



Report Number : ICRR0021184

1. Project Data

Country
Morocco

Practice Area(Lead)
Governance

Programmatic DPL
Planned Operations: 2

Approved Operations: 2

Operation ID
P130903

Operation Name
MA-Accountability and Transparency DPL

L/C/TF Number(s)
IBRD-82950

Closing Date (Original)
31-Dec-2014

Total Financing (USD)
200,000,000.00

Bank Approval Date
29-Oct-2013

Closing Date (Actual)
31-Dec-2014

IBRD/IDA (USD)

Co-financing (USD)

Original Commitment	200,000,000.00	0.00
Revised Commitment	200,000,000.00	0.00
Actual	206,729,013.78	0.00

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Group
IEGEC (Unit 1)

Operation ID
P154041

Operation Name
MA: Transparency and Accountability DPL2 (P154041)



L/C/TF Number(s) IBRD-82950,IBRD-85440	Closing Date (Original) 31-Dec-2016	Total Financing (USD) 200,000,000.00
Bank Approval Date 22-Oct-2015	Closing Date (Actual) 31-Dec-2016	
	IBRD/IDA (USD)	Co-financing (USD)
Original Commitment	200,000,000.00	0.00
Revised Commitment	200,000,000.00	0.00
Actual	200,000,000.00	0.00

2. Program Objectives and Policy Areas

a. Objectives

The program development objective of the First (Hakama I) and Second (Hakama II) Morocco Transparency and Accountability Development Policy Loans was: "to strengthen mechanisms promoting transparency and accountability in the management of public resources, and to support legal reforms fostering open governance in Morocco in line with the new Constitution".

b. Pillars/Policy Areas

There were two policy areas:

Strengthening Transparency and Accountability in the Management of Public Resources aimed to adopt performance-informed budgeting, improve competition and transparency in public procurement and in public-private partnerships (PPPs), enhance financial control and governance in state-owned enterprises (SOEs) and public agencies, and modernize the management of local finances and inter-governmental fiscal relations.

Fostering Open Governance aimed to enhance fiscal transparency and access to information, improve voice and citizen engagement, and provide online access to basic administrative services.

c. Comments on Program Cost, Financing, and Dates

Program Cost: The program cost was estimated at appraisal at US\$200 million equivalent for Hakama I and US\$200 million equivalent for Hakama II.



Financing: The program was financed by IBRD loans of Euro 151.1 million (US\$206.7 million equivalent) for Hakama I and US\$200 million for Hakama II.

Dates: Hakama I was approved on October 29, 2013, became effective on December 13, 2013 and closed as scheduled on December 31, 2014. Hakama II was approved on October 22, 2015, became effective on December 21, 2015, and closed as scheduled on December 31, 2016.

3. Relevance of Objectives & Design

a. Relevance of Objectives

The objectives of Hakama I and Hakama II were relevant to the Moroccan country context at the time of appraisal. Following the “Arab Spring” (2011-12), the Government responded to citizen demands for greater civic rights, accountability and transparency with the adoption of a new Constitution in July 2011. Hakama I, appraised in 2013, and Hakama II, appraised in 2015, sought to exploit the window of opportunity for transformational reforms by offering a reform program focused on accountability and transparency in budgeting, procurement, public-private partnerships (PPPs), state-owned enterprises (SOEs), local government finances, government information, government administrative services, and citizen engagement, in line with the principles enshrined in the new Constitution.

Hakama I and Hakama II remained aligned to the priorities of the Government's 2012-2016 Program, which is structured around five pillars: (1) deepening national identity, preserving social cohesion and diversity, and openness; (2) consolidating the rule of law, strengthening good governance, democratic participation and advancement of regionalization and decentralization, in the context of accountability and true citizenship; (3) pursuing strong, competitive, multi-sector, diversified, wealth- and employment-generating, and equitable economic growth; (4) promoting social programs guaranteeing equitable access to basic services and strengthening solidarity and equal opportunities across citizens, generations, and regions; and, (5) consolidating the country's regional and international credibility and promotion of public services aimed at Moroccans living abroad.

Hakama I and Hakama II also remained aligned to the strategic focus of the World Bank Group's "Country Partnership Strategy for the Kingdom of Morocco for the Period FY2014-17" which articulates three pillars and results areas: promoting competitive and inclusive growth; building a green and resilient future; and strengthening governance and institutions for improved services delivery to all citizens.

