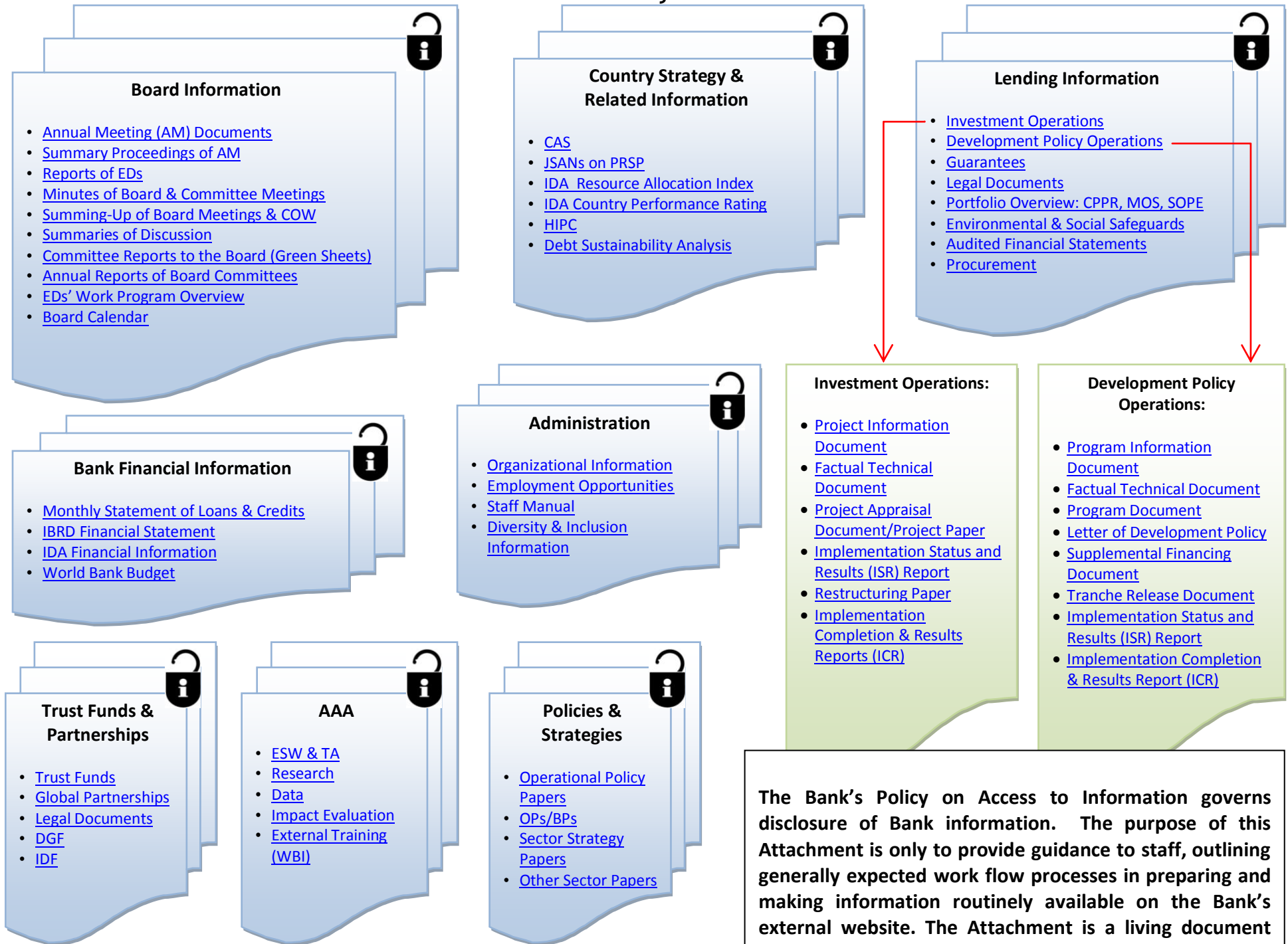


Attachment A: Routinely Available Documents



The Bank's Policy on Access to Information governs disclosure of Bank information. The purpose of this Attachment is only to provide guidance to staff, outlining generally expected work flow processes in preparing and making information routinely available on the Bank's external website. The Attachment is a living document and is subject to periodic change.

Attachment A: Routinely Available Documents

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A. OPERATIONAL DOCUMENTS

A-1: Country Strategy and Related Information

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
a. Country Assistance Strategies		
<p>Country Assistance Strategies (CASs)</p> <p>CAS Progress Reports (CASPRs)</p> <p>Interim Strategy Notes (ISNs)</p> <p><i>[All referred to as CAS products]</i></p>	<p>CASs are subject to the “simultaneous disclosure” provision of the AI Policy – i.e., a CAS may be disclosed upon its distribution to the Board (before the Board discussion) if the country concerned grants its written consent to such early disclosure (see Scenario 1 below).</p> <p>If the country does not consent to simultaneous disclosure, the CAS is disclosed at the end of the Board deliberative process (see Scenario 2 below).</p> <p>Scenario 1: CASs subject to Simultaneous Disclosure</p> <ul style="list-style-type: none"> • The originating unit transmits the CAS to SECPO, indicating in the Board eSubmission Form that (a) the CAS is to be disclosed upon its distribution to the Board, and (b) the country has granted its written consent to such early disclosure. The originating unit must indicate on the front cover that it is still to be considered by the Board (see text in “Comments”). • SECPO distributes the CAS to EDs and notifies IDU that the CAS should now be disclosed. IDU then changes the classification to “Public” and posts the CAS on the Bank’s external website. • If CAS is subsequently revised to reflect the Board discussion, the originating unit sends the final CAS to SECPO by the agreed date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. The final CAS will be distributed to EDs and IDU notified that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the external website. 	<p>Early during the preparation of a CAS, the CD informs the country in writing that: (a) the Bank’s policy is to make all CASs publicly available; (b) the Bank will share the draft CAS with country authorities before it is distributed to the Board so that they have an opportunity to identify whether it contains any confidential information relating to the country; and, (c) the CAS <i>may</i> be disclosed before the Board discussion if the country consents to such early disclosure.</p> <p>Before the CAS is distributed to the Board, the TTL: (a) requests the country authorities to identify whether it contains any confidential information relating to the country; (b) reminds the country authorities of the option to disclose the CAS before the Board discussion; and (c) seeks the country’s written consent to such early disclosure (see Attachment C for a sample language).</p> <p>The CAS team, as it considers appropriate, makes adjustments to the CAS to address the matters of concern to the country before transmitting it to SECPO.</p> <p>For CASs that are simultaneously disclosed the cover of the document should contain the following language:</p> <p style="text-align: center;"><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available in accordance with the Bank’s Policy on Access to Information."</i></p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>Scenario 2: CASs not subject to Simultaneous Disclosure</p> <ul style="list-style-type: none"> The originating unit transmits the CAS to SECPO, indicating in the Board eSubmission Form that: (a) the country has not granted its consent to simultaneous disclosure (to be indicated in the “Comment” field; and (b) the final CAS is to be disclosed at the end of the Board deliberative process. If the CAS does not need revisions, SECPO notifies the Internal Documents Unit (IDU) immediately following the Board meeting that the CAS should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. If the CAS is revised, the originating unit sends the final CAS to SECPO by the agreed date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO distributes the final CAS to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	<p>For a CAS prepared jointly with partners, the CD should advise the partner that it is the Bank’s policy to make all CASs available to the public and that the CAS may be disclosed before the Board discussion if the country consents to such early disclosure. The CAS team should obtain the potential partners’ agreement to the disclosure of the joint product. Before being made public, the CAS team should make any adjustments to the CAS if necessary regarding any information given in confidence by the partner.</p> <p>Classification. As with all Board papers that are routinely disclosed after the deliberative process, when the originating unit transmits a CAS to SECPO, it is classified as “Official Use Only.”¹ IDU changes the classification to “Public” when SECPO notifies IDU that the CAS should be disclosed.</p>
CAS Completion Reports	Disclosed as an Annex to the follow-on CAS.	
b. Country Financing Parameters		
	<p>Country Financing Parameters (CFPs), including the analysis underpinning them, may be disclosed in one of two ways: as part of the CAS or as a self-standing note which is prepared outside the CAS cycle.</p> <p>If prepared as part of the CAS, then the above processes for CASs should be followed.</p> <p>Self-standing CFP notes are disclosed after distribution to the EDs for information.</p> <ul style="list-style-type: none"> The originating unit transmits the document(s) to SECPO, indicating in the Board eSubmission Form that it is to be disclosed after distribution to the EDs. SECPO distributes the documents to the EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” 	<p>The CD may wish to consult the country concerned if s/he believes that the CFP contains confidential country information. The task team, as it considers appropriate, makes adjustments to the document(s) to address the matters of concern to the country.</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits the paper to SECPO, it is classified as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the paper should be disclosed.</p>

¹ See page 9 of the AI Staff Handbook for guidance on when a Board paper, *under exceptional circumstances*, may not be publicly available. In such cases, the **originating unit** classifies the CAS as “Confidential” or “Strictly Confidential.”

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	and posts it on the Bank’s external website.	
c. Joint Staff Advisory Notes (JSANs)		
<p>Joint Staff Advisory Notes (JSANs) on Poverty Reduction Strategy Paper (PRSP)</p>	<p>JSANs are prepared jointly by the IMF and the World Bank. They are made publicly available after having been discussed by both the Bank’s Board and the IMF’s Board. Consistently with the guidelines on JSANs, the gap between the dates for Board consideration of JSANs in the Bank and the IMF should be minimized to the extent possible.</p> <ul style="list-style-type: none"> • The originating unit transmits the JSAN to SECPO, together with a copy of the PRSP, indicating in the Board eSubmission Form that the JSAN is to be disclosed at the end of the Bank and Fund Boards' discussions. • After the JSAN has been discussed by both Boards, if it does not need revisions, SECPO notifies IDU immediately following the Board meeting that the JSAN should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. • If the JSAN is revised, the originating unit coordinates with the IMF to ensure that the final JSAN is distributed to both the Bank and the Fund Boards before it is publicly disclosed. It sends the final text to SECPO by the agreed date, indicating in the Board eSubmission Form that it is being circulated in parallel to the Fund Board and is to be disclosed. SECPO distributes the final JSAN to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website." The IMF’s Transparency Policy for country documents is “voluntary but presumed” on a non-objection basis. If the country authorities object to a (joint) document being disclosed by the Fund, then the Bank will not be able to disclose it. 	<p>Early during the preparation of a JSAN, the Country Director informs the country in writing that: (a) it is the Bank’s policy to make all JSANs available to the public, subject to the Fund’s disclosure policy given that JSANs are joint documents; and (b) the Bank will be sharing the draft JSAN with the country authorities before it is distributed to the Board so that the country authorities have an opportunity to identify whether it contains any confidential information relating to the country.</p> <p>Before the JSAN is distributed to the Board, the TTL requests the country authorities to identify whether it contains any confidential information relating to the country. The Bank, as it considers appropriate, makes adjustments to the JSAN to address the matters of concern to the country before transmitting it to SECPO.</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits a JSAN to SECPO, it is classified as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the JSAN should be disclosed.</p>
d. HIPC		
<p>Heavily Indebted Poor Country (HIPC) Initiative</p> <ul style="list-style-type: none"> • HIPC Preliminary Decision Point • HIPC Decision Point 	<p>HIPC documents are prepared jointly by the Bank and the IMF and are made publicly available after they have been discussed by:</p> <p>(a) the Executive Directors of the Bank; and</p> <p>(b) the Executive Directors of the IMF.</p> <ul style="list-style-type: none"> • the TTL transmits the document to SECPO, indicating in the Board eSubmission Form that it will be made publicly available after it has 	<p>Before finalizing the document, the country concerned is requested to identify any text or data that is confidential. The Bank, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before distributing it to EDs.</p> <p>A MOP accompanying the HIPC document is not made</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<ul style="list-style-type: none"> HIPC Completion Point 	<p>been discussed by the EDs of the Bank and the EDs of the IMF.</p> <ul style="list-style-type: none"> After discussion by both Boards, if it does not need revisions, SECPO notifies IDU that the document is publicly available. The TTL should indicate when the IMF discussion will take place in the Board eSubmission form (in the “Comment” field). If the date of the IMF discussion is after the Bank Board date, the TTL should confirm with SECPO that the IMF discussion has actually taken place before disclosure can be made. If the HIPC document is revised after the two Board discussions, the originating unit sends the final text to SECPO by the agreed date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO distributes the final HIPC document to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	<p>publicly available² and is normally classified by the originating unit as “Official Use Only”. In rare circumstances, a MOP for a HIPC document is classified as “Confidential,” or “Strictly Confidential” based on content.</p>
e. IDA Country Information		
<p>IDA Resource Allocation Index (IRAI)</p>	<p>The IDA Resource Allocation Index (IRAI) is based on the results of the annual CPIA exercise that covers the IDA eligible countries. Beginning in 2005, the Bank discloses for all IDA-eligible countries, including blend countries: (i) the scores for the 16 CPIA criteria; (ii) the cluster averages; and (iii) the overall score (IRAI).</p> <p>The IRAI is released annually at the completion of the CPIA exercise, usually by June. The IRAI ratings are available on the IDA website.</p>	<p>Two elements of the CPIA for IDA-eligible countries, however, are not disclosed and remain restricted: (i) the write-ups that provide the rationale for the ratings, and (ii) the sub-ratings that help determine the scores of some of the criteria.</p> <p>CPIA scores for IBRD countries, as well as write-ups that provide the rationale for the ratings, are <i>not</i> disclosed.</p>
<p>Country Performance Ratings (CPR)</p>	<p>CPRs are used to allocate IDA's resources and are based on the CPIA ratings for IDA-eligible countries and a portfolio performance rating.</p> <p>The CPRs are released annually and are available on the IDA website.</p>	

² MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the AI Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
f. Debt Sustainability Analysis		
Debt Sustainability Analysis (DSA)	<p>IDA-only DSAs are prepared jointly by the Bank and the IMF and are made publicly available after they have been discussed by:</p> <p>(c) the Executive Directors of the Bank; and (d) the Executive Directors of the IMF.</p> <ul style="list-style-type: none"> • the TTL transmits the document to SECPO, indicating in the Board eSubmission Form that it will be made publicly available after it has been discussed by the EDs of the Bank and the EDs of the IMF. • The TTL should also indicate when the IMF discussion will take place in the Board eSubmission form (in the “Comment” field). If the date of the IMF Board discussion is after the Bank Board discussion date, the TTL will confirm with SECPO when the IMF discussion will be completed. • After discussion by both Boards, SECPO notifies IDU that the document may be made available to the public. 	<p>Before finalizing the document, the country concerned is requested to identify any text or data that is confidential. The Bank, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before distributing it to EDs.</p>

A-2: Policies and Strategies

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
a. Operational Policy Papers		
	<p>Operational policy papers are made publicly available through one of three scenarios, depending on whether there have been public consultations and whether the Board has seen an earlier draft.</p> <p>Scenario 1: Simultaneous Disclosure (for papers that have had public consultations <i>and</i> have been discussed by a Board Committee.</p> <p>Operational policy papers are subject to the “simultaneous disclosure” provision of the AI Policy (i.e. they may be disclosed upon their distribution to the Board) because they have had public consultations <i>and</i> the Board has reviewed them before (i.e. a Board Committee discussion).</p> <ul style="list-style-type: none"> • Following a Board Committee discussion, the originating unit transmits the paper to SECPO indicating in the Board eSubmission Form that it is to be disclosed upon its distribution to the Board. The originating unit must mark the document to indicate that it is still to be discussed by the Board (see language under “Comments”). SECPO distributes the paper to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. • Following the Board discussion, the originating unit finalizes the paper and sends the final text to SECPO. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. <p>Scenario 2: Simultaneous Disclosure (for papers that have had public consultations, but have not been discussed by Board committee). The Board needs to approve early disclosure.</p> <p>If the operational policy paper has had public consultations but has not been discussed by a Board committee, the document <i>may</i> be made publicly available</p>	<p>A Memorandum of the President (MOP) accompanying the operational policy paper is not made publicly available³ and is normally classified by the originating unit as “Official Use Only”. In rare circumstances, a MOP is classified as “Confidential,” or “Strictly Confidential “.</p> <p>For operational policy papers that are simultaneously disclosed the cover of the document should contain the following language:</p> <p style="text-align: center;"><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available unless otherwise decided by the Board."</i></p>

³ MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>at least two weeks before the Board discussion, <i>if</i> the Board consents to such early disclosure.</p> <ul style="list-style-type: none"> • The originating unit transmits the paper to SECPO at least 20 business days before the Board discussion indicating on the Board eSubmission Form that the paper is to be disclosed at least 10 business days before the Board discussion, if the Board approves such early disclosure. The originating unit must also mark the document on the front page to indicate that it is still to be discussed by the Board (see language under “Comments”). • The Memorandum of the President (MOP) and the Corporate Secretariat Memorandum that accompany the Board paper include a paragraph seeking Board approval, on an absence of objection basis, to disclose the operational policy paper ten business days before the Board discussion. The closing date will be five working days after distribution to the EDs. • After the closing date, if the Board has approved such early disclosure, SECPO notifies IDU that the paper should now be disclosed. IDU then changes the classification to “Public” and posts it on the external website. • Following the Board discussion, the originating unit finalizes the paper and sends the final text to SECPO. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. <p>Scenario 3: Disclosed After Board Deliberation</p> <p>If the paper has not had public consultations or if the Board does not approve early disclosure in those cases when such approval is required (scenario 2), it is made publicly available at the end of the Board deliberative process.</p> <p>Following the Board discussion, the originating unit finalizes the paper and sends the final text to SECPO. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website.</p>	

Information Category	Timing of Disclosure	Comments
b. Operational Policies (OPs) and Bank Procedures (BPs)		
OPs/BPs	OP/BPs are made publicly available after issuance to staff, including updates (as part of the Operational Manual).	
c. Sector Strategy Papers and Other Sector Papers		
i. Sector Strategy Paper		
Sector Strategy Paper -- Concept Note (including Consultation Plan for a New Sector Strategy Paper (SSP))	Sector Strategy Paper Concept Notes are made publicly available after they are discussed by the Committee on Development Effectiveness (CODE). <ul style="list-style-type: none"> The originating unit transmits the documents to SECPO indicating in the Board eSubmission Form that they are to be disclosed after CODE discussion. After the CODE discussion, the originating unit finalizes the Concept Note and SECPO distributes the final documents to the EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	For full details on the processing of Sector Strategies, including external consultations and discussions with CODE, please see “Preparing a New Sector Strategy: Guidance Note” . During external consultations, the task team shares the Concept Note with institutions, stakeholders and individuals outside the Bank in order to outline the new direction of the SSP and obtain their comments.
Sector Strategy Paper	SSPs are subject to the “simultaneous disclosure” provision of the AI Policy (i.e. they may be disclosed upon their distribution to the Board) because they have had public consultations <i>and</i> the Board has reviewed them before (i.e. CODE discussion). <ul style="list-style-type: none"> Following a CODE discussion, the originating unit transmits the SSP to SECPO indicating in the Board eSubmission Form that the SSP is to be disclosed upon its distribution to the Board. The originating unit must mark the document to indicate that it is still to be discussed by the Board (see language under “Comments”). SECPO distributes the SSP to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. Following the Board discussion, the originating unit finalizes the SSP and sends the final text to SECPO. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. 	Before circulating the SSP to the Board, the task team carries out external consultations based on the Concept Note. Classification. As with all Board papers that are disclosed, when the originating unit transmits a SSP to SECPO, it is classified as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the SSP should be disclosed. For sector strategy papers that are simultaneously disclosed the cover of the document should contain the following language: <i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available unless otherwise decided by the Board."</i>
Mid-cycle Implementation Progress Reports (MCIPR) Concept Note	MCIPR Concept Notes are made publicly available after virtual consideration by CODE. <ul style="list-style-type: none"> The originating unit transmits the MCIPR Concept Note to SECPO indicating 	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>in the Board eSubmission Form that it is to be disclosed after the closing date for CODE consideration.</p> <ul style="list-style-type: none"> • After the closing date, the originating unit revises the Concept Note (if necessary) and SECPO distributes it to the EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	
Mid-cycle Implementation Progress Reports (MCIPR)	<p>MCIPR is discussed by CODE, after which it is distributed to the Board for information.</p> <ul style="list-style-type: none"> • Following a CODE discussion, the originating unit transmits the final MCIPR to SECPO indicating in the Board eSubmission Form that it is to be disclosed upon its distribution to the Board. SECPO distributes the MCIPR to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	
ii. Other Sector Papers		
Other Sector Papers	<p>Other Sector Papers are made publicly available through one of three scenarios, depending on whether there have been public consultations and whether the Board has seen an earlier draft.</p> <p>Scenario 1: Simultaneous Disclosure (for papers that have had public consultations and have been discussed by CODE (or CODE Sub-Committees) or other Board Committees).</p> <ul style="list-style-type: none"> • See steps for Sector Strategy Paper above. <p>Scenario 2: Simultaneous Disclosure (for papers that have had public consultations, but have not been discussed by CODE (or CODE Sub-Committee) or another Board Committee. The Board needs to approve early disclosure.</p> <p>If the Sector Paper has had public consultations but has not been discussed by CODE, the document <i>may</i> be made publicly available at least two weeks before the Board discussion, if the Board consents to such early disclosure.</p> <ul style="list-style-type: none"> • The originating unit transmits the Sector Paper to SECPO at least 20 business days before the Board discussion indicating on the Board eSubmission Form that the Sector Paper is to be disclosed at least 10 business days before the Board discussion, if the Board approves such early disclosure. The originating 	<p>For other sector papers that are simultaneously disclosed the cover of the document should contain the following language:</p> <p><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available unless otherwise decided by the Board."</i></p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>unit must also mark the document to indicate that it is still to be discussed by the Board (see language under “Comments”).</p> <ul style="list-style-type: none"> • The SECPO’s cover includes a paragraph seeking Board approval, on an absence of objection basis, to disclose the paper 10 business days before the Board discussion. The closing date will be five working days after the date of distribution to the EDs. • After the closing date, if the Board has approved such early disclosure, SECPO notifies IDU that the Sector Paper should now be disclosed. IDU then changes the classification to “Public” and posts it on the external website. • Following the Board discussion, the originating unit finalizes the Sector Paper and sends the final text to SECPO. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. <p>Scenario 3: Disclosed After Board Deliberation</p> <p>If the Sector Paper has not had public consultations or if the Board does not approve early disclosure in those cases where such approval is required (Scenario 2) it is made publicly available at the end of the Board deliberative process.</p> <ul style="list-style-type: none"> • The originating unit transmits the Sector Paper to SECPO, indicating in the Board eSubmission Form that the paper is to be disclosed at the end of the Board deliberative process. • Following the Board discussion, the originating unit finalizes the Sector Paper and sends the final text to SECPO. SECPO distributes the final version of the Sector Paper to EDs and informs IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	

A-3: Analytical and Advisory Activities (AAA)

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
a. ESW/TA reports		
Economic & Sector Work (ESW) Non-Lending Technical Assistance (TA)	<p>There are two broad types of ESW/TA reports: those distributed to the EDs (see Scenario 1), and those that are not (see Scenario 2).</p> <p>Scenario 1: ESW/TA distributed to EDs</p> <ul style="list-style-type: none"> The TTL transmits the report to SECPO, indicating in the Board eSubmission Form that it is publicly available upon distribution to the EDs. SECPO distributes the report to the EDs and notifies IDU that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. <p>Scenario 2: ESW/TA not distributed to EDs</p> <ul style="list-style-type: none"> The TTL transmits the report to IDU, indicating in the IDU Submission Form that it is to be disclosed. IDU then posts the report on the Bank’s external website. 	<p>Early during the preparation of an ESW/TA report, the Director concerned informs the country or countries concerned in writing that: (a) it is the Bank’s policy to make ESW/TA reports available to the public; and (b) before finalizing the report, the Bank will be sharing the draft report with the country authorities so that the country authorities have an opportunity to identify whether it contains any confidential information relating to the country (see Attachment C).⁴</p> <p>Before finalizing the report, the TTL requests the country (or countries) concerned to identify whether it contains any confidential information relating to the country (or countries). The Bank, as it considers appropriate, makes adjustments to the report to address the matters of concern to the country.</p> <p>Classification. The AI Policy presumes that all ESW/TA reports—particularly those that are distributed to the EDs—will be disclosed.⁵ As with other Board papers, when transmitting an ESW/TA report to SECPO (Scenario 1), the originating unit classifies it as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the report should be disclosed. When transmitting the final ESW/TA report directly to IDU (Scenario 2), the originating unit classifies it as “Public.”</p>

⁴ For multi-country ESW/TA or regional ESW/TA, the “Director concerned” means the regional Chief Economist; in the case of global ESW/TA, the “Director concerned” means the Chair of the relevant Sector Board.

