions Other than Legal Remedies the Bank May Take in Response to Procurement Noncompliance.**⁷

a. **Increase the project fiduciary risk classification of the project and intensify Bank supervision of the project.** This may include greater reliance on third party assurances, carrying out IPRs or reducing or modifying the prior reviews thresholds by the Bank, increasing the periodicity or sample size of the post reviews by the Bank, etc. This action may be appropriate when noncompliance is due to limited institutional capacity by the Borrower.

b. **Request changes in the PPSD and/or the Procurement Plan.** If a result of noncompliance, the Bank considers that the original PPSD/Procurement Plan are no longer appropriate and require modifications, the Bank may ask the Borrower to reformulate the PPSD to provide additional assurances and mitigating measures to avoid future noncompliance, and/or make changes in the Procurement Plan. The changes may include removing certain approaches to market, replacing the implementing agency, hiring third parties or excluding implementing agents or items or parts of the project that are affecting performance.

c. **Action Plan.** The Bank may request that the Borrower formally agree on a specific action plan to address and correct noncompliance, and take steps to lessen the risk of future noncompliance.

d. **Letter of Reprimand.** The Bank may issue a formal “Letter of Reprimand” to the Borrower. This letter may describe the corrective, preventive or other mitigating actions the Borrower is required to take. The reprimand may include a demand for substitution of funds.

e. **Misprocurement.** In particularly serious or egregious cases of noncompliance, the Bank may declare misprocurement. When misprocurement is declared the Bank may (but is not required to) cancel part of the loan related to the noncompliance. Cancellation of funds would be a legal remedy.

SECTION IV – OTHER PROVISIONS

N/A

Section V – TEMPORARY PROVISIONS

N/A

SECTION VI –EFFECTIVE DATE

⁷ For general information and guidance related to project implementation support and monitoring, see Section IV of [Investment Project Financing Implementation Support Guidance Note](#).

This Guidance is effective as of the date on its cover page.

SECTION VII – ISSUER

The issuer of this Guidance is CPO, OPCS.

SECTION VIII – SPONSOR

The sponsor of this Guidance is the Lead Specialist, OPCS.

SECTION IX – RELATED DOCUMENTS

Bank Directive, “[Procurement in IPF and Other Procurement Operational Matters](#)”

Bank Policy, “[Procurement in IPF and Other Procurement Operational Matters](#)”

Bank Directive (BP) 10.00, “[Investment Project Financing](#)”

Bank Procedure, “[Procurement in IPF and Other Operational Procurement Matters](#)”

Bank Procedure, “[Working Arrangements among the Global Practices, the Regions, INT and OPCS Concerning Fraud and Corruption.](#)”

[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.

“[Instructions: Investment Project Implementation Support to Project Completion](#)”

Operational Policy (OP) 10.00, “[Investment Project Financing](#)”

“[World Bank Procurement Regulations for IPF Borrowers](#)”

Questions about this Guidance should be addressed to the CPO, OPCS.