Rating
High

b. Relevance of Design



The PDO was clearly stated. The two policy areas exactly matched the two objectives of the program. The Theory of change was coherent, and the results framework followed a logical causal chain from policy areas and prior actions to program outcomes and to the objectives. For the first objective, adopting performance-informed budgeting, improving competition and transparency in public procurement and in PPPs, enhancing financial control and governance in SOEs and public agencies, and modernizing the management of local finances and inter-governmental fiscal relations could be expected to strengthen mechanisms promoting transparency and accountability in the management of public resources. For the second objective, legal reforms that enhanced fiscal transparency and access to information, improved voice and citizen engagement, and provided online access to basic administrative services could foster more open governance in Morocco in line with the new Constitution.

The prior actions consisted principally of the enactment of new laws and the issuance of new rules and regulations that would establish the framework for the policy and institutional reforms. The Bank designed the program such that changes to the legal framework --- the passage of new laws and regulations --- were matched with measures to operationalize them (ICR, page 16).

The Bank matched Hakama I and Hakama II with an accompanying National Governance Framework (NGF) Implementation Support Project, a technical assistance program supported by the Middle East and North Africa (MENA) Transition Fund. This would provide the technical backing necessary to implement the program.

Morocco's macroeconomic situation was broadly satisfactory at the time of the preparation and appraisal of Hakama I. Economic growth strengthened from 2.7 percent in 2012 to 4.4 percent in 2013, while inflation remained low at under 2 percent. The fiscal deficit (general government, including grants) declined from 7.4 percent of GDP in 2012 to 5.6 percent in 2013. The current account deficit fell from 9.7 percent of GDP in 2012 to 7.5 percent in 2013. Morocco's macroeconomic situation was also broadly satisfactory at the time of the preparation and appraisal of Hakama II. Growth remained strong at 4.5 percent in 2015, notwithstanding the drought of 2014, and inflation remained under 2 percent. The completion of the subsidy reforms begun in 2014 helped to reduce the fiscal deficit further to 4.3 percent in 2015. The steep decline in global oil prices in mid-2014 favored the external account and the current account deficit declined to 1.9 percent of GDP.

Rating
Substantial

4. Achievement of Objectives (Efficacy)

Objective 1

Objective

To strengthen mechanisms promoting transparency and accountability in the management of public resources.



Rationale

Morocco adopted **performance-informed budgeting**, with the passage of Organic Budget Law No. 130-13 in 2015 which introduced programmatic performance-oriented budgeting in government (prior action, DPL2), the implementation of which has since started in central government agencies. The law lays the foundation for public financial management reforms going forward, with all 42 ministries expected to present programmatic budgets for 2018. The two outcome targets related to this sub-objective were exceeded. (1) Morocco scored a “B”, exceeding the target of a “C” and from a baseline of “D”, on indicator PI-8 of Public Expenditure and Financial Accountability (PEFA), the multi-donor diagnostic instrument that measures the quality of a country’s public financial management. Indicator PI-8 covers service delivery performance information in the executive’s budget proposal and determines whether performance audits are carried out and whether the information is collected and reported. (2) Eleven departments, one more than the target of ten, made their performance plans public on the Ministry of Economy and Finance (MEF) website. The baseline was zero departments.

Morocco **enhanced aspects of competition and transparency in public procurement and in PPPs**, following the issuance of Public Procurement Decree No. 2-12-349 (prior action, DPL1) and introduction of e-procurement and reverse auctions (prior action, DPL1), both aimed at improving the efficiency of the tendering process. Morocco also passed Law No. 86-12 and its implementing decree No. 2-15-45 (prior action, DPL2), which mandated the assessment of the financial viability of proposed PPPs and required the publication of PPP contracts. The three outcome targets related to this sub-objective were met. (1) The number of procuring entities (central government agencies, local governments, and public enterprises) subject to the new procurement rules --- at 3,589 --- exceeded the target of 3,345. (2) The percentage of savings realized on the procurement of standard supplies --- 27.5 percent --- exceed the target of 10 percent. (3) All new PPPs --- 40 are in the pipeline --- of the central government, SOEs, and agencies now follow the principles and rules of the new PPP contracts law.