⁵ However, if a report predominantly contains information that falls under the exceptions of the Policy (e.g. information given in confidence by a client or third party) or if, *in exceptional cases*, the disclosure of such a report may cause harm (e.g. relating to an on-going policy dialogue), it may be restricted. In the latter case (i.e. the information does not fall under any of the exceptions), the paper may be restricted, after obtaining the approval of the VP concerned (if it’s a Board paper), or the Director concerned (if not a Board paper). If restricted, the report should be classified as “Official Use Only”, “Confidential” or “Strictly Confidential”.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
b. Research		
Research and Publications	<p>Research by DEC, Networks, Regions and WBI is publicly available and routinely posted on the Bank's external web: http://econ.worldbank.org</p> <p>External publications conform to the publishing policy and guidelines of the relevant publisher or journal. Internal publication guidelines and instructions for authors can be found at:</p> <p>Office of the Publisher</p> <p>Author's Guide</p> <p>Info for Authors</p> <p>All DEC flagships and formal reports, and all Policy Research Working Papers (more than 5,000) are stored in ImageBank.</p> <p>Research published by EXTOP can be viewed, downloaded, and/or printed and downloaded free of charge: here.</p> <p>There is a biannual publications catalog printed in January and July, which is also disseminated electronically.</p>	<p>Prior to making research publicly available, the TTL/researcher should consult the concerned Country Director to determine whether the document contains confidential information relating to the country, or information whose disclosure may adversely affect relations between the Bank and the country. The Bank, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country prior to the information being made publicly available.</p>
c. Data		
Development data and indicators	<p>Disclosed:</p> <p>Publicly accessible databases and derivative products are available through the World Bank's website, and through a specific part of the World Bank's website for data and databases: http://data.worldbank.org</p> <p>Timing:</p> <p>Databases are updated at regular intervals that are specific to each database. The date of updates is provided on the website and the public can receive notifications of updates through an e-mail subscription system.</p>	<p>The website http://data.worldbank.org is the central platform through which the Bank makes its development data publicly available. The list of disclosed databases is managed through a Data Catalog presented at http://data.worldbank.org/data-catalog. Coordination and maintenance of the Data Catalog and databank rests with DEC's Development Data Group. Owners of new databases should contact Director, DECDG to arrange for their database to be made accessible. The inclusion process will ensure: that the new database conforms with Terms of Use for data; clear ownership of the database for maintenance purposes and answering technical and user questions; agreed updating schedules; and known data structure (i.e. data and meta data accessible through the system).</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>Formats:</p> <p>(a) Electronic: Data in databases can be accessed through query tools and through common download formats through the Bank’s website and in some cases on other electronic media. Electronic versions of tables and reports derived from data in databases are also available.</p> <p>(b) Printed publications: Publications based on data in databases are available in printed form, and include the World Development Indicators, Global Development Finance, the Atlas of Global Development, and thematic “Little Data Books”, etc.</p>	<p>Exceptions: Databases containing raw data from data providers or survey respondents may not be disclosed where confidentiality of responses or anonymity of respondents has been agreed. Some databases may not be disclosed if the World Bank does not have authorization from the owners of those databases to do so (i.e. constitutes information given in confidence). Such databases may include individual responses from household or business surveys and enquiries, certain data on loans submitted by countries, etc.</p>
d. Impact Evaluation Reports		
<p>[For databases underlying the analysis of Impact Evaluation Reports, please see Data section above]</p>	<ul style="list-style-type: none"> • The TTL transmits the report to IDU, indicating in the IDU Submission Form that it is to be disclosed. • IDU then posts the report on the Bank’s external website. 	
e. External Training (WBI)		
<p>WBI Learning Materials and Related Information</p>	<p>Learning materials (e.g. thematic papers and teaching notes, case studies, learning modules, databases, instructional games) are made available routinely for public access.</p> <p>Documents are made publicly available on www.worldbank.org/wbi and/or in print format.</p>	<p>Case studies may contain potentially sensitive information. Prior to making the information publicly available, the appropriate Bank staff would need to review to ensure that the documents do not contain information that would fall under the exceptions.</p> <p>Classification. As with many documents that are routinely disclosed, when the documents are still considered deliberative or still contain information that would fall under one of the exceptions of the AI Policy, they are classified as “Official Use Only” by the originating unit. When the document is ready for disclosure the originating unit changes the classification to “Public” and posts it to the external website.</p>
<p>Development Marketplace and Innovation Radar</p>	<p>Proposals and submissions to Development Marketplace and other innovation fairs and competitions by social entrepreneurs and other innovators are made publicly available.</p>	<p>Submissions are made public unless there is information that falls under the exceptions to AI Policy (i.e. information given by third parties in confidence).</p>

A-4: Lending Information

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
a. Investment Operations		
Project Information Document (PID)	<p>The Bank prepares a PID for each investment project under preparation. It provides a brief factual summary of the main elements of the evolving project. Each PID indicates that its contents are subject to change and that the components described may not necessarily be included in the final operation to be financed by the Bank.</p> <p>(a) For operations subject to Concept Review Meeting, the initial PID is disclosed following the Review meeting for the operation.</p> <p>(b) As project preparation evolves, the PID is updated and disclosed, upon completion of Appraisal.</p> <p>The TTL sends the PID through the Operations Portal to the InfoShop who sends it to the IDU. IDU discloses the document by posting on the Bank's external website. The PID should be disclosed within 10 business days after the key milestones discussed above.</p>	The template contains a new section summarizing the key decision(s) taken during preparation. The section contains minimum information to be disclosed and teams can decide to add more as needed. It also includes the name of the key contact person on the client side.
Factual Technical Documents	<p>Publicly available Factual Technical Documents are limited to those that do not contain any deliberative information or information that unduly influences or causes speculation about other processes (e.g. procurement).</p> <p>Factual Technical Documents can be classified into three categories:</p> <ol style="list-style-type: none"> 1. Documents prepared by the Borrower: These documents are country owned information which may be given to the Bank. If provided to the Bank, the TTL seeks Borrower approval before disclosing. Management (Sector Manager and Country Director) then determines which part(s) of the document, if not the entire document, may be released. 2. Documents prepared by the Bank: Before disclosing the TTL seeks approval from Management (SM and CD) to ensure that the document does not contain confidential or deliberative information relating to the country. Management determines which part(s) of the document, if not the entire document, may be released. 	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>3. Documents prepared jointly by the Bank and Borrower: Before disclosing the TTL consults the country concerned to ensure that the document does not contain any confidential information relating to the country. Management then determines which part(s) of the document, if not the entire document, may be released.</p> <p>Once approval on what information is public is received, the TTL sends the document to IDU classifying it as Public. IDU then posts it on the Bank’s external website.</p>	
<p>Project Appraisal Document (PAD)</p> <p>[Note: Project Papers follow the same process]</p>	<p>The originating unit transmits the PAD to SECPO, indicating in the Board eSubmission Form that the PAD is to be disclosed at the end of the Board deliberative process. SECPO distributes the PAD to EDs. Upon approval of the Project by the Board, SECPO notifies IDU that the PAD should now be disclosed. IDU then changes the classification to “Public” and posts the PAD on the Bank’s external website.</p> <p>If the country grants its written consent to simultaneous disclosure (i.e., a PAD may be made publicly available upon its distribution to the Board) the originating unit indicates in the Board eSubmission Form that: (a) the PAD is to be disclosed upon distribution to the Board; and (b) the government has granted its written consent to such early disclosure (indicated in the “Comment” field). The originating unit must indicate on the front cover that it is still to be considered by the Board (see text in “Comments”).</p> <p>When SECPO distributes the PAD to EDs it notifies IDU that the PAD should be disclosed. IDU then changes the classification to “Public” and posts the PAD on the Bank’s external website. Following the Board’s consideration, the final document is disclosed as above. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed.</p>	<p>Before finalizing the document (usually during negotiations related to the loan or credit), the country concerned is requested to identify any text or data in the draft report that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before making it available to the public.</p> <p>The Minutes of Negotiations should include whether or not the country has agreed to the simultaneous disclosure of the PAD. See Attachment C for suggested language for the Invitation to Negotiate and for the Minutes of Negotiation.</p> <p>For PADS that are simultaneously disclosed, the front of the document should include the following language:</p> <p><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available in accordance with the Bank’s Policy on Access to Information."</i></p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits a PAD to SECPO, it is classified as “Official Use Only.”⁶ IDU changes the classification to “Public” when SECPO notifies IDU that the PAD should be disclosed.</p>

⁶ See page 9 of the AI Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; if restricted, the report should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		A MOP accompanying the PAD is not made publicly available ⁷ and is normally classified by the originating unit as “Official Use Only”. In rare circumstances, a MOP for PAD is classified as “Confidential,” or “Strictly Confidential” based on content.
<p>Implementation Status and Results (ISR) Report</p> <p>(disclosable version)</p>	<p>Specific sections of the ISR (including the key decisions recorded in the aide memoire) will be disclosed after the ISR is archived (i.e. 10 days after the ISR is approved).</p> <p>Upon approval of the ISR, notification will be sent to the CD and Sector Manager (or those they designate to review this) alerting them that within 10 days, the disclosable version of the ISR will be sent automatically through the Operations Portal to IDU and will be posted on the Bank’s external website, unless action is taken by either the CD or the SM. During that 10 days, if either the SM or CD (or their designated staff) decides that the ISR is not ready for disclosure, they can revoke the ISR. After the second approval, there is another 10 full days to consider any changes.</p> <p>In cases when the SM fails to approve an ISR, the system normally archives the ISR after 20 days. In such cases, the same notification will be sent out when the 20 days elapse and the SM/CD (or their designated staff) will have 10 days to review and if needed revoke and ask for revisions to the ISR.</p> <p>The aide memoire for a specific project are normally considered to be deliberative and therefore restricted. However, they may be disclosed, subject to the approval of the Country Director, and the agreement of the Borrower. The TTL should consult with the Country Management Unit and/or Regional guidelines for procedures for the country/region concerned.</p> <p>If TTL is given approval to disclose the aide memoire, it will be disclosed as an attachment to the ISR via the Operations Portal.</p>	

⁷ MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the AI Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Restructuring Paper	<p>The Restructuring Paper (RP) is made publicly available through one of two ways depending on the restructuring level.</p> <p>The TTL prepares the paper and submits it to SEPCO through the Operations Portal.</p> <ul style="list-style-type: none"> • Level One restructurings require approval by EDs under the absence-of-objection procedures. After approval, SECPO notifies IDU and the Info Shop that the restructuring document is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. ▪ Level Two restructurings are approved by Country Directors (CDs), unless the restructuring involves an extension of more than two years, in which case, RVP approval is required. The system sends an email to the Internal Documents Unit (IDU) once the restructuring is approved by the CD and IDU posts it on the external website. 	
Implementation Completion and Results Report (ICR)	<p>ICRs are made public upon distribution to the Board.</p> <ul style="list-style-type: none"> • The TTL prepares and transmits the report to SECPO through the Operations Portal. • SECPO distributes the report to the EDs and notifies IDU that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. 	<p>Before finalizing the document, the government concerned is requested to identify any text or data in the report that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before making it available to the public.</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits an ICR to SECPO, it is classified as “Official Use Only.”⁸ IDU changes the classification to “Public” when SECPO notifies IDU that the document should be disclosed.</p>
Note on Cancelled Operations (NCO)	<p>NCOs are prepared when a project fails to become effective, or when a project is cancelled. NCOs may be made publicly available after their distribution to the EDs for information.</p>	

⁸ See page 9 of the AI Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; if restricted, the report should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	Same process as for ICRs (see above).	
b. Development Policy Operations		
Program Information Document (PID)	<p>The Bank prepares a PID for each DPO under preparation at following stages:</p> <p>(a) For operations subject to Concept Review Meeting, the initial PID is disclosed following the Review meeting for the operation.</p> <p>(b) As preparation evolves, the PID is updated and disclosed, upon completion of Appraisal.</p> <p>The TTL submits the Concept and Appraisal stage PIDs through the Operations Portal; as an alternative if the Operations Portal is not available, the PID may be submitted by email to the InfoShop service account, infoshop@worldbank.org. The initial PID should be disclosed no later than 5 business days after the Concept Review meeting.</p>	<p>The PID provides a brief factual summary of the main elements of the evolving program. Each PID indicates that its contents are subject to change and that the components described may not necessarily be included in the final operation to be financed by the Bank.</p> <p>The template contains a new section summarizing the key decision(s) taken during preparation. The section contains minimum information to be disclosed and teams can decide to add more as needed. It also includes the name of the key contact person on the client side.</p>
Program Document (PD)	<p>Program Documents (PDs) are subject to the “simultaneous disclosure” provision of the AI Policy (i.e., may be disclosed upon its distribution to the Board and before the Board discussion) if the country concerned grants its written consent to such early disclosure (see Scenario 1).</p> <p>If the country does not consent to simultaneous disclosure, the PD is disclosed at the end of the Board deliberative process (see Scenario 2 below).</p> <p>Scenario 1: PDs subject to Simultaneous Disclosure</p> <ul style="list-style-type: none"> • The originating unit transmits the PD to SECPO, indicating in the Board eSubmission Form that: (a) the PD is to be disclosed upon its distribution to the Board; and (b) the government has granted its written consent to such early disclosure (indicated in the “Comment” field). The originating unit must indicate on the front cover that it is still to be considered by the Board (see text in “Comments”). • SECPO distributes the PD to EDs and notifies IDU that the PD should now be disclosed. IDU then changes the classification to “Public” and posts the PD on the Bank’s external website. • If the PD is subsequently revised to reflect the Board discussion, the originating unit sends the final PD to SECPO by the agreed upon date, indicating in the 	<p>Before finalizing a PD (usually during negotiations related to the loan or credit), the government concerned is requested to identify text or data in the draft Program Document that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the government before making it available to the public.</p> <p>The Minutes of Negotiations should include whether or not the country has agreed to the simultaneous disclosure of the PD. See Attachment C for suggested language for the Invitation to Negotiate and for the Minutes of Negotiation.</p> <p>For PDs that are simultaneously disclosed the cover of the document should contain the following language:</p> <p><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available unless otherwise decided by the Board."</i></p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>Board eSubmission Form that it is to be disclosed. SECPO will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed.</p> <ul style="list-style-type: none"> • SECPO distributes it to EDs and notifies IDU that it should be disclosed. IDU then changes the classification to “Public” and posts it on the external website <p>Scenario 2: PDs not subject to Simultaneous Disclosure</p> <ul style="list-style-type: none"> • The originating unit transmits the PD to SECPO, indicating in the Board eSubmission Form that: (a) the final PD is to be disclosed at the end of the Board deliberative process; and (b) the country has <i>not</i> granted its consent to simultaneous disclosure (include in the “Comments” field). • If the PD does not need revisions, SECPO notifies IDU following the Board meeting that the PD should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. • If the PD is revised, the originating unit sends the final PD to SECPO by the agreed upon date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO distributes the final PD to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	<p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits a PD to SECPO, it is classified as “Official Use Only.”⁹ IDU changes the classification to “Public” when SECPO notifies IDU that the PD should be disclosed.</p> <p>A MOP accompanying the PD is not made publicly available¹⁰ and is normally classified by the originating unit as “Official Use Only”. In rare circumstances, a MOP for the PD is classified as “Confidential,” or “Strictly Confidential” based on content.</p>
Letter of Development Policy (LDP)	LDPs are prepared by the Borrower. They are disclosed together with the Program Document.	During negotiations related to the DPO, the country concerned is informed that it is the Bank’s policy to make the LDP publicly available.
Fund Relations Note	The IMF conveys its views to the Bank in a Fund Relations Note, which becomes part of and is typically disclosed together with the Program Document of a development policy operation. It may consist of a Public Information Notice (PIN) on an Article IV consultation or a Chairman’s Statement after a decision on the use of Fund resources, or in the absence of these documents or whenever staffs of the Bank and the Fund determine that these are not sufficiently up to	IMF Assessment Letters should be treated as “confidential” and attached to the MOP that accompanies the PD, unless the IMF has informed the Bank that the country authorities have consented to its disclosure.

