

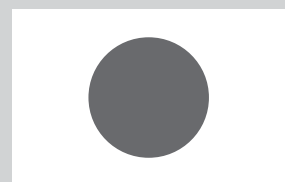
Independent External Evaluation



June 2011

Japan

Administered Account for Selected IMF Activities (JSA)



Evaluation of the Japanese Technical Assistance Subaccount

2011 Independent Evaluation

Final report

Client: International Monetary Fund

Rotterdam, June 29, 2011

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List of abbreviations

ADB	Asian Development Bank
AFRITAC	Africa Regional Technical Assistance Center
AML	Anti-Money Laundering
APD	Asia and Pacific Department
ASYCUDA	Automated System for Customs Data
BCEAO	Banque Central des Etats de l' Ouest
BCP	Basel Core Principles
BEAC	Banque des Etats de l' Afrique
BoP	Balance of Payments
BSP	Bangko Sentral ng Pilipinas (Philippines Central Bank)
CAMC	Central American Monetary Council
CARTAC	Caribbean Regional Technical Assistance Centre
CDIS	Coordinated Direct Investment Survey
CMU	Cash Management Unit
CPI	Consumer price Index
CPM	CAMC's Monetary Policy Committee
CV	Curriculum Vitae
DAB	Da Afghanistan Bank
ROSC	Report on the Observance of Standards and Codes
DCS	Depository Corporations Survey
DFID	Department for International Development
DSA	Daily Subsistence Allowance
EBC	European Central Bank
EC	European Commission
EMI	European Monetary Institute
EU	European Union
EP	Evaluation Program
FAD	Fiscal Affairs Department
FCGO	Financial Comptroller General's Office
FSAP	Financial Sector Assessment Program
FY	Fiscal Year
GDDS	General Data Dissemination System
GDP	Gross Domestic product
GS	Government Statistician
HIPC	Heavily Indebted Poor Countries
HMFS	Harmonized Monetary and Financial Statistics
HQ	Headquarters
ICP	International Comparison Program
IDF	International Development Fund
IFS	International Financial Statistics
IFMIS	Integrated Financial Management Information System

IMF	International Monetary Fund
INS	IMF Institute
ISISC	International Institute for Higher Studies in Criminal Sciences
ISO	International Organization for Standardization
JICA	Japan International Cooperation Agency
JSA	Japanese Subaccount
JVI	Joint Vienna Institute
LEG	Legal Department
LT	Long-Term
LTO	Large Taxpayer Office
MCD	Middle East and Central Asia Department
MCM	Monetary and Capital Markets Department
MDB	Multilateral Development Bank
MDS	Macroeconomic Diagnostics
MEF	Ministry of Economy and Finance
MEFMI	Macroeconomic and Financial Management Institute
METAC	Middle East Regional Technical Assistance Center
MF	Macroeconomic Forecasting
MFS	Monetary and Financial Statistics
MFSM	Monetary and Financial Statistics Manual
ML/FT	Money Laundering/Financing of Terrorism
MOF	Ministry of Finance
MOFA	Ministry of Foreign Affairs
MSA	Multisector Statistics Advisor
MTO	Medium Taxpayer Office
MTS	Medium Term Strategy
NA	National Account
NBC	National Bank of Cambodia
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OECD DAC	OECD Development Assistance Committee
OTM	Office of Technical Assistance Management
PAEMF	Regional Project on Harmonization of Monetary and Financial Statistics
PAR	Project Assessment Report
PCA	Prompt Corrective Action
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFTAC	Pacific Financial Technical Assistance Center
PIC	Pacific Island Country
PITAA	Pacific Islands Tax Administrators Association
PPI	Producer Price Index
PRGF	Poverty Reduction and Growth Facility
PSC	Pacific Statistical Steering Committee
RAP	Resource Allocation Plan
ResRep	Resident Representative