Morocco enhanced **financial control and governance in SOEs and public agencies**, with the adoption of the Code for Corporate Governance (prior action, DPL1 and DPL2), which used principles laid out by the OECD for governance structures, internal control frameworks, financial accounting and reporting systems, and transparency principles. Two of the three outcome targets for sub-objective were met. (1) Following the code, 35 SOEs and agencies established governance committees, exceeding the target of 20. (2) 17 SOEs and agencies adopted a risk framework, exceeding the target of 10. Regarding the third outcome target, 13 SOES and agencies published financial statements and reports on the membership and activities of their governing structures on their websites, two short of the target of 15.

Morocco **modernized the management of local government finances and inter-governmental fiscal relations**, after the enactment of Organic Law No. 111-14 in 2015 (prior action, DPL2), which aimed to reduce regional disparities by increasing the power of regional governments, though their directly-elected presidents and regional councils, to manage of their own budgets. The two outcome targets for this sub-objective were met. (1) All local governments have real time information on budget execution through the Gestion Intégrée de la Dépense (GID) or Integrated Financial Management (IFM), and all produce annual consolidated administrative accounts. (2) All directly-elected regional councils and their presidents now have the authority to manage their own regional government budgets. Prior to the decentralization principle advocated by the 2011 Constitution, subnational governments --- regions, prefectures (urban areas),



provinces (rural areas), and communes --- played only a limited role in the provision of public services and investment and in the management of government revenues and expenditures.

With the program meeting all of the outcome targets for the sub-objectives to adopt performance-informed budgeting, enhancing competition and transparency in public procurement and PPPs, and modernizing the management of local government finances and inter-governmental fiscal relations, the degree of achievement of the objective to strengthen the mechanisms promoting transparency and accountability in the management of public resources is assessed as substantial. The program missed attaining only one of three outcome targets for the sub-objective to enhance financial control and governance in SOEs and public agencies.

Rating

Substantial

Objective 2

Objective

To support legal reforms fostering open governance in Morocco in line with the new Constitution".

Rationale

Morocco took steps to enhance **fiscal transparency and access to information** with the passage of ATI Law No. 31-13 in 2018 (prior action, DPL2), which allows citizen access to government information. However, neither of the two outcome targets for this sub-objective was met. (1) Morocco's score on "access to information" (ATI) in the Open Government Partnerships (OGP) scorecard remained a "3", short of the target of "4". The ATI Law was passed by Parliament only in February 2018, reflecting both delays with the formation of the coalition government following the 2016 elections and resistance to the ATI concept from the Moroccan polity. The delay prevented a re-scoring on the ATI card, in turn affecting Morocco's eligibility for membership in the OGP, the multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance. (2) No ministry has yet adopted the unified information request form and the information exchange mechanism for information officers, which would have evidenced the implementation of the ATI Law. The target was to have two ministries adopt the request form and information exchange mechanism.

Morocco began to lay the groundwork for **improving voice and citizen engagement** with the passage of Organic Law 44-14 on public petitions in 2016 (prior action, DPL2). One of the three outcome targets for this sub-objective was exceeded, but the other two were not met. More than 100 draft legal texts (compared to a baseline of 45) had been published and made available for public comment by 2016, exceeding the target of 63. The target to achieve a score of 0.552 on Sub-Indicator No. 5.3 in the World Justice Project's (WJP's) Rule of Law Index was not met --- no score is available for Morocco. Sub-Indicator No.5.3 measures the



access of citizens to the right of petitions and participation. The goal of 75 percent of public petitions filed receiving a response was not reached. The platform to receive and respond to petitions was not yet operational at program closure. No reason was cited for the delay.

Morocco has started to provide **online access to basic administrative services**, with the new e-government application allowing citizens online access to their birth certificates (prior action, DPL1). The outcome target for this sub-objective was considerably exceeded. Some 11,024 birth certificates ordered online were delivered by registered mail in 2016, exceeding the target of 5,000.

With the program meeting none of the two outcome targets for the sub-objective to enhance fiscal transparency and access to information and only one of the three outcome targets for the sub-objective to improve voice and citizen engagement, the degree of achievement of the objective to support legal reforms fostering open governance is assessed as modest. The outcome target for the sub-objective to provide online access to basic administrative services was met.