⁹ See para.17 of this Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; on approval, the report should be classified according to AMS 6.21 A, *Information Classification and Control*.

¹⁰ MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	date - an Assessment Letter prepared by Fund staff.	
Supplemental Financing Document (SFD)	Made publicly available in the same manner as a PD (see above).	
Tranche Release Document (TRD)	<p>A TRD may be disclosed upon its distribution to the Board if Bank Management approves the release of a tranche, and the EDs are informed of such approval (see Scenario 1 below).</p> <p>If a waiver of tranche release conditions is recommended, the TRD is disclosed after the EDs approve the waiver (see Scenario 2 below).</p> <p>Scenario 1: TRD approved by Management (no waiver)</p> <ul style="list-style-type: none"> • The TTL transmits the TRD to SECPO indicating in the Board eSubmission Form that the TRD is to be disclosed after distribution to the EDs. • SECPO distributes the TRD to EDs and notifies IDU that the TRD should now be disclosed. IDU then changes the classification to “Public” and posts the TRD on the Bank’s external website. <p>Scenario 2: TRD requires Board approval (with waiver)</p> <ul style="list-style-type: none"> • The TTL transmits the waiver request to SECPO indicating in the Board eSubmission Form that the final TRD is to be disclosed at the end of the Board deliberative process. • SECPO distributes the TRD to EDs and after approval; SECPO notifies IDU and the Info Shop that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. 	<p>Before finalizing the document, the government concerned is requested to identify any text or data in the report that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the Borrower before making it available to the public.</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits a TRD to SECPO, it is classified as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the TRD should be disclosed.</p> <p>The Memorandum of the President (MOP) that accompanies the TRD is not publicly available and may incorporate confidential issues that the Management wishes to convey to EDs.¹¹</p>
Implementation Status and Results (ISR) Report (disclosable version)	<p>Specific sections of the ISR (including the key decisions recorded in the aide memoire) will be disclosed after the ISR is archived (i.e. 10 days after the ISR is approved).</p> <p>Upon approval of the ISR, notification will be sent to the CD and Sector Manager (or those they designate to review this) alerting them that within 10 days, the disclosable version of the ISR will be sent automatically through the</p>	<p>For further guidance on ISRs, please see link.</p> <p>The aide memoire for a specific operation remains as a deliberative document. However, it may be disclosed, on a case-by-case basis, subject to the approval of the Country Director, and the agreement of the Borrower. The TTL should consult with the Country Management Unit and/or the</p>

¹¹ MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>Operations Portal to IDU and will be posted on the Bank’s external website, unless action is taken to revoke the ISR by either the CD or the SM. During that 10 days, if either the SM or CD (or their designated staff) decides that the ISR is not ready for disclosure, they can revoke the ISR. After the second approval, there is another 10 days to review and revoke if necessary.</p> <p>In cases when the SM fails to approve an ISR, the system normally archives the ISR after 20 days. In such cases, the same notification will be sent out when the 20 days elapse and the SM/CD (or their designated staff) will have 10 days to review and if needed revoke and ask for revisions to the ISR.</p> <p>The aide memoire for DPOs are normally considered to be deliberative information, unless a decision otherwise is taken by the Country Director or the Region in consultation with the Borrower. If the TTL is given approval to disclose the aide memoire, then it will be disclosed as an attachment to the ISR via the Operations Portal.</p>	<p>Region to be clear on the process instituted for the country/Region concerned.</p>
<p>Implementation Completion and Results Report (ICR)</p>	<p>ICRs are made publicly available upon its distribution to the Board.</p> <ul style="list-style-type: none"> • The TTL prepares and transmits the report to SECPO through the Operations Portal. • SECPO distributes the report to the EDs and notifies IDU that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. 	<p>Before finalizing the document, the government concerned is requested to identify any text or data in the report that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the Borrower before making it available to the public.</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits an ICR or NCO to SECPO, it is classified as “Official Use Only.”¹² IDU changes the classification to “Public” when SECPO notifies IDU that the document should be disclosed.</p>
<p>Note on Cancelled Operations (NCO)</p>	<p>NCOs are prepared when a program fails to become effective, or when a program is cancelled. NCOs may be made publicly available after their distribution to the EDs for information.</p> <p>Same process as for ICRs (see above).</p>	

¹² See page 9 of the AI Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; on approval, the report should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>c. Guarantees</p> <p>Project-based: Partial Risk Guarantees – (PRGs) Project-based: Partial Credit Guarantees – (PCGs) Policy-based: Partial Credit Guarantees – (PBGs)</p>		
<p>Project Information Document (for PRGs and PCGs)</p> <p>Program Information Document (for PBGs)</p>	<p>The Bank prepares a PID for each investment project, development policy operation, or guarantee operation under preparation. The PID is made publicly available at the following stages:</p> <p>(a) The initial PID is disclosed following the Concept Review meeting for the operation.</p> <p>(b) The PID is updated and disclosed following the Decision meeting authorizing appraisal of the operation and again at the end of the Board deliberative process.</p> <p>The TTL sends the initial PID and its updates directly to the InfoShop through the Operations Portal. The initial PID should be disclosed no later than 5 business days after the Concept Review meeting.</p>	<p>The PID provides a brief factual summary of the main elements of the evolving project or program, denotes the Bank lending or guarantee instrument used, and provides a tentative or final financing plan.</p> <p>The PIDs also summarize the key decisions taken by the Concept Review meeting and the Decision meeting, notably decisions on the scope of the project or program. Each PID indicates that its contents are subject to change and that the components described may not necessarily be included in the final operation to be financed by the Bank.</p> <p>See further processing details for <i>Guarantees</i> OP 14.25 and BP 14.25.</p>
<p>Factual Technical Documents (for PRGs and PCGs)</p>	<p>Publicly available after consulting the country concerned and obtaining consent from relevant third parties that may have been provided FTDs in confidence to the Bank (project sponsors, contractors, commercial lenders, and other purchasers of debt issued by the sponsors or the government).</p>	<p>Before disclosing a FTD, the TTL consults the relevant parties that have provided FTDs to the Bank in confidence (e.g. project sponsors, project participants, commercial lenders, and other purchasers of debt issued by the sponsors or the government) to ensure that the document does not contain or refer to any information given in confidence to the Bank. The TTL should consult the Director if there is any uncertainty concerning proprietary or otherwise confidential information.</p>
<p>Project Appraisal Document (PAD) -- for PRGs and PCGs</p> <p>Program Document (PD) -- for PBGs</p>	<p>PADs/PDs are subject to the “simultaneous disclosure” provision of the AI Policy (i.e. may be disclosed upon its distribution to the Board and before the Board discussion) if the country concerned grants its written consent to such early disclosure (see Scenario 1 below). <u>Simultaneous disclosure is not appropriate in cases in which distribution to the Board takes place before negotiations have been completed.</u></p>	<p>Before finalizing the document (usually during negotiations related to the guarantee operation), the country concerned is requested to identify any text or data in the draft report that is confidential.</p> <p>The task team also consults with the other relevant parties to</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>If the country does not consent to simultaneous disclosure or negotiations have not been completed prior to Board distribution, the PAD/PD is disclosed at the end of the Board deliberative process (see Scenario 2 below).</p> <p>Note. Board approval does not always signify the end of the Board deliberative process. In the case of guarantee operations, negotiations often are completed only after Board approval. If the negotiations result in major changes of the terms or conditions of the guarantee, the Region resubmits the operation for Board approval of the changes. The deliberative process ends only after the Board has been informed of the outcome of the negotiations or has approved the changes.</p> <p>Scenario 1: PADs subject to Simultaneous Disclosure</p> <ul style="list-style-type: none"> • The originating unit transmits the PAD/PD to SECPO, indicating in the Board eSubmission Form that: (a) the PAD/PD is to be disclosed upon its distribution to the Board; and (b) the country and other relevant third parties to the operation have granted their written consent to such early disclosure (to be indicated in the “Comment” field). The originating unit must indicate on the front cover that it is still to be considered by the Board (see text in “Comments”). • SECPO distributes the PAD/PD to EDs and notifies IDU that the PAD/PD should now be disclosed. The IDU then changes the classification to “Public” and posts the PAD/PD on the Bank’s external website. • If the PAD/PD is subsequently revised to reflect the Board discussion, the originating unit sends the final PAD/PD to SECPO by the agreed date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO 	<p>the operation (e.g. project sponsors, other project participants/contractors, and commercial lenders and other purchasers of debt) to ensure that the document does not contain or refer to any information given in confidence to the Bank.</p> <p>The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country or the third parties to the operation before making it available to the public.</p> <p>Restricted information would be included in the MOP accompanying the PAD/PD. A MOP accompanying the PAD/PD is not made publicly available¹³ and is normally classified by the originating unit as “Official Use Only”. In rare circumstances, a MOP for PAD/PD is classified as “Confidential,” or “Strictly Confidential” based on content.</p> <p>For PADs/PDs that are simultaneously disclosed the cover of the document should contain the following language:</p> <p><i>"This document is being made publicly available prior to Board consideration. This does not imply a presumed outcome. This document may be updated following Board consideration and the updated document will be made publicly available unless otherwise decided by the Board."</i></p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits a PAD/PD to SECPO, it is classified as “Official Use Only.”¹⁴ IDU changes the classification to “Public” when SECPO notifies IDU that the PAD/PD should be disclosed.</p>

¹³ MOPs are eligible for declassification and disclosure after 20 years, unless they contain information which is not eligible for declassification, as indicated in Part IV, Section E of the Policy.