RM	Resource Management
RSA	Resident Statistical Advisor
RSN	Regional Strategic Note
RTAC	Regional Technical Assistance Center
SECAMC	Executive Secretariat of the CAMC - Central American Monetary Council
SO	Statistical Office
SRF	Standardized Report Form
ST	Short-Term
STA	Statistics Department
STI	Singapore Training Institute
STX	Standard Expert
SU	Soviet Union
TA	Technical Assistance
TAIMS	Technical Assistance Information Management System
TIMS	Travel and Information Management System
TOR	Terms of Reference
TSA	Treasury Single Account
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
VAT	Value Added Tax
WAEMU	West African Economic and Monetary Union
WAIFEM	West African Institute for Financial and Economic Management

Executive Summary

Background

At the request of and sponsored by the Japanese Ministry of Finance the IMF/OTM has coordinated an independent evaluation of technical assistance (TA) projects financed by the Japan Subaccount (JSA).¹ This evaluation follows the first overall evaluation of the JSA conducted in 2009 covering JSA-financed TA projects from May 2003 to April 2008.² This evaluation covers projects completed during May 2008 – April 2010. These projects have been implemented based upon the previous 2006 Operational Guidelines. Since April 2010, the management of the JSA has switched from a project to a multi-year program-based approach in TA implementation, aiming to generate synergies. Since none of these new three-year programs have been completed, they are not covered under this evaluation. This evaluation looks *backward* to the previous experience. Nonetheless, the recommendations in this evaluation report takes into account the changes made since July 2010, and are therefore of a *forward* looking nature. It examined 151 projects managed by the functional departments of the IMF and the IMF Institute (Fiscal Affairs Department (FAD) – 57, Monetary and Capital Markets Department (MCM) – 52, Statistics Department (STA) – 24, IMF Institute (INS) – 15, and Legal Department (LEG) – 3).

The objectives of this evaluation are to: (i) assess whether the JSA has been an effective instrument for capacity building in recipient countries; (ii) determine if the JSA-funded TA delivery provides sufficient accountability to Japanese taxpayers; and (iii) Analyze the strengths/shortfalls of projects, with a view to making recommendations to improve the future design of programs, their implementation, their assessment, and the institutional arrangements for the management of programs.

The evaluation used four criteria to gauge the success of JSA- funded TA in building and strengthening capacity in selected IMF member countries: relevance, efficiency, effectiveness, and sustainability.³ It also was useful in identifying areas that may need improvement for the design and implementation of future projects. At the same time the evaluation examined the visibility of JSA and accountability to Japanese taxpayers. The methodology used in the evaluation consisted mainly in examining the Project Proposals and Project Assessments; interviews with relevant area and TA departments of the IMF; field visits conducted to five countries and surveys among the beneficiaries, experts, and IMF project managers; and studying several documents and reports connected with the task of the evaluation.

Main conclusions

The evaluation team concludes that the performance of the JSA projects covered in this evaluation are rated ‘Good’, both on the basis of the OECD DAC evaluation criteria and on the basis of the accountability criteria.

¹ The OTM recruited three independent evaluators to undertake the task: Ferry Philipsen, Murray Petrie, and Piero Ugolini

² IMF, Independent External Evaluation - Japan Administered Account for Selected IMF Activities (JSA), February 2010

³ These criteria are based upon the OECD DAC evaluation criteria which are discussed in more detail in section 1.3.

Table 0.1 summarizes the ratings for all the economic related evaluation criteria – based on the OECD DAC criteria – for each functional department.

Table 0.1: Rating by functional area – OECD-DAC criteria

	Weight	FAD	MCM	STA	INS	LEG	Total
<i>Amount involved (\$)</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,741,682
Relevance	25%	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent
Effectiveness	25%	Modest-Good	Modest-Good	Good	Good	Good	Modest-Good
Sustainability	25%	Modest-Good	Modest-Good	Modest-Good	-*	Good	Modest-Good
Efficiency	25%	Good	Good	Good	-*	-*	Good
Total	100%	Good	Good	Good	Good	Good	Good