Rating
Modest

5. Outcome

The objectives were highly relevant to the country context, and well aligned with both the Government's and the World Bank Group's strategies. Program design was substantially relevant to addressing the demands for accountability and transparency in a broad range of government functions and citizen activities. The degree of achievement of the first objective to strengthen mechanisms promoting transparency and accountability in the management of public resources is assessed as substantial. The program met all outcome targets - performance-informed budgeting was adopted, competition increased and transparency enhanced in public procurement and PPPs, and the management of local government finances and inter-governmental fiscal relations was strengthened. The efficacy of the second objective - to support legal reforms fostering open governance in Morocco in line with the new Constitution - is assessed as modest. There was only limited progress towards greater fiscal transparency and access to information - two related outcome targets were not met, nor were two out of three targets measuring improved voice and citizen engagement and online access to basic administrative services. Overall, there are moderate shortcomings and the series' outcome is assessed as moderately satisfactory.

a. Outcome Rating Moderately Satisfactory



6. Rationale for Risk to Development Outcome Rating

Institutional Capacity Risks: Although all 42 ministries were expected to submit performance budgets in 2018, the ICR (page 10) reports that some ministries fared better than others with the early performance budgeting exercises. Meanwhile, although local governments now have legal authority over their budgets, the allocation of resources to the regions will be accomplished only gradually (page 11) and over a 10-year period from the passage of the Organic Law on Regions of 2015. These findings imply that institutional capacity risks to the sustainability of the development outcomes of budget reform remain. Only experience and training will help mitigate these risks, and even then, the outcomes are likely to be uneven across ministries and across local governments.

Political Economy Risks: The three-year delay in the appointment members to the CNPC by the Council of Government reflects risks arising from vested interests opposed to reform especially in the areas of procurement, public-private partnerships, and state-owned enterprises. These risks are likely to persist as the reforms are broadened and deepened.

Political Risks: There are political risks associated with the ATI reforms and with the direct petition initiative. The ATI Law was passed more than a year after the closing of Hakama II, and the ICR (page 12) reports that was resistance to the law from the Moroccan polity. There was also opposition to the Organic Law No. 44.14 on petitions, with opponents arguing that citizens had representation in Parliament and, therefore, the right to petition was unnecessary. Access to information and the right to direct petitions are politically contentious issues, and it is not likely that opposition to these reforms will diminish. Moreover, such public access to information is a new concept in Morocco.

a. Risk to Development Outcome Rating

Substantial

7. Assessment of Bank Performance

a. Quality-at-Entry

The reform program was underpinned by analytical and technical work previously initiated to support, inter alia, the Bank's public administration reforms loans to Morocco (PARL I-IV). The performance budgeting initiative was informed by the Public Expenditure and Financial Accountability diagnostic (PEFA) of 2009; procurement reform by the Country Procurement Assessment Reports (CPARs) of 2003 and 2008; the corporate governance of SOEs by the Corporate Governance Reports on Observance of Standards and Codes (ROSC) of 2002 and 2011; regionalization by the Guidelines on Devolution of 2006 and Policy Note on Decentralization and Devolution of 2010; and access to information, by ATI international conferences and workshops in 2012 and 2013.

The Bank consulted widely with development partners in the preparation of Hakama I and Hakama II. The European Union (EU) has a four-year four-tranche operation and the African Development Bank (AFDB), a two-operation programmatic series, supporting tax reforms in Morocco. The Bank coordinated related



technical assistance activities with the EU and the AFDB. The Bank also worked in close collaboration with the International Monetary Fund (IMF), with the IMF participating in Bank project review meetings, and the Bank in IMF Article IV consultations.

The program had a cogent and logical Results Framework. The results indicators were mostly adequate for assessing the program outcomes. The program-supported reforms to the legal framework were matched by measures to operationalize the new laws and regulations supported by the program.

A matching TA project was prepared to support the implementation of Hakama I and Hakama II. The project provided critical capacity building, training, and technical knowledge inputs to facilitate the reform effort.