¹⁴ See page 9 of the AI Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; on approval, the report should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>will include a stamp on the front cover over the language on simultaneous disclosure to indicate “Final Text”. SECPO distributes the final version of the paper to EDs and informs IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the external website.</p> <p>Scenario 2: PADs/PDs not subject to Simultaneous Disclosure</p> <p>The originating unit transmits the PAD/PD to SECPO, indicating in the Board eSubmission Form that: (a) the country and other relevant third parties to the operation have not granted their consent to simultaneous disclosure and/or negotiations have not been completed; and (b) the final PAD/PD is to be disclosed at the end of the Board deliberative process. (See above Note on the end of the Board deliberative process.)</p> <ul style="list-style-type: none"> • Upon notification by the originating unit that negotiations have been completed, if the PAD/PD does not need revisions, SECPO notifies IDU following the Board meeting that the PAD/PD should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. • If the PAD/PD is revised—following Board discussion, the completion of negotiations, or the Board approval of changes to the terms and conditions of the guarantee--the originating unit sends the final PAD/PD to SECPO by the agreed date, indicating in the Board eSubmission Form that it is to be disclosed. SECPO distributes the final PAD/PD to EDs and notifies IDU that it should now be disclosed. IDU then changes the classification to “Public” and posts it on the Bank’s external website. 	
Letter of Development Policy-LDP (for PBGs)	LDPs are prepared by the Borrower for PBGs. They are disclosed together with the Program Document.	During negotiations related to the PBG operation, the country concerned is informed that it is the Bank’s policy to make the LDP publicly available.
Project Paper-PP (for PRGs and PCGs)	Disclosed in the same manner as a PAD.	
Implementation Status and Results Report (ISR) (disclosable version)	<p>For project-based Partial Risk Guarantees (PRGs) and Partial Credit Guarantees (PCGs), refer to procedures for ISRs for Investment Operations.</p> <p>For policy-based Partial Credit Guarantees (PBGs), refer to procedures for ISRs for Development Policy Operations.</p> <p><i>[Note: Systems are not yet available to automatically disclose ISRs for Guarantees (GU product line). As an interim solution, the TTL should use the</i></p>	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p><i>ISR template for either Investment or Development Policy Operations and submit to the Internal Documents Unit, classified as Public, for disclosure.</i></p> <p><i>TTLs should obtain the necessary approval of the CD/SM prior to disclosure of the public portion of the ISR.]</i></p>	
<p>Implementation Completion and Results Report (ICR)</p>	<p>For PRGsPCGs refer to procedures for ICRs for Investment Operations.</p> <p>For PBGs, refer to procedures for ICRs for Development Policy Operations.</p>	<p>Before making the ICR available to the public, TTLs and their management should ensure that the document does not reveal confidential business information. This may require Bank management to consult with the relevant third parties of the operation (project sponsors, commercial lenders, and other purchasers of debt issued by the sponsors or the government).</p> <p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits an ICR or NCO to SECPO, it is classified as “Official Use Only.”¹⁵ IDU changes the classification to “Public” when SECPO notifies IDU that the document should be disclosed.</p>
d. Legal Documents		
<p>Legal Agreements related to the Bank’s Lending Operations</p> <ol style="list-style-type: none"> 1. Loan Agreements 2. Guarantee Agreements 3. IDA Financing Agreements (previously called Development Credit/Grant/Financing Agreements) 4. Project Agreements 5. Supplemental letters to the abovementioned Agreements¹⁶ 6. Project Preparation Advance 	<p>Scanned copies of the original signed agreement are made publicly available after the agreement is counter-signed and declared effective.</p> <p>After the signing of legal agreements, LEG receives the originals from the task team and verifies that all documents were properly signed. LEG ACS staff are responsible for scanning the agreements and for distributing the scanned copies to the TTL and other relevant Bank Units by email.</p> <p>The original agreements are provided to the Legal Information Center (LIC) for filing in the Bank's official management repository.</p> <p>Once the agreement is effective, LIC staff will change the status from “Official Use Only” to “Public” in ImageBank. It will be posted on the Bank’s external website under Documents and Reports.</p>	<p>Classification: Before effectiveness, such agreements are categorized as “Official Use Only”. Once the agreement is declared effective and the country lawyer receives from the TTL an electronic copy of the effectiveness notice, an effectiveness memo is prepared by the responsible LEG ACS, and LIC is notified. The agreements will at that point be marked by LIC staff as “Public” in the Bank’s official management repository.</p> <p>Agreements that do not have effectiveness conditions (such as most amendment letters) may be filed and categorized as “Public” after the countersigned agreement is received by LEG, scanned by LEG ACS staff and provided to LIC staff.</p>

¹⁵ See page 9 of the AI Staff Handbook for guidance on when, under exceptional circumstances, a Board paper may not be publicly available. Restricting such a Board paper requires RVP approval; on approval, the report should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

¹⁶ If Supplemental Letters contain or refer to financial information or other information given in confidence by the Borrower (i.e. which would fall under one or more of the exceptions), they may be restricted; in these cases, the agreements should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Agreements 7. Any amendments to the above mentioned Agreements		
Legal Agreements related to the Bank 's Guarantee Program 1. Indemnity Agreements (and any amendments thereto) 2. Guarantee Agreements (for PBGs, PCGs, and PRGs) 3. Project Agreements (for PCGs and PRGs)	<p>Indemnity Agreement. Scanned copies of the signed Indemnity Agreement are made publicly available after the Indemnity Agreement is effective.</p> <p>After the signing of the Indemnity Agreement, LEG receives the original from the task team and verifies that all documents are properly signed. LEG ACS staff are responsible for scanning the agreements and sending the originals to LIC for filing in the Bank's records management system.</p> <p>Once the Indemnity Agreement is declared effective, LIC staff will post the scanned signed copy in the Bank's records management system (e.g. IRIS, WBDocs) and mark it "Public".</p> <p>Guarantee and Project Agreements. After the signing of a Guarantee Agreement or Project Agreement (under OP 14.25), LEG receives the original from the task team and verifies that all documents are properly signed. LEG ACS staff are responsible for scanning the agreements and sending the originals to LIC for filing in the Bank's records management system.</p> <p><i>Prior to disclosing</i> a Guarantee or Project Agreement, the TTL, in consultation with LEGCF, obtains the written consent of: (i) the project company, or project sponsors, as appropriate, for Project Agreements; or (ii) the guarantee beneficiaries (lenders) for Guarantee Agreements. Once the agreements are effective and <i>if</i> consent has been given to disclose, LIC staff will post the scanned signed copy of the Guarantee Agreement and Project Agreement in the Bank's records management system (e.g. IRIS) and mark them "Public".</p>	<p>Classification of Indemnity Agreement: Before effectiveness, such scanned copies of signed the indemnity agreements are categorized by LIC staff as "Official Use Only" in the Bank's records management system.</p> <p>Classification of Guarantee Agreement and Project Agreement: Unless a Guarantee or Project Agreement has the consent of the guarantee beneficiaries/lender (for Guarantee Agreements), or the project company /sponsors (for Project Agreements), such documents should be considered restricted information and classified as "Official Use Only", "Confidential" or "Strictly Confidential". If such consent has been given, LIC staff may post the scanned signed copy in the Bank's records management system and mark it "Public".</p>
e. Portfolio Overview		
Country Portfolio Performance Reviews (CPPRs)	<p>CPPRs are normally prepared by the Bank as part of the Bank's supervision work. After the CPPR is discussed with country counterparts, it is finalized and made public.</p> <p>After finalization, the originating unit (usually the Country Management Unit) releases the document to the public on the Bank's external website.</p>	<p>Before finalizing the document, the government concerned is requested to identify any text or data in the report that is confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before making it available to the</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<ul style="list-style-type: none"> The TTL transmits the report to IDU, indicating in the IDU Submission Form that it is to be disclosed. IDU then posts the report on the Bank’s external website. 	<p>public.</p> <p>Classification: When transmitting a CPPR to the IDU, the originating unit classifies it as “Public.”</p>
<p>Monthly Operational Summary (MOS)</p>	<p>MOS is made publicly available upon its distribution to the Board.</p> <ul style="list-style-type: none"> The originating unit prepares and submits MOS information through the Operations Portal OPCS collates the information, prepares and transmits the MOS report to SECPO indicating in the Board eSubmission Form that the MOS is to be disclosed after distribution to the EDs. SECPO distributes the report to the EDs and notifies IDU that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. The report is also posted on the UN Development Business website. 	<p>The MOS reports on the status of each lending operation under preparation for Bank financing—from its inception and identification through signing of the relevant agreements with the Bank. It contains the country, sector, project/program title, a brief description of the project/program objectives, stage of project/program processing, environmental assessment category (for investment projects), proposed amount of loan or credit, and names and addresses of implementing agencies. The MOS also notes consultants that may be required for the project.</p> <p>Entries are dropped from the MOS after the relevant agreements are signed or if the proposed operation has been dropped from the lending program.</p>
<p>Status of Projects in Execution (SOPE)</p>	<p>The <i>SOPE</i> is prepared annually to report on the implementation status of each project in the Bank’s portfolio. It is made publicly available after notification to the EDs that the link to the updated SOPE is on the ED’s Portal.</p> <ul style="list-style-type: none"> The originating unit prepares and submits SOPE information for each project through the Operations Portal. OPCS collates the information, prepares the SOPE report and notifies the EDs that the updated SOPE is on the ED’s Portal. OPCS then posts the SOPE on the Bank’s external website. IDU also posts a copy of the SOPE report in the Bank’s Documents and Reports repository. 	<p>Note that reporting on the implementation status of projects under execution will be done through the disclosable version of the ISR. After 2010 it is expected that SOPE will no longer be prepared in its current format.</p>
<p>f. Environmental & Social Safeguards</p>		
<p>Integrated Safeguards Data Sheets (ISDS)</p>	<p>The ISDS is prepared by the Bank and made publicly available during the project preparation phase.</p> <p>The TTL submits and updates the ISDS through the Operations Portal.</p>	<p>The ISDS helps task teams identify potential adverse environmental and social impacts of Bank-supported projects early in the project cycle.</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<p>(a) Initial ISDS is made publicly available following the Project Concept review meeting.</p> <p>(b) As project preparation evolves, the ISDS is updated and disclosed:</p> <ol style="list-style-type: none"> 1. Each ISDS is updated and disclosed before the beginning of formal project appraisal. 2. If changes to the project design are made after appraisal, the ISDS is updated again and disclosed. 	<p>The Bank prepares an ISDS for each investment project under preparation. It identifies key issues under the Bank’s safeguards policies, including environmental and social issues, and provides relevant information concerning their management in the proposed operation.</p> <p>For additional guidance, refer to The Guidance on Processing the Integrated Safeguards Data Sheet at http://safeguards or contact your Regional Safeguards Advisors.</p>
Safeguard Documents -- Prepared by the Borrower	<p>Safeguard documents prepared by the borrower including, Environment Reports, Resettlement Instruments, Indigenous Peoples Instruments, Safeguard Diagnostic Reviews, are made public as a condition for Bank financing.</p> <p>TTLs are responsible for submitting these borrower-prepared documents. TTLs are encouraged to file the safeguard documents in the Bank’s records management system (i.e., IRIS) with classification marked “Public” before they are submitted to InfoShop. It is preferred that these documents are submitted to the InfoShop electronically, although hard-copies are also accepted, as outlined in the safeguard documents submission guidelines.</p> <p>Detailed instructions for specific documents are found below; see also the safeguard documents submission guidelines.</p>	
Environmental Assessment (EA) reports ¹⁷	<p>The <u>draft report</u> is disclosed:</p> <ol style="list-style-type: none"> (a) after the borrower has made the draft report available at a public place, accessible to project-affected groups and local NGOs in accordance with OP/BP, 4.01, <i>Environmental Assessment</i> (b) after the draft report has been officially received by the Bank, and the Bank has accepted the draft report as providing an adequate basis for project appraisal, and (c) before the Bank begins formal appraisal of the project. 	<p>Assessments of institutional mechanisms in place for conducting sub-project EA work with respect to financial intermediary (FI) projects or sector investment projects that are expected to have Category A sub-projects</p> <p>For exceptions to these provisions, see OP/BP 4.01, Environmental Assessment. For Bank guarantee operations, the draft EA report is available: (a) after the borrower has made it available at a public place, accessible to project-affected groups and local NGOs in accordance with OP/BP</p>