* Not rated due to insufficient information or due to small sample size

In terms of relevance, the JSA projects covered by this evaluation are rated by the evaluation team as ‘Good to excellent’. There are no differences in rating across functional departments. **In terms of effectiveness, the JSA projects are rated as ‘Modest to Good’ noting that it is closer to ‘Good’ than to ‘Modest’.** There are some differences across functional departments, with ratings slightly higher for STA, INS, and LEG projects. The main reasons are the nature of functional area, the lack of full implementation of recommendations made by the advisors/experts or the limited capacity of absorption and availability of human resources and skills in the various organizations of the beneficiary countries. In addition, differences are partly caused by the variability in terms of the level in the results chain that project objectives and project outcomes have been specified. **In terms of sustainability the JSA projects are rated by the evaluation team as ‘Modest to Good’.** There are hardly any differences in rating across functional departments. Furthermore, **in terms of efficiency the JSA projects are rated by the evaluation team as ‘Good’.** There are no differences in rating across functional departments. Note that one dimension of efficiency, cost effectiveness, was assessed for all functional departments together and with respect to this dimension the IMF/JSA TA is considered to be excellent. IMF TA is competitive compared to the EC and Japanese bilateral TA projects, and is also very practical in terms of expert recruitment. JSA has also been a good funding source in terms of flexibility, responsiveness and ease of access to the JSA funds.

From a functional department perspective, there are no significant differences. The evaluation team concludes that **the overall performance of the JSA projects covered in this evaluation are rated ‘Good’ for all IMF departments, and therefore on the basis of the OECD DAC evaluation criteria all JSA projects covered in this evaluation are assessed as ‘Good’.** The IMF/JSA-financed TA has been very helpful in strengthening and building additional capacity in TA-receiving countries. TA provision has considerably improved in recent years as a result of the departments’ awareness to improve performance and also the OTM guidance note issued to the IMF departments.

The conclusions per functional department for each economic-related evaluation criterion can be summarized as follows.⁴

1. *Relevance*

The overall rating for the relevance of the FAD TA is good to excellent. It is typically highly targeted and specialized in nature, e.g., taxpayer segmentation or setting up a Treasury Single Account (TSA). The TA was focused on areas that are high priority to recipients, and on niche areas that other donors tend not to operate in (especially with respect to revenue administration). The TA was also highly relevant to the priorities of other donors (especially with respect to TA to build core PFM infrastructure). The process by which TA projects were developed helps to ensure relevance, including FAD diagnostic missions to define TA requirements and monitor implementation. The influence of IMF area departments was evident in ensuring that short-term macro priorities were factored into FAD's TA prioritization process.

The overall rating for the relevance of the MCM TA is also good to excellent. Also MCM TA under the JSA has targeted high priorities for the country authorities. The selection of the areas is done through a very careful and systematic approach. Most of the TA is originated from either an FSAP evaluation or Regional Strategy Notes. An iterative process of consultation between the authorities and the staff of the area departments and MCM takes place until a final decision is made on the delivery of TA. As a result of the extensive consultations that are undertaken in the process and the necessary input by the authorities, the highest priorities are taken into consideration.

The overall rating for the relevance of the STA TA is as well good to excellent. The projects were targeted to the priority needs of the beneficiary countries. With respect to prioritization among countries the process of drafting Regional Strategy Notes is an interactive and iterative process and STA enters into consultation with the relevant area department if a specific country is not on their "*radar screen*," though in general the area departments are aware of the quality of the data and of the needs. Inputs in the process are also Data ROSCs, analyses of countries that are not yet in GDDS or countries without Standardized Report Forms (SRFs). Country needs are also identified and discussed with the beneficiary countries during various occasions, such as the Annual and Spring meetings, the UN Statistics Conference meeting, and during TA missions.

For all the three departments, the processes ensure that JSA-funded TA activities are well integrated with the work of the Fund and its main surveillance role.

The overall rating for the relevance of the INS projects is good to excellent. The courses that officials attend at the joint IMF institutes in Vienna and Singapore are selected by the countries on the basis of the institute's curriculum of training courses. The courses offered in collaboration with regional training partners in Africa are based on their regular training needs assessment. Two courses in Afghanistan and China were conducted after requests of the individual countries.