The Program Documents (pages 38-39 for Hakama I and pages 36-37 for Hakama II) anticipated policy coordination, institutional capacity, and stakeholder opposition risks. The Program Documents also advanced measures to mitigate these risks: an integrative program design to achieve synergies between reform and stakeholders; an adaptive approach to reduce resistance; a rapid results approach to build reform momentum; technical assistance to address implementation challenges; multi-stakeholder engagement to draw cooperation; enhanced information and communication; and, a sequenced approach to strengthen governance and performance.

There was one minor shortcoming. The communication plan for the DPL, which would have guided how the Government was to draw popular support for the reforms, was weaker than warranted by the novelty of the concepts and reforms advanced by the program --- access to information, the right of petition and participation, and e-government.

Quality-at-Entry Rating

Satisfactory

b. Quality of supervision

The Bank provided day-to-day support to the operations (ICR, page 21) and conducted regular supervision missions. Bank sector specialists provided guidance and technical support.

TA funding was disbursed as planned. The Bank also coordinated TA activities with the EU and AFDB.

Quality of Supervision Rating

Satisfactory

Overall Bank Performance Rating

Satisfactory

8. Assessment of Borrower Performance



a. Government Performance

The Government demonstrated a strong early commitment to the reform program, as evidenced by the timely execution of the prior actions to Hakama I and Hakama II. The Government lagged only with the passage of the ATI Law, reflecting in part delays with the formation of a coalition government following the elections of 2016.

Coordination was effective overall, considering the number of implementing agencies --- seven ministries -- although there were gaps in aggregating and updating the results indicators.

However, there was a subsequent slowdown with follow-up actions as the reform program progressed. The ATI lost a champion with the change in government (ICR, page 21).

Government Performance Rating

Moderately Satisfactory

b. Implementing Agency Performance

The Ministry of General Affairs and Governance (MAGG) was responsible for the overall implementation of the program. MAGG coordinated the activities of the implementing agencies effectively.

The performance of the implementing agencies of the program --- the Ministry of Economy and Finance; Interior; Relations with Parliament and Civil Society; Civil Service and Administrative Reform; Industry, Commerce, Investment and ICT; and the Secretary General of the Government --- was variable, but overall moderately satisfactory (ICR, page 22).

There were delays with some required actions. The Council of Government approved the draft decree creating the National Public Contracts Commission (CNPC) in September 2015, but appointed the commission members only in January 2018. Parliament passed the ATI Law only in February 2018, more than a year after Hakama II closed in December 2016.

Implementing Agency Performance Rating

Moderately Satisfactory

Overall Borrower Performance Rating

Moderately Satisfactory

9. M&E Design, Implementation, & Utilization

a. M&E Design

Most of the results indicators and outcome targets were adequately linked to the PDO. For the first policy area, the results indicators would provide reasonably solid evidence for improved accountability and transparency in



the management of public resources. Similarly, for the second policy area, the results indicators would provide evidence of improved open governance.

The results indicators were measurable, had baselines and targets, and did not require data collection efforts beyond performance reporting by the implementing agencies.

However, there were issues with one outcome indicator for the accountability and transparency reforms --- Morocco's PEFA score on service delivery performance information --- and two results indicators for the open governance reforms --- Morocco's OGP score on ATI, and WJP score on citizen access to the right to petition. While of value in assessing a country's performance relative to its peers, these global composite indicators are of limited usefulness in assessing the efficacy of any particular country reform program. First, it is difficult to attribute directly the score on an indicator to the impact of a particular reform action. Second, the methodologies for measuring these indicators often change over time. Third, the indicators are typically composites; the sub-indicators, which may be more relevant are frequently difficult to "unpack". Fourth, assessments and scoring are conducted only infrequently and not always at regular intervals.

The implementing agencies were responsible for reporting on the results of reform actions under their purview, with the MAGG playing a coordinating role for the program as a whole.

b. M&E Implementation

There were gaps in updating and aggregating all the results, according to the ICR (page 21). This may imply shortcomings with regard to the MAGG's coordinating role in M&E implementation.

c. M&E Utilization

The ICR does not report on the utilization of M&E data.