¹⁷ Depending on the project, a range of instruments can be used to satisfy the Bank’s EA requirement: environmental impact assessment, regional or sectoral EA, environmental audit, hazard or risk assessment, and environmental management plan. One or more of these instruments, or elements of them, as appropriate, may be used. See OP/BP 4.01, *Environmental Assessment*.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	The <u>final report</u> is disclosed when the borrower officially transmits the final report to the Bank.	4.01, Environmental Assessment, (b) after the draft report has been officially received by the Bank, but at least 60 days before the expected Board date in the case of Environmental Category A projects, and at least 30 days before the expected Board date of Environmental Category B projects. If the borrower objects to the disclosure of an EA report (or in the case of an FI operation or sector investment operation, an Assessment) for a project proposed for IDA financing, the Bank discontinues project processing; if the borrower objects to such disclosure for a project proposed for IBRD financing, the issue of project processing is submitted to the EDs for their consideration.
EA reports for Category A sub-projects (under FI operations or Sector Investment operations)	Disclosed after each report has been officially received by the Bank.	
Resettlement Plan Resettlement Policy Framework Resettlement Process Framework	The <u>draft report</u> is disclosed: (a) after the borrower has made the draft report available at a public place, accessible to project-affected groups and local NGOs in accordance with OP/BP 4.12, <i>Involuntary Resettlement</i> , (b) after the draft report has been officially received by the Bank, and the Bank has accepted the draft report as providing an adequate basis for project appraisal, and (c) before the Bank begins formal appraisal of the project. The <u>final report</u> is disclosed when the borrower officially transmits the final report to the Bank.	
Resettlement Plan (for sub-projects under FI operations) <i>For sub-projects that require prior-review by the Bank</i>	Disclosed: (a) after each resettlement plan has been approved by the Bank, and (b) before the sub-project is accepted for Bank financing	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>Resettlement Plan (for sub-projects under FI operations)</p> <p><i>For sub-projects that do not require prior-review by the Bank</i></p>	<p>Disclosed after each resettlement plan has been officially received by the Bank.</p>	
<p>Indigenous Peoples Plan (IPP) (including for individual programs and subprojects)</p> <p>Indigenous Peoples' Planning Framework (IPPF) (including for individual programs and subprojects)</p>	<p>The <u>draft report</u> is disclosed:</p> <ul style="list-style-type: none"> (a) after the borrower has made the draft report available at a public place, accessible to project-affected groups and local NGOs in accordance with OP/BP, 4.10, <i>Indigenous Peoples</i>, (b) after the draft report has been officially received by the Bank, and the Bank has accepted the draft report as providing an adequate basis for project appraisal, and (c) Before the Bank begins formal appraisal of the project. <p>The <u>final report</u> is disclosed when the borrower officially transmits the final report to the Bank.</p>	<p>For additional details and exceptions to these provisions, see <u>OP/BP 4.10, <i>Indigenous Peoples</i></u>.</p>
<p>IPP (for sub-projects involving Indigenous Peoples)</p>	<p>Disclosed in accordance with the specific disclosure requirements set out in the IPPF for the project.</p>	
<p>Social Assessment (for projects involving Indigenous Peoples¹)</p>	<p>Disclosed:</p> <ul style="list-style-type: none"> (a) after the borrower has made it available at a public place, accessible to project-affected groups and local NGOs in accordance with OP/BP 4.10, <i>Indigenous Peoples</i> (b) after the report has been officially received by the Bank, and the Bank has accepted the draft report as providing an adequate basis for project appraisal, and (c) before the Bank begins formal appraisal of the project. 	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Social Assessment (for sub-projects involving indigenous people)	Disclosed after each Social Assessment has been officially received by the Bank	
Environmental Action Plan	Disclosed after the borrower has officially transmitted the EAP to the Bank.	
g. Financial Management		
Audited Financial Statement	<p>Audited financial statements¹⁸ (or in exceptional cases, an abridged version) for investment operations for which the invitation to negotiate is issued on or after July 1, 2010 are made available to the public as a condition for doing business with the Bank. Such documents are provided to the Bank by the member country/borrower with the understanding that the Bank will make them available to the public.</p> <p>The audited financial statements are made publicly available after the country has officially provided them to the Bank.</p> <p>The documents are made publicly available by the Bank by:</p> <p>Submitting through IDU: The receiving unit should classify the audited financial statements as “Public” and submit them to the Internal Documents Unit (IDU), preferably via the IDU website, although e-mail and hard copies are also accepted (see Attachment B for standard submission templates). The IDU posts public documents on the Bank’s external website.</p> <p><i>[Note: Future systems will enable audited financial statements to be submitted via the Operations Portal for automatic posting on the Bank’s external website. An update will be provided when this capability is enabled.]</i></p>	<p>In some exceptional cases, i.e. when the audited financial statements contain proprietary or commercially sensitive information, the borrower or designated project entity may be exempted from disclosing the full set of the annual audited financial statements, but is still be required to disclose an abridged version of them. If such exception is approved by the Bank (see OP 10.02 for details), when transmitting the audited financial statements to the bank, the borrower or designated project entity should: (a) communicate to the Bank not to disclose the full set of financial statements on the grounds that they contain proprietary or commercially sensitive information, (b) classify the financial statements accordingly, and (c) provide an abridged version of the financial statements (including the auditors’ opinion thereon) that the Bank would then disclose. Normally, the justification for application of this exceptional provision is discussed during project preparation.</p> <p>The receiving unit should consult with the designated Financial Management staff before filing audited financial statements to ensure that other (non-public) information that may be submitted by the borrower along with the financial statements is classified accordingly.</p>

¹⁸ See [OP/BP 10.02, Financial Management](#) for coverage, definitions and other policy details. The term “audited financial statements” refers to financial statements, together with the auditors’ opinion thereon, as required by the provisions of the financing agreement.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		Operations negotiated prior to July 1, 2010: Audited financial statements for projects that are not covered by the policy (i.e. for investment operations for which the invitation to negotiate is issued <i>before</i> July 1, 2010) are not provided to the Bank by the member country/borrower with the understanding that the Bank will make them available to the public. Hence, they are not made public by the Bank and are not eligible for declassification.
h. Procurement Information for Bank-financed Operations¹⁹		
Procurement Plan and Update	<p>Upon receipt from the borrower, the TTL makes procurement plans and updates²⁰ publicly available at the Bank’s external website (www.worldbank.org) as follows:</p> <p>(a) Initial procurement plan – disclosed after the loan/credit negotiations. (b) Annually updated procurement plans throughout the duration of the project – disclosed after they are officially received and approved by the Bank.</p> <p>The documents are made publicly available by the Bank through ImageBank.</p> <p>The TTL directly logs on to ImageBank and submits the Procurement Plan or Update. (See OPCPR website for publication instructions).</p>	<p>Working versions and drafts are restricted as “Official Use Only”.</p> <p>"Procurement Information on Bank Financed Projects" and that a comment in the comment column be added to clarify that this is not applicable to the Bank's Corporate/Administrative procurement which is covered by the "Corporate Administrative Matters exception"</p>
<p>General Procurement Notice²¹ for:</p> <p>a. all goods, works, services to be procured through international competitive bidding and</p> <p>b. all consulting services (except for single-source selection and for selection of individual consultants)</p>	<p>The TTL discloses such notices by submitting them through the Operations Portal. They are then automatically submitted and posted on:</p> <p>(a) World Bank external website <i>Projects & Operations</i> (b) UN <i>Development Business</i> (UNDB online www.devbusiness.com) and (c) Development Gateway’s dgMarket website (www.dgmarket.com)</p>	<p>General Procurement Notices are prepared by the borrower and submitted to the Bank. The TTL arranges their publication. (See OPCPR website).</p> <p>Borrowers may also advertise in international newspapers and technical magazines.</p>

¹⁹ This section pertains to procurement for Bank-financed operations and is not applicable to the Bank’s Corporate/Administrative procurement which is covered by the “Corporate Administrative Matters” exception.

²⁰ See paragraph 16 of the *Procurement Guidelines* and paragraph 1.24 of the *Consultant Guidelines*.

²¹ See paragraph 2.7 of *Procurement Guidelines* and paragraph 2.5 of *Consultant Guidelines*.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>Specific Procurement Notice²² for all goods, works, services to be procured through:</p> <p>a. international competitive bidding</p>	<p>a. The borrower discloses notices for international competitive bidding at:</p> <p>(a) UN Development Business (UNDB online: www.devbusiness.com),</p> <p>(b) Development Gateway's dgMarket website: www.dgmarket.com²³, and</p> <p>(c) at least one newspaper of national circulation in the Borrower's country (or in the official gazette, or in an electronic portal with free national and international access).</p>	<p>The TTL will arrange for simultaneous publication of such Specific Procurement Notices prepared and submitted by the borrowers on the World Bank's external website <i>Projects & Operations</i>.</p>
<p>b. national competitive bidding</p>	<p>b. The borrower discloses notices for national competitive bidding in at least one newspaper of national circulation in the Borrower's country (or in the official gazette, or in an electronic portal with free national access).</p>	
<p>Request for Expressions²⁴ of Interest for consulting firms for:</p> <p>a. All contracts</p> <p>b. Contracts above US\$200,000²⁵</p>	<p>The borrower discloses such requests by publishing:</p> <p>(a) In at least one newspaper of national circulation in the Borrower's country (or in the official gazette, or in an electronic portal with free national and international access).</p> <p>(b) In addition to the above, the publication for contracts above the indicated threshold is done at:</p> <p>i. World Bank external website <i>Projects & Operations</i></p> <p>ii. UN Development Business (UNDB online), (www.devbusiness.com)</p> <p>iii. Development Gateway's dgMarket website (www.dgmarket.com)²⁶.</p>	
<p>Contract award information²⁷ for:</p> <p>1. all goods, works, and services awarded through international</p>	<p>1. The borrower discloses such requests at:</p> <p>(a) UN Development Business (UNDB online), (www.devbusiness.com)</p> <p>(b) Development Gateway's dgMarket website²⁸ (www.dgmarket.com).</p>	<p>In addition, the TTL will arrange the publication of the awards of contract under prior review on the Bank's external website <i>Projects & Operations</i>.</p>

²² See paragraph 2.7 and 2.8 of *Procurement Guidelines*.

²³ Publication in dgMarket is not required for projects subject to *Procurement and Consultant Guidelines*, dated January 2011.

²⁴ See paragraph 2.5 of *Consultant Guidelines*.

²⁵ For projects governed by *Consultant Guidelines* dated January 2011, this threshold is US\$300,000.

²⁶ Publication in dgMarket is not required for projects subject to *Procurement and Consultant Guidelines* dated January 2011.

²⁷ Depending on applicable Guidelines, refer to 2.60 of the *Procurement Guidelines* and paragraph 2.28 of the *Consultant Guidelines*, or for projects governed by *Procurement and Consultant Guidelines*, dated January 2011, to paragraph 7 of Appendix 1.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>competitive bidding, limited international bidding, and direct contracting, and all consulting services.</p> <p>2. All goods, works, and services awarded through national competitive bidding</p>	<p>2.The borrower discloses such information in a national newspaper and/or official gazette of wide circulation, or on a widely used website or electronic portal with free national and international access.</p>	
<p>Country Assessment Report on Use of Country Systems (UCS)</p>	<p>Country Assessment Reports on Use of Country Systems (Final Stage I and II) are posted on the Bank’s external website, once cleared by OPRC.</p> <p>The documents are posted by OPCPR and made publicly available on the Bank’s Use of Country Systems (UCS) website.</p>	
<p>Project Assessment for UCS for pilot countries</p>	<p>The following information will be publicly available for pilot projects selected in Stage III of the Use of Country Systems:</p> <p>Procurement Plans National Standard Bidding Documents Annual Third Party Procurement Audits Annual Pilot Project Reports Thresholds (below which National Consultant Procedures used)</p>	<p>The TTL will submit the above documents through the Operations Portal.</p>

²⁸ Publication in dgMarket is not required for projects subject to *Procurement and Consultant Guidelines*, dated January 2011.

A-5: Trust Funds and Partnerships

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
a. General		
Trust Fund Program Call for Proposals	Calls for Proposals for Trust Fund programs open to external application will be publicly available.	<p>Trust Fund Program managers and/or Secretariats are responsible for providing Call for Proposals advertisements and documentation in a manner and location allowing public access and open application.</p> <p>Call for Proposals open to external application will also be posted to the Trust Fund Program’s external website and/or the Bank’s external website.</p> <p>IDA/IBRD Administered Trust Fund Programs and World Bank hosted program Secretariats should file documents related to Call for Proposals in the Bank’s records management system marked as “Public” under the associated Trust Fund ID.</p>
Approved Funding Request	Approved Funding Requests will be made publicly available upon final approval, including those processed through the Bank’s internal Trust Fund Management System (Grant Funding Requests).	<p>Approved funding requests processed outside the WBG Trust Fund Management System should be filed in the Bank’s records management system marked “Public” under the associated Trust Fund ID.</p> <p>Grant Funding Requests will be automatically filed in the Bank’s record management system.</p> <p>CFPTP will periodically post newly-approved or updated GFRs to the “trust funds” area of the Bank’s external website.</p>
Grant Monitoring Report (GRM)	A public version of all Grant Monitoring Reports (GRMs) will be made publicly available upon final approval.	<p>GRMs are automatically stored in the Bank’s records management system against GRM ID.</p> <p>CFP will periodically post newly approved or updated GRMs to the “trust funds” area of the Bank’s external website.</p> <p>GRMs are automatically stored in the Bank’s records management system against GFR ID.</p> <p>CFPTP will periodically post newly approved or updated GRMs to the “trust funds” area of the Bank’s external website.</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Implementation Completion Memorandum (ICM)	The ICM is publicly available after it has been approved by the TTL’s line manager. Upon approval, TTL is required to submit the ICM through the Operations Portal the project ID.	<p>The ICM is be prepared by the TTL of the main level trust fund within six months after closing of the trust fund. ICMs are attached to the GRM tool and submitted to the TTL’s line manager for approval.</p> <p>In the case of cofinancing trust funds, or other trust funds for which an ICR is prepared, the ICR will be available for disclosure in line with the requirements for (see entry above for ICRs for Investment Operations).</p>
The World Bank Group Trust Funds Annual Report	The World Bank Group Trust Funds Annual Report will be made publicly available upon final approval and printing.	<p>Printed copies of the World Bank Trust Funds Annual Report will be available through the InfoShop</p> <p>An electronic copy will be posted by CFPTP under the “trust funds” area of the Bank’s external website.</p>
Directory of Partnership Programs Supported by Trust Funds	The World Bank Directory of Partnership Programs Supported by Trust Funds (“Directory”) will be made publicly available upon issuance.	<p>The Directory is published annually and posted by CFPTP to the “trust funds” area of the Bank’s external website.</p> <p>Printed copies of the Directory will be available through the InfoShop</p>
Aggregate financial information on the amount of contributions made to each trust fund by donor	Are made publicly available through http://data.worldbank.org on a quarterly basis within three months after the end of each quarter.	Provided that the type of financial information is not in the list of exceptions under the Bank's Access to Information Policy, trust fund financial information may be made publicly available through posting on the Bank's external website.
Aggregate financial information on the amount of commitments and disbursements made from each trust fund to specific activities or countries	Are made publicly available through http://data.worldbank.org on a quarterly basis within three months after the end of each quarter.	Provided that the type of financial information is not in the list of exceptions under the Bank's Access to Information Policy, trust fund financial information may be made publicly available through posting on the Bank's external website.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Single Audit with Combined Financial Statements	<p>Disclosed: together with the World Bank Trust Funds Annual Report, following:</p> <ul style="list-style-type: none"> • Completion of the single audit (i.e. no interim copies to be distributed) • Approval of the single audit by the Bank’s Audit Committee. Note that there may be a time lag between when the single audit is completed and when the Audit Committee approves the single audit. 	<p>The Single Audit, produced annually by the World Bank Group, is the term adopted by management to refer to the assessment of the specific control objectives relevant to the effectiveness of internal controls over financial reporting of trust fund activities using the modified cash basis of accounting. The enhanced Single Audit integrates management’s assertions on the effectiveness of internal controls over the preparation of trust fund financial reports with a new combined financial statement. The Single Audit excludes the large Financial Intermediary Funds (FIFs), as the Bank provides separate audited financial statements each year for these programs.</p>