With regard to the 3 LEG projects, **the overall rating for relevance criterion is good to excellent.** The three LEG projects were either based on requests of the beneficiary

⁴ The overall rating was based on the judgment of the evaluators after taking into account the outcomes of the Project assessments made by the project managers, the results of the surveys, and the information collected in meetings with the IMF staff and member authorities. More details are provided in the main text.

countries and / or based on continuation of earlier assistance provided (e.g., project on tax related legal drafting).

2. Effectiveness

The overall rating for the effectiveness of the FAD TA is modest to good – which is consistent with FAD’s self-assessments of project effectiveness. The relatively small size of these projects and their generally short duration limited what was achievable in terms of medium-term system level outcomes, but within those constraints the outputs were considered to be of high quality, and reasonable progress was made towards the objectives and outcomes specified in the project proposals. In general, however, the project proposals lacked baseline data on the variables that the project is intended to effect change in, making it more difficult to assess the extent of progress made during the project. In a number of cases, delays in achieving outcomes and objectives were due to lack of implementation by the authorities, delays in IT projects being implemented by other donors, or other factors beyond FAD’s control. Some projects increased positively the impact of other donor TA in the same field. The country visits suggest that there is generally an effective division of labor between donors in revenue administration and PFM. Some concerns were expressed by other donors about lack of access to FAD Red Cover reports.

The overall rating for the effectiveness of the MCM projects is also modest to good. The results indicate that the main objectives were broadly achieved, albeit in some cases the results are somewhat uneven. A pattern of better performance between long- and short-term projects does not seem to exist. The lower level of effectiveness in some areas, but in particular in the area of Banking Supervision, resulted mainly from the lack of full implementation of recommendations made by the experts or the limited capacity of absorption and availability of human resources and skills in the supervisory departments. During the project design, the selection of verifiable indicators was not entirely satisfactory insofar as it did not take fully into account factors such as: the willingness of the authorities to implement recommendations, internal human resource constraints, or outside-government interference or decisions. More analysis of these factors and their potential impact on the outcome of the project should be highlighted ex-ante; and, where feasible, also the accompanying actions needed to complete the project should be indicated in the project proposal. Except for a few instances, there seems to be almost no problems with coordination or overlapping of experts or TA provided by other donors or TA providers. The IMF Resident Representative could help in coordinating TA in countries where overlap may be a problem. Also a JSA-funded workshop could be considered as an alternative to bring together the various donors and avoid overlapping and waste of resources.

The overall rating for effectiveness of the STA projects is good. Based on the review of the ratings in the project assessments, the statistical JSA projects are considered effective. The ratings for projects on monetary and financial statistics and Balance-of-Payments statistics are somewhat higher than for projects on real sector statistics and multi-sector projects. On average multi-country or regional projects had a somewhat lower rating than projects concerning seminars and training courses or projects involving TA to only one specific country (e.g., Mongolia and Afghanistan). A key factor for success has been the high quality TA provided by IMF advisors and experts. The feedback on the few returned beneficiary questionnaires confirmed the rating in the project assessments. No major problems related to donor coordination were discovered. The effectiveness of STA projects is influenced to some extent by the high level definition of objectives and

outcomes. The effectiveness of the TA depends on the actions undertaken by the authorities, which is out of the control sphere of the project managers and experts. Nonetheless, STA takes into consideration the absorption capacity of the beneficiary organizations when designing projects.

The overall rating for effectiveness of the INS projects is good. Based on the ratings in the project assessments, all INS projects were quite effective. There were no differences whether the training project took place at the joint institutes in Singapore and Vienna regional training projects, or organized for participants of one single country. The high score is related to the high appreciation provided by the participants and is confirmed by survey respondents. Due to time and resource constraints, the evaluation team could not contact the participants of the courses to gauge their incentives to follow the course and the views on the use of the knowledge acquired, which would have allowed a full assessment of effectiveness.

The overall rating for effectiveness of the LEG projects is good. LEG projects have been successful and achieved the intended objectives and defined outcomes.