M&E Quality Rating

Substantial

10. Other Issues

a. Environmental and Social Effects

Environmental Effects: Hakama I and Hakama II did not trigger any environmental safeguards policies. Following the requirements of Bank Operational Policy OP 8.60 (paragraph 9: Poverty and Social Impacts, and paragraph 10: Environmental, Forests, and Other Natural Resource Aspects), which govern DPLs, the Program Documents for Hakama I (page 36) and for Hakama II (pages 33-34) made the following determination: (a) the operations were not likely to have significant effects on the environment, forests or other natural resources; (b) all actions supported by the operations were policy-oriented and none involved



direct investments or physical works; (c) the proposed improvements to the public budgeting system did not target environmental procedures and would not either directly improve or degrade existing standards for the environment; and, (d) as the institutional capacities of government ministries were strengthened, so would public expectations rise for their management of natural resources and the environment.

Social Effects: The Program Documents for Hakama I (page 35) and for Hakama II (pages 32-33) argued that: (a) the reforms supported by the operations would contribute to implementing new constitutional rights and governance principles based on greater public accountability, transparency, and participation; (b) over the medium-term, the reforms would have a positive impact on citizens' voice and the efficacy of the public sector to deliver services; (c) but that the reforms were not expected to have any significant distributional impacts.

b. Fiduciary Compliance

The Program Documents for Hakama I (pages 36-37) and for Hakama II (pages 34-35) stated that the operations would follow Bank procedures for DPOs. No fiduciary issues are reported.

c. Unintended impacts (Positive or Negative)

d. Other

11. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately Satisfactory	Moderately Satisfactory	---
Risk to Development Outcome	High	Substantial	Uneven results with performance-informed budgeting, delays with the appointment of CNPC members, and delays with the passage of the ATI Law, and opposition to the law on petitions indicate that institutional capacity risks, political economy risks and



			political risks are substantial.
Bank Performance	Moderately Satisfactory	Satisfactory	There were only minor shortcomings at entry pertaining to the program communications plan. Meanwhile, supervision was effective.
Borrower Performance	Moderately Satisfactory	Moderately Satisfactory	The ICR also rates Borrower performance as moderately satisfactory.
Quality of ICR		High	---

Note

When insufficient information is provided by the Bank for IEG to arrive at a clear rating, IEG will downgrade the relevant ratings as warranted beginning July 1, 2006.

The "Reason for Disagreement/Comments" column could cross-reference other sections of the ICR Review, as appropriate.

12. Lessons

Three lessons are drawn from the ICR (pages 22-24), with some adaptation.

- There is value to frontloading a reform program when a clearly identifiable opportunity for transformative change emerges. The "Arab Spring" of 2010-11 and the ratification of a new Constitution in 2011 created such an opportunity for economic and governance-related reforms in Morocco. The Hakama I and Hakama II development policy operations, which aimed to promote accountability and transparency in the management of public resources and to foster open governance, loaded many legal, policy and institutional initiatives upfront in the program timeline to catch the reform wave going forward.
- Sustained policy dialogue serves to nurture a reform process. Continuous dialogue among development partners, governments and stakeholders keeps the focus on the policy agenda and motivates progress with reform actions. The Bank's country dialogue with Morocco on accountability, transparency, and governance helped to encourage the Authorities, albeit with some delay, to appoint members of the procurement body CNCP, enact the ATI Law, and move forward with the petitions system.
- Harmonization of operational demands on borrowers by development partners supporting multi-donor programs assists in the successful implementation of such programs. The Bank, EU and AFDB took a unified approach to their public-sector governance reform programs in Morocco and assumed the burden not only of policy, and but also of operational, coordination. The Government did not have to comply with the separate operational requirements of three different external agencies.

13. Assessment Recommended?



No

14. Comments on Quality of ICR

The assessment of the program results is evidence-based. The ICR provides a useful summary of the operations' performance relative to the results indicators (Table 5, page 16), which it sets in the context of the results framework for the program (pages 9-12), and offers a well-argued narrative (pages 16-19) justifying its ratings.

The analysis of the program outcomes is candid. The ICR provides a balanced view of the strengths and weaknesses of the program design (pages 12-13, and 16), the M&E plan (pages 13-14), the Bank's performance (pages 20-21), and the borrower's performance (pages 21-22).

The document offers a comprehensive record of the program. The ICR adequately documents the context of the reform program (pages 1-2), the policy areas (pages 6-7), the prior actions (Table 4, pages 8-9), and the changes between triggers and prior actions for the second operation (Annex 7, page 40).

a. Quality of ICR Rating

High