b. TF, EFO, Ancillary & Related Legal Agreements

<p><u>Trust Fund Agreements, Externally Funded Outputs, and other related Documents/Agreements</u></p> <ol style="list-style-type: none"> 1. Framework Agreements 2. Administration Agreements (sometimes referred to as Contribution or Participation Agreements) 3. Donor Balance Account Agreements 4. Holding Account Agreements 5. Transfer Agreements 6. Financial Procedures Agreements 7. Externally Financed Outputs (EFOs) 8. Reimbursable Agreements 9. Activity Agreements (such as WBI Activity Agreements) 10. Ancillary Agreements 11. Any amendments to the abovementioned Documents/Agreements 	<p>Scanned copies of the original signed agreement are made publicly available after the agreement is fully signed by all parties thereto.</p> <p>Once the agreement is fully signed by all parties, LIC staff (with respect to Trust Fund Agreements) or TTLs (with respect to EFOs, Reimbursable Agreements, Ancillary Agreements and Activity Agreements), will post the scanned countersigned copy of the agreement in the Bank’s records management system and mark it “Public”.</p>	<p>After the signing of Trust Fund Agreements (i.e. Framework Agreements, Administration Agreements, Donor Balance Account Agreements, Holding Account Agreements, Transfer Agreements and Financial Procedures Agreements) and amendments thereto, LEG receives the originals from the task team and verifies that all documents were properly signed. LEG ACS staff are responsible for scanning the agreements and sending the scanned copies by email to TACT and the TTL. LEG ACS staff also provide the original countersigned agreements to LIC for filing in the Bank’s records management system.</p> <p>After the signing of EFOs, Reimbursable Agreements, Ancillary Agreements, Activity Agreements, and any amendments thereto, TTLs are responsible for scanning the original signed agreements, (filing the scanned copies in the Bank’s records management system and categorizing them as “Public”. Prior to posting the agreements as “Public”, TTLs are responsible for reviewing any attachments or annexes to such agreements to ensure that they do not contain information that would fall under the exceptions in the World Bank Policy on Access to Information. Any attachments or annexes that contain information that should be restricted under the World Bank Policy on Access to Information should be classified as "Official Use Only", "Confidential" or "Strictly Confidential".</p>
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<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		<p>Classification: Once the agreement is fully signed by all parties thereto the agreement will be filed in the Bank’s records management system and classified as “Public”. Before then, such agreements should be categorized as “Official Use Only”.</p>
<p><u>Grant/Letter Agreements</u> (including grants financed under the DGF) and any amendments thereto.</p>	<p>Scanned Copies of the signed agreement are made publicly available after the agreement is fully signed by all parties.</p> <p>Once the agreement is fully signed by all parties, LIC staff will post the scanned copy of the agreement in the Bank’s records management system (e.g. IRIS) and mark it “Public”. If there are no effectiveness conditions to the agreements, LIC will mark the scanned signed copies “Public”. If there are effectiveness conditions to the agreements (save for counter-signature), LIC will post the scanned signed copy of the agreement in the Bank’s records management system and mark it “Official Use Only”. LIC will mark it as “Public” after effectiveness is declared and communicated to LIC by the Country Lawyer/task team.</p>	<p>After the signing of Grant/Letter Agreements and any amendments thereto, LEG receives the originals from the task team and verifies that all documents were properly signed. LEG ACS staff are responsible for scanning the agreements and providing them to LIC for filing in the Bank’s records management system.</p> <p>Classification: Once the agreement is fully signed by all parties, the agreement will be filed in the Bank’s records management system by LIC staff and classified as “Public”. Before then, such agreements should be categorized as “Official Use Only”.</p>
c. Partnership Agreements and Other Partnership Documents		
<p>Partnership Agreements²⁹</p>	<p>Partnership Agreements (i.e., partnership documents to which the Bank is a signatory) and any amendments thereto are available for public access upon full execution of the document provided all signatory parties agree.</p>	<p>Partnership documents that are signed by the Bank will be made publicly available through posting on the Bank’s external website, unless posted on the partnership’s external website.</p> <p>Express prior agreement to disclose should be obtained by the other signatory parties through inclusion of a clause to that effect in the signed partnership document (e.g., “The Parties agree that this agreement / document will be publicly disclosed [by the Bank].”).</p> <p>The WB Unit sponsoring or acting as signatory for the Bank should keep track of all partnership documents signed by their managers and make them available for public access on the external website of the WB Unit (or confirm public access on the partnership’s website) once signed by all relevant parties with an agreement to disclose.</p>

²⁹ See also paragraph 21 of the AI Policy.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		<p>After the signing of partnership documents, and any amendments thereto, that include an agreement to disclose, TTLs are responsible for scanning the documents and filing the scanned signed documents in the Bank’s records management system and categorizing them as “Public”.</p> <p>Classification: Once the document is fully signed by all parties thereto, including with agreement to disclose, the document will be filed in the Bank’s records management system and classified as “Public”. Before then, such documents should be classified as “Official Use Only”.</p>
<p>Partnership documents without Bank signatures for partnerships with Bank administrative support (e.g., in-house secretariats)</p>	<p>Available for public access provided the partnership agrees.</p> <p>Such partnership documents would be made available for public access on the external website of the VPU providing the Bank’s administrative support or on the partnership’s external website, if hosted by the Bank.</p>	<p>For partnerships whose primary administrative support is provided by the Bank (whether a full-fledged in-house secretariat or more modest support unit), the Access to Information Policy applies to partnership documents – i.e., jointly prepared documents – as it would to regular Bank documents, provided the partnership agrees.</p> <p>Partnership agreement should be sought prior to disclosure, but is expected to be obtained for the Bank to be able to continue to provide administrative support. Such agreement may be obtained by affirmative consent or no objection on the part of the partnership’s principal governing body.</p> <p>All the usual exceptions apply, such that each Bank partnership support unit should consider which unsigned partnership documents merit routine disclosure (e.g., final minutes of meetings), ad hoc disclosure (certain commission reports) or no disclosure (deliberative documents) and seek partnership agreement on this basis.</p>
<p>Partnership documents without Bank signatures for partnerships without Bank administrative support (e.g., external secretariats)</p>	<p>Available for public access to the extent posted by the non-Bank entity providing the partnership’s administrative support.</p> <p>Bank staff engaging in such partnerships is expected to encourage disclosure and access standards comparable to the Bank’s AI Policy as part of the Bank’s participation in the partnership.</p>	<p>For partnerships with external secretariats or primary administrative support units based in another organization, or for legal entities in which the Bank participates on a governing body (e.g., as a Board member), the Bank participant should encourage those partnerships or entities to align their disclosure policies with the Bank’s Access to Information policy. If, after consultations by the Bank with the partnership or entity, the partnership or entity remains</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		unwilling to adopt a comparable approach to disclosure and access for its partnership documents, the Bank may wish to re-evaluate its participation in the partnership or entity.
d. DGF		
DGF Annual Review and Budget Envelope (Board Paper)	<p>DGF Annual Review of any current fiscal year and Budget Envelope for the subsequent fiscal year is prepared by CFPTO and submitted for approval by the Board.</p> <p>Following consideration and approval by the Board of EDs, the DGF Annual Review and Budget Envelope is made publicly available on the Bank’s external website.</p> <ul style="list-style-type: none"> • The originating unit transmits the DGF Review and Budget to SECPO, indicating in the Board eSubmission Form that the final document is to be disclosed at the end of the Board deliberative process. • After Board discussion, SECPO notifies IDU and the Info Shop that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website. 	<p>Classification. As with all Board papers that are routinely disclosed, when the originating unit transmits the DGF Review/Budget to SECPO, it is classified as “Official Use Only” indicating that it is still deliberative information. IDU changes the classification to “Public” when SECPO notifies IDU that the Review should be disclosed.</p>
Independent evaluation reports on programs funded by DGF grants	Final independent evaluation reports would be made available for public access on the DGF’s external website managed by CFPTO.	<p>Independent evaluation reports on grant programs (3-5 years) funded by DGF are required for any programs receiving \$300,000 or more of DGF funds. This evaluation is supported by DGF and other funding partners and is commissioned by the governing bodies of the partnership.</p> <p>Such independent evaluation reports require prior agreement of the partnership (whether just the DGF recipient or a governing body, as the case may be) before disclosure by the Bank. This agreement can be obtained through inclusion of a consent to disclosure clause in the grant agreement signed between the Bank and the recipient, which also requires the recipient to confirm agreement on the part of the partnership before providing the required independent evaluation report to the Bank.</p> <p>The DGF grant TTL is responsible for obtaining the independent evaluation report from the recipient and providing it to the DGF Secretariat (CFPTO). The DGF Secretariat is responsible for posting the independent evaluations it receives, provided</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
		partnership agreement has been obtained through the relevant grant agreement or otherwise.
DGF Grant Agreements and any amendments thereto	See section above on Grant Agreements.	
e. Institutional Development Fund (IDF)		
IDF Annual Budget Request	<p>The Budget Envelope for the subsequent fiscal year is prepared by OPCS and submitted through CFRPA for approval by the Board.</p> <p>Following consideration and approval by the Board of Executive Directors, the IDF Budget Envelope is made publicly available on the Bank’s external website.</p>	<p>Classification. As with all Board papers that are routinely disclosed, when the originating unit – OPCS-- transmits the IDF Budget Annex, it is classified as “Official Use Only” indicating that it is still deliberative information. IDU changes the classification to “Public” when SECPO notifies IDU that the Review should be disclosed.</p>
IDF Resource Allocation	<p>The IDF regional allocation is released annually at the completion of the year end accounting exercise, usually by July. The allocations are available on the IDF external website.</p>	
Call for Proposals	<p>Once the Regional Call for Proposals has been issued, it is publicly available and is posted by the Regional IDF Coordinator on the external website of the managing VPU.</p> <p>The originating unit should file this document in IRIS as Public.</p>	
Grant Proposal for IDF financing	<p>When the originating unit transmits the IDF proposal to the Regional IDF Coordinator (RIC) for consideration, it is classified as “Official Use Only” indicating that it is still deliberative information.</p> <p>When an IDF proposal is approved by the RIC and Government /Recipient is notified, a public version, including component description, will be posted on the external website of the managing VPU.</p> <p>Submitting through IDU: The Team Leader should classify the approved IDF proposal as “Public” and submit it to the Internal Documents Unit (IDU), preferably via the IDU website, although e-mail and hard copies are also accepted (see Attachment B for standard submission templates). The IDU posts public documents on the Bank’s external website.</p> <p><i>[Note: Future systems will enable approved IDF proposals to be submitted via</i></p>	<p>Before finalizing the document, the country concerned is requested to identify any text or data in the draft report that is sensitive or confidential. The task team, as it considers appropriate, makes adjustments to the document to address the matters of concern to the country before making it available to the public</p> <p>The detailed Financial Plan, which is put together as background to the proposal, is considered to be deliberative information and therefore restricted.</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
	<i>the Operations Portal for automatic posting on the Bank’s external website. An update will be provided when this capability is enabled.]</i>	
IDF Grant Agreements and amendments	Same procedure for Grant Agreements that are trust-funded.	
IDF Supplemental Financing IDF Grant Restructuring paper	Made publicly available in the same manner as an IDF Grant Proposal (see above).	
Implementation Status and Results (ISR) Report (disclosable version)	The ISR template for IDF grants, including the disclosable version, is still under development. <i>An update will be provided when this is available.</i>	
Audited Financial Statements	Same procedure for Bank’s investment operations .	
Implementation Completion Memo (ICM)	<p>ICMs (abridged version of ICR for loans and credits) are made public upon distribution to the IDF Secretariat.</p> <p>The Team Leader prepares and transmits the report to the RIC and IDF Secretariat. The Team Leader should submit the ICM to the IDU marking it as Public. The IDU posts public documents on the Bank’s external website.</p> <p><i>[Note: Future systems will enable approved IDF proposals to be submitted via the Operations Portal for automatic posting on the Bank’s external website. An update will be provided when this capability is enabled.]</i></p>	The ICM is prepared by the Team Leader within six months after closing of the grant.
Note on Cancelled Operations (NCO)	<p>NCOs are prepared when a program fails to become effective, or when a program is cancelled. NCOs may be made publicly available after their distribution to the IDF Secretariat for information.</p> <p>Same process as for ICMs (see above).</p>	