3. Sustainability

The overall rating for the sustainability of FAD projects is modest to good. There is, however, a significant information gap on the sustainability of these projects. The relatively small project size and short duration, and the concomitant need to rely on other donors to finance downstream implementation activities, acted to restrict the potential for long-lasting impacts – although significant attempts were made in a number of cases to broker the involvement of other donors to provide downstream TA. The frequent use of FAD diagnostic missions prior to placement of experts, and in a number of cases the integration of the work of JSA-financed advisors with the work of regionally-based advisors, contributes to sustainability. Staff turnover in recipient agencies impacted negatively on some projects. Most of the training in these projects is on-the-job skills and knowledge transfer to local counterparts, and there is little information in the project assessments relevant to assessing the sustainability of this.

The overall rating for the sustainability of the MCM projects is modest to good. Most of the JSA projects appear to have led to tangible results and succeeded in transferring knowledge and expertise to local officials and staff. However, in many of the countries under review, there is a considerable problem with the level of turnover of officials at the central banks. This turnover was also experienced in the past during the transformation to a market economy of former Soviet Union countries and Poland. Ultimately, the remuneration packages of the central bank officials had to be brought broadly in line with packages in the private sector to limit the loss of experienced central bank officials. Most of these countries under review are emerging market economies where the financial sector is on a development stage. Normally, the salaries and benefits offered in these central banks are not, at times, competitive enough to retain qualified staff. Too often the authorities invest considerable resources in training young and intermediate staff to work in the area of supervision and, once the staff becomes familiar with the supervision framework, they leave the central bank attracted by the private sector and growing financial sector, which offer better remunerations and career opportunities.

The overall rating for the sustainability of STA projects is modest to good. There are a number of considerations during project selection and design which provide some

assurance that sustainability is considered at a very early stage. A number of statistical projects involving the provision of assistance through short-term expertise strengthen the work of resident advisors of RTACs. Projects are sometimes extended within the framework of the JSA and/or are being followed up by TA projects funded through the RTACs budgets or by other subaccounts ensuring continuity and long-lasting involvement, which is especially needed in those countries where capacity is still very weak and would require long-term assistance at present and in the foreseeable future, such as in the Pacific. Like with some MCM projects, high staff turnover has affected sustainability. Successful experiences are carefully replicated in other regions. The use of local expertise varies among regions. In the Middle East more regional/local expertise is being used; local expertise in the Pacific is very thin.

Sustainability of training courses is difficult to measure. INS has introduced a new program of follow-up surveys (a year to 18 months after courses are completed) which are undertaken for a sample of courses. Tracer studies are only just being conducted. INS is currently conducting a pilot tracer study in connection with training delivered at its training center in India.

Sustainability of the LEG project on tax-related drafting depends on follow-up support as development and subsequent enactment of new tax legislation is a long-term project. The project funded by JSA contributed to this continuing process and LEG foresees a follow up in many of the countries assisted, ensuring progress in achieving sustainable results in the longer term. The sustainability **is** therefore **rated as good**.

4. Efficiency

The overall rating of the efficiency of FAD projects is good. From the perspective of the Japanese government, the commonly used “wrap-around” approach – of supporting the JSA-financed advisors with headquarters TA missions and other inputs not charged to the JSA - increases the efficiency of JSA advisors. The use of the roster of experts is generally an efficient approach to sourcing high-quality expertise at reasonable cost and in a timely manner (although there were one or two delays in filling expert posts). The volume of FAD backstopping seems to be tailored to the varying circumstances faced by advisors, and there is evidence of responsiveness to requests from the authorities during project implementation to alter the timing or scope of short-term visits as priorities change.

The overall rating for the efficiency of MCM projects is also good. The efficiency of the TA in general stems from several factors. Particularly the expert selection from a roster of experienced and skilled experts is **excellent**. Most of the experts come from advanced central banks with wide expertise and knowledge of best practices and international standards. The backstopping from HQ was satisfactory albeit could have been better at times. MCM went through a major downsizing of staff and at the same time experienced a large request for FSAP missions following the recent economic crisis. As a result of the increasing workload at HQ and a larger number of missions, the staff could not deliver, at times, prompt assistance, in particular coordinating with the resident advisor the preparation of missions or short-term expert visits.

The overall rating of the efficiency of these STA projects is good. Similar to the other departments, STA uses its roster of experts in the selection of high quality expertise. The number of experts varies across the different statistical areas. Project managers spend about 20 to 25 percent of their time in managing and backstopping. In terms of

organizational efficiency, progress has been made over the years. Project management has become more systematic and better documented.

For all the three departments, there was a good involvement of the receiving authorities in achieving the objectives, but the extent of this was not always uniform across countries.

With respect to the accountability criteria, the evaluation concludes that JSA activities have been consistent with Japan’s ODA policies and their activities have not overlapped negatively with other Japan’s ODA policies. There is full awareness of JSA financing among IMF staff, experts, and receiving authorities. However, more work would be necessary to make JSA activities more visible as an ODA donor country and a better coordination should be envisaged to improve accountability to Japanese taxpayers. Table 0.2 summarizes the ratings for all the accountability-related evaluation criteria. These criteria are applied to all JSA projects of all functional departments together, making no distinction between departments as differences hardly exist. **Overall in terms of the accountability criteria the JSA projects are assessed as Good.**

Table 0.2: Rating by functional area – Accountability criteria

Evaluation criterion	Weight	Total
Consistency	25%	Excellent
Visibility	25%	Good
Advantages of support for IMF TA	25%	Excellent
Management of JSA-funded activities	25%	Modest
Total	100%	Good

Recommendations

The evaluation team’s recommendations are organized in thematic topics: operational guidance, project documentation, project management, human resources, TA modality and accountability.

1. Operational guidance

Provide additional guidance on the appropriate levels in the results chain at which to specify project objectives and project outcomes, to help ensure greater consistency in approach, at least within individual TA departments. The objectives, outcomes, and verifiable indicators would need to be set in accordance with the level of will and capacity of TA recipients. To do this, it would be useful to develop guidance on the concept of a results chain; to include key conceptual steps in the TA process (e.g., initiation, conceptualization, transition, and institutionalization); and to illustrate this with function-specific results chains for common generic TA functions within each of the TA departments. The overall framework should, however, be kept simple.

2. Project documentation

Revise project documentation to prevent mistakes in project documentation as documented in this evaluation, to add valuable information and to encourage the conduct of more analysis. Among others, this means that the use of TAIMS has to be further improved so that each project/program has a unique identifier, ensuring there is one copy of each proposal and assessment in the system at any time. Also, project/program proposal and assessment templates need to include a succinct summary of the project at the start of the document as well as all information on the

expert and the volume of inputs. It is therefore recommended that more attention is paid to factors and the risks or uncertainties related to the sustainability of projects be highlighted and brought to the attention at the decision stage of approval of the TA project. Finally, progressively the proportion of project proposals that contain baseline information and measurable benchmarks and targets should be increased as well as reporting of results against baseline in the project assessment.

3. Project management

Strengthen further project management in a number of areas not yet addressed so far. The following actions may be undertaken:

- a) The functional departments together with OTM may start to use aggregate statistics on project ratings as soft input to reviewing TA performance.
- b) Sharing draft project proposals with the country authorities should be considered. This could also help country authorities to signal commitment; and could also cover expectations about distribution of the TA reports.
- c) Subject to the consent of the country authorities, efforts to ensure actual circulation of IMF TA reports to other key donors active in relevant TA fields and to relevant officials within the government should be continued. In addition, the current practice of routine and regular sharing of TA plans and diagnostics through informal meetings with other donors should be reinforced, to make this practice more consistent.
- d) More could be also done to share the experience of resident and other TA experts, both amongst the different expert groups, and within the IMF, by, for example, a web seminar at the end of a resident assignment or series of short-term assignments.
- e) Moreover, more focus on progressive improvements in management information systems in recipient organizations as a project outcome could be set, facilitating monitoring of effectiveness and sustainability over a longer period. The IMF could provide important inputs to be included in a TA recipient's management information system. The functional departments together with OTM could discuss the feasible options (e.g., technical guidelines, TA, share good practices of other countries) and the distribution of responsibilities.
- f) In addition, a more systematic program of evaluations of TA by each of the TA departments should be encouraged, taking into consideration the workload associated with these evaluations. In the case of training, the conduct of more systematic tracer studies may be explored.