B. BANK FINANCIAL INFORMATION

B-1: Loans and Credits

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>Monthly Statements of Loans and Credits</p> <p style="margin-left: 40px;">(a) IBRD Statement of Loans</p> <p style="margin-left: 40px;">(b) IDA Statement of Development Credits*</p> <p style="margin-left: 40px;">* Includes both development credits and development grants.</p>	<p>These documents are prepared by CTR and submitted to the Internal Documents Unit (IDU) by the 15th of the month.</p> <p>Detailed statements of all loans and credits, respectively including, for each loan or credit:</p> <ol style="list-style-type: none"> 1. Original principal 2. Amount undisbursed 3. Amount disbursed 4. Amount repaid 5. Amount due 	<p>The statements are generated from SAP/iLAP by CTRCF, reviewed internally, and reconciled with the ledgers.</p> <p>Once the review and reconciliation is complete, CTRCF releases the statements from the CTRCF Reports account electronically to the IDU.</p>

B-2: IBRD Financial Statements

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
IBRD's Annual Audited Financial Statements	<p>IBRD's annual audited financial statements are prepared by CTR, including the accompanying Management Discussion and Analysis (MD&A) as of the June 30 fiscal year-end, notes to the financial statements with all significant accounting policies, and other detailed disclosures.</p> <p>After EDs have approved these Statements, they are publicly disclosed through 3 primary vehicles:</p> <ul style="list-style-type: none"> (a) in the Bank's <i>Annual Report</i> prepared by EXT at the time of the Annual Meetings (b) in the mandated publicly available filing with the United States Securities and Exchange Commission (SEC) 45 days after the end of the reporting period; and, (c) made available by TRE on the Investor Relations page of the Bank's external website. 	The statements and MD&A are also made available in a substantially equivalent form within the content of the Information Statement prepared annually (typically in September) for IBRD's bondholders.
Quarterly Condensed Financial Statements	<p>IBRD's condensed quarterly financial statements (not audited, but reviewed by the Bank's external auditors) and the accompanying condensed Management's Discussion and Analysis (MD&A), which serves as an update of the fiscal year-end MD&A, are publicly available as follows:</p> <p>These documents are prepared by CTR and publicly disclosed after clearance for issue. They are disclosed 45 days after the end of the reporting period through two primary public sites:</p> <ul style="list-style-type: none"> (a) the United States Securities Exchange Commission (SEC), accessible through the EDGAR system at: http://www.sec.gov/edgarhp.htm, and, (b) the World Bank Treasury website: http://treasury.worldbank.org/ 	
Public Bond Offering Documents	<p>These documents are prepared by LEGFI and publicly disclosed after settlement date through the United States Securities Exchange Commission (SEC), accessible via the EDGAR system at http://www.sec.gov/edgarhp.htm</p> <p>After filing with the SEC, a selection of these documents may also be made available on the World Bank Treasury website, http://treasury.worldbank.org/</p>	

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
IBRD Annual Information Statement	<p>This document is prepared annually by Treasury’s Capital Markets Department, typically in September, for the information of investors. It is disclosed through two primary public sites:</p> <ul style="list-style-type: none"> (a) the United States Securities Exchange Commission (SEC), accessible through the EDGAR system at http://www.sec.gov/edgarhp.htm, and (b) the World Bank Treasury website http://treasury.worldbank.org/ 	

B-3: IDA Financial Information

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
IDA Audited Annual Financial Statements	<p>IDA Audited Annual Financial Statements (including Management Discussion and Analysis (MD&A), notes to the financial statements with all significant accounting policies, and other detailed disclosures) are publicly disclosed after the EDs have approved them.</p> <p>The IDA Financial Statements are disclosed in the Bank’s <i>Annual Report</i>, prepared by EXT at the time of the Annual Meetings.</p>	
Replenishment terms and conditions of IDA	Publicly available and published in the <i>Summary Proceedings of Annual Meetings</i> . See section C-1 on Board of Governors in this Attachment.	
Information on current replenishment negotiations	Media and Civil Society Organizations are informally briefed at key stages of the process.	
Chairman’s Summaries of Replenishment Meetings	<p>IDA replenishment papers (including papers written for information or consideration during replenishment negotiations) are made publicly available on the IDA website on or one day prior to the first day of the replenishment meetings.</p> <p>The Chairman summaries are disclosed on the IDA website, after the conclusion of replenishment meetings and following oral briefing to the Board and Board distribution.</p>	Replenishment papers which contain information on contributions from individual donors to IDA are considered restricted information, falling under the exception pertaining to Financial Information (Exception 10 (a)).
Chairman’s Summaries of IDA Mid-Term Review meetings	Chairman’s Summaries of IDA Mid-Term Review meetings (including papers written for information or consideration at, or follow-up to IDA Mid-Term Review meetings) are publicly disclosed in the same way as for Replenishment Meetings.	

B-4: Budget

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
The World Bank (IBRD/IDA) Budget	<p>Following consideration and approval by the Board of EDs, the World Bank Budget is made publicly available and posted on the Bank’s external website.</p> <ul style="list-style-type: none">• Upon completion of the Board’s deliberative process, CFRPA transmits the budget document to SECPO, indicating on the Board eSubmission Form that the document is to be disclosed. SECPO notifies IDU that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website.	<p>Classification. As with all Board papers that are routinely disclosed after the deliberative process, when the originating unit transmits the budget document to SECPO, it is classified as “Official Use Only.” IDU changes the classification to “Public” when SECPO notifies IDU that the budget document should be disclosed.</p>

C. BOARD INFORMATION

C-1: Board of Governors

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
List of members, Governors and voting power	Publicly available: (a) In the Bank's <i>Annual Report</i> and (b) On the Bank's external website	The information on the external website is constantly updated to reflect any changes.
<i>Summary Proceedings of Annual Meetings</i>	SEC prepares the <i>Summary Proceedings of Annual Meetings</i> , an annual publication. This publication contains, <i>inter alia</i> , information relating to the Annual Meetings, including decisions, reports and speeches. <ul style="list-style-type: none"> • SEC prepares and distributes <i>Summary Proceedings</i> to the Board. Upon distribution, SECPO notifies IDU and the Info Shop that it is publicly available. IDU then changes the security classification to "Public" and posts it on the Bank's external website. 	

C-2: Board Records

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Minutes of formal Board meetings	<p>Disclosed after the EDs have approved the minutes.</p> <p>SECPO prepares the minutes and distributes them to the EDs for approval. Upon approval SECPO notifies IDU and the InfoShop that the document should be made publicly available and IDU classifies the document as “Public” and posts it on the Bank’s external web.</p>	If the Board minutes include “Confidential” and “Strictly Confidential” information, the minutes would be classified as accordingly and become eligible for declassification according to approved declassification timelines.
Minutes of Board Committee meetings	SECPO prepares the Committee minutes and distributes them to the Committee members for approval. Upon approval, SECPO notifies IDU and the InfoShop that the document should be made publicly available and IDU classifies the document as “Public” and posts it on the Bank’s external website.	If the Board Committee minutes include “Confidential” and “Strictly Confidential” information, the minutes would be classified accordingly and become eligible for declassification according to approved declassification timelines.
Summings-up of Board meetings (including Board discussions of CASs, PRSPs, SSPs and HIPC documents, and other policy, strategy or topical issues)	<p><i>Disclosed at the end of the Board’s deliberative process:</i></p> <p>SECPO distributes the Chairman’s Summing-up to the EDs for their comment/approval/consideration, indicating that the Summing Up will subsequently be made available to the public after the closing date.</p> <p>After the closing date SECPO notifies IDU and the InfoShop that the document is available to the public. IDU changes the classification to “Public” and posts it to the external website.</p>	If there are revisions and document is redistributed for approval/comment/consideration, it is the final, approved document that is disclosed.
Summings-up of Committee of the Whole (COW) meetings	<p><i>Disclosed at the end of the Board’s deliberative process:</i></p> <ul style="list-style-type: none"> • The final draft of Summings-up is circulated to EDs for comment/ approval /consideration, indicating that the Summing Up will subsequently be made available to the public after the closing date. • SECPO notifies IDU and the InfoShop that the document should be made available to the public. IDU changes the classification to “Public” and posts it to the external website. 	If there are revisions and document is redistributed for approval/comment/consideration, it is the final, approved document that is disclosed.
Summaries of Discussion	SECPO prepares and posts Summaries of Discussion on eBoard for a 24-hour comment period. After the comment period has elapsed, SEC notifies IDU and the Info Shop that it should be made publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website.	Summaries of Discussion consist of staff notes of the Board meeting discussion and are not an approved record. Remarks are not attributable to individual speakers. Summaries of Discussion are not prepared for all Board meetings.

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
<p>Reports to the Board from its Committee (Green Sheets)</p>	<p>After a meeting of a standing Board committee, SECPO prepares a Report to the Board from its Committees (Green Sheet) and distributes it to the Board. After distribution, if no subsequent Board meeting is expected, the first part of the Green Sheet (Green Sheet Summary) is disclosed. SECPO notifies IDU and the Info Shop by email that the Green Sheet Summary should be made publicly available. IDU posts the Green Sheet Summary on the Bank’s external website.</p>	<p>Following the Committee discussion, SECPO drafts the Summary of Board Committee Meeting (Green Sheet) and proceeds with the clearance from key parties participating at the Committee meeting, Committee Chair, and the Committee members. After finalizing and distributing the Green Sheet to the Board, SECPO notifies IDU and the InfoShop whether the document (Summaries - Part A only) may be made available to the public.</p> <p>However, some Committee discussions may deal with issues that fall under the exceptions of the AI Policy. In such cases, the Green Sheets would be classified as “Confidential” or “Strictly Confidential” and would not be disclosed until they become eligible for declassification according to the approved declassification timelines.</p> <p>Green Sheets for items that will have subsequent Board meetings will be considered part of the deliberative record and will not be disclosed. In accordance to the AI Policy’s treatment of declassification, these Green Sheets will be disclosed after 10 years.</p> <p>IFC and MIGA are updating their respective Disclosure Policies. Until these are revised, disclosure of Green Sheets summarizing meetings that involve either or both of these institutions will require Board approval.</p>
<p>Annual Reports of Board Committees</p>	<p>SECPO prepares and distributes Annual Reports of Committees. Upon distribution to the EDs, SECPO notifies IDU and the Info Shop that it should be made publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website.</p>	<p>Annual Reports of Board Committees are prepared each year by SECPO on behalf of the respective Committee. SECPO drafts the Annual Reports of the Committees, and proceeds with the clearance from key parties participating at the Committee meetings, Committee Chair, and the Committee members. SECPO notifies IDU and the InfoShop whether the document may be made available to the public. Until IFC and MIGA revise their respective disclosure policies, disclosure of Annual Reports of Board Committees containing reference to IFC and MIGA Committee discussions will require Board approval.</p>

<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Summary Proceedings of the Annual Meetings	SEC prepares Summary Proceedings. Upon distribution to the EDs; SECPO notifies IDU and the Info Shop that it is publicly available. IDU then changes the security classification to “Public” and posts it on the Bank’s external website.	The Summary Proceedings of the Annual Meetings are disclosed by SECPO (via IDU and the Infoshop/Documents & Reports) after approval by the VP Corporate Secretary, following the Annual Meetings.
Executive Directors’ Work Program Overview and its update	SEC prepares The EDs’ Work Program and distributes it to the EDs each year. Upon approval, SECPO notifies IDU and the Info Shop that it should be made publicly available. IDU changes the classification to “Public” and posts it to the external website.	SECPO notifies IDU and the InfoShop that the document will be made publicly available after approval of the Board of Directors.
Board Calendar	SECPO prepares the ED’s calendar. Twice a month, SECPO notifies IDU and the Info Shop that the calendar is publicly available. IDU classifies the document as “Public” and posts it on the Bank’s external website.	

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<i>Information Category</i>	<i>Timing of Disclosure</i>	<i>Comments</i>
Organizational Information	VPU, Names and Profiles of Senior Management, Organizational Chart at VPU level are made publicly available by EXT on the Bank's external website.	
Employment Opportunities	Employment Opportunities and descriptions of positions are routinely disclosed for externally advertised positions on external HR website.	Employment Opportunities and descriptions of positions externally advertised
Staff Manual	The Staff Manual, which contains the Principles of Staff Employment and the Staff Rules, are made publicly available on the Bank's external website (HR page).	Information in the Annexes to Staff Rules are considered restricted information and not disclosed.
Information from Office of Diversity and Inclusion	Routinely disclosed on the Bank's external HR website http://www.worldbank.org/hrs Link here	
Administrative Tribunal's decisions	Posted on a rolling basis as decisions are made on the Tribunal's external website .	