4. Human resources

Strengthen and increase specialist project management positions in TA departments. Increased staff specialization in TA departments should be further considered, e.g., through introduction of specialist project manager positions to reduce the project management burden on functional experts and capture some economies of scale as the externally-funded TA is increased.⁵ Generic tasks that could be delegated to specialist project management staff could include developing budgets and monitoring and reporting costs against budgets; administrative processes around expert selection and monitoring; and post-project monitoring of developments.

5. TA modality

Consider the use of innovative TA modalities or complementary modes of delivering TA. Other TA modalities may be considered, such as short-term attachments to more

⁵ This has been introduced already in MCM and in STA, and is being discussed in other departments as well.

developed counterpart agencies in the region; brokering institutional twinning relationships between agencies in different countries⁶; CARTAC's horizontal model for capacity building⁷, as well as extending the successful experience on harmonizing monetary and financial statistics in certain regions of the world to other areas. The scope for greater use of distance delivery of TA through use of internet-based technologies may be explored.

6. Accountability

Improve accountability and visibility by adoption of a series of measures:

- a) Systematic effort should be put into post-project completion monitoring to generate more information on the results attributable to and the sustainability of TA.
- b) The performance assessment of the projects should also be sent for evaluation to the Beneficiaries. Besides, traditional forms, such as requests for written comments or short surveys, alternative forms may be considered, such as focused discussions at Spring and Annual Meetings or videoconferencing (using modern media). In addition, area departments may also be involved in this process.
- c) OTM and staff of the Ministry of Finance of Japan have been conducting periodic and ad-hoc field visits to countries to review the JSA-financed TA and this practice needs to be continued. The results of the visits may be put separately on the IMF/JSA website. In addition, OTM/Japanese authorities may consider a periodic evaluation with a narrow scope conducted by outside experts to evaluate JSA-funded programs, such as the previous evaluation and the present evaluation.
- d) The Japan embassies should be informed of the JSA-financed projects to increase awareness and participation of the Japanese authorities. This could be done from IMF HQ (functional departments or OTM), or via the Japan Executive Director office, or by the IMF Resident Representatives (where available).
- e) It should be ensured that the Japanese authorities are fully informed of all JSA in-country projects/programs, and are in a position to include a summary of JSA-financed TA in any summary of overall Japanese ODA provided to the recipient authorities, other donors, and the Japanese embassy.
- f) The IMF/JSA website needs to contain updated information at any moment of time, including information on projects approved and project completed. Regular updating is required.
- g) OTM and/or functional departments specifically may need to consider the production of brief information brochures of the results of TA projects to be translated in Japanese and be sent to the Ministry of Finance of Japan for possible inclusion on the Japanese-language website of the Ministry of Finance to inform Japanese taxpayers better.

⁶ For example, neighbouring countries are sometimes in similar circumstances with respect to reform needs, and are open to learning from recent successful experience with specific reforms in a neighbouring country. Alternatively, a Tax Office, Ministry of Finance, Central Bank or Statistics Office in a more advanced country, might in some instances be willing to provide staff inputs or accommodate staff exchanges or secondments over a period of time to help build capacity in a counterpart agency in a developing country.

⁷ The horizontal approach to capacity building refers to a group of countries working together to develop sustainable capacity in carrying out a particular function. The intention is to make it possible to fill a gap that develops in one country through professional attachments, secondments, and training, largely provided by other countries using a similar system. The model was developed in response to the particular needs of small countries where many functions - that are performed by a number of staff in large agencies - are carried out by one staff member with little back-up or overlap of responsibilities. This makes capacity development particularly vulnerable to one or two staff members resigning, being transferred, or being promoted.

Preface

This report presents the findings, conclusions, and recommendations of the second independent evaluation of IMF technical assistance (TA) funded through the Japan Administered Account for Selected IMF Activities (JSA), which has been conducted at the request of and sponsored by the Japanese Ministry of Finance. The first evaluation was published in February 2010. This evaluation covers projects for which the completed project assessments were sent to the Japanese authorities between May 1, 2008 and April 30, 2010. These projects were based on the previous operational guidelines. It is noted that the JSA has changed since then towards a multi-year program basis and therefore the design and size of the projects covered in this evaluation do not accord with the present practice.

While the evaluation is commissioned by the Office of Technical Assistance Management (OTM) of the IMF, the report is written for a wider audience, inside and outside the IMF, who will be highly interested in the underlying factors contributing to successful planning and implementation of technical assistance.

The evaluation team comprised three senior evaluators from the Netherlands (Ferry Philipssen), New Zealand (Murray Petrie), and the United States (Piero Ugolini).

The evaluators would like to express their special gratitude to all officials of the IMF, beneficiary organizations, and experts for their cooperation and willingness to contribute to this evaluation. Responsibility for the opinions presented in this Report is exclusively of the authors.

The report is structured as follows. Chapter 1 outlines the evaluation objectives, the evaluation criteria and related evaluation questions, the evaluation approach, and evaluation methods that are used in this evaluation. Chapter 2 presents an overview of Japanese ODA policies and describes the JSA and the JSA-funded projects which have been examined in this evaluation. Moreover, a brief description is provided on the general guidance on a core set of common practices and documentation to be used by TA departments in planning, delivering, and assessing the results of their TA activities, i.e. the TAIMS guidance. In addition, the JSA is set in the context of the overall TA policy of the IMF.

The succeeding chapters then look at the main economic-related evaluation criteria: relevance, effectiveness, sustainability, and efficiency. In these chapters the projects of the different functional departments of the IMF are assessed against these criteria. Chapter 7 sets out successful and less successful projects, discussing in detail the underlying factors affecting TA delivery and its impact. Projects presented are implemented in five countries which were visited by the evaluation team. Chapter 8 looks at a set of accountability criteria comprising consistency, visibility, support to IMF TA versus other avenues for providing development assistance and project management in terms of accountability to Japanese taxpayers. These criteria are applied to the total set of projects of the IMF departments and are not applied for each department separately. Chapter 9 provides the overall assessment of the JSA projects. Since the programming of the JSA has been revised since April 2010, Chapter 10 touches upon recent efforts to

strengthen TA project management. Finally, Chapter 11 presents the evaluation team's recommendations.

1 Background and introduction

1.1 Background

Since 1990, Japan has provided financial support for IMF technical assistance (TA) to its member countries to strengthen their capacity to formulate and implement sound policies in the macroeconomic, fiscal, monetary, financial, and related statistical fields, including training activities. Japan's contributions are provided through the Japan Administered Account for Selected IMF Activities (JSA). Japan has been, and continues to be, the largest contributor to the IMF TA activities.

Starting in 1990, Japan has contributed more than US\$372 million for IMF capacity building projects. The TA-related funds have been used to cover project costs, including the salaries and travel costs of short- and long-term TA experts and costs associated with organizing seminars and workshops. The use of JSA funds has been flexible, with the main focus on providing assistance to low- and lower-middle-income countries in building institutions and capacity to implement growth-enhancing macroeconomic policies. There is a priority on projects in countries covered by the IMF's Asia and Pacific Department and selected countries in Central Asia (50 percent of each annual JSA contribution as guideline). Nonetheless, the TA projects can take place in any region.

In February 2010, the first overall evaluation of the JSA was conducted for all projects completed through April 2008. The present evaluation covers projects completed during May 2008 to April 2010. These projects have been implemented based upon the previous 2006 Operational Guidelines. Since April 2010, the management of the JSA has switched from a project to a multi-year program-based approach in TA implementation, aiming to generate synergies. Since none of these new three-year programs have been completed, they are not covered under this evaluation. This evaluation looks *backward* to the previous experience. Nonetheless, the recommendations in this evaluation report take into account the changes made since July 2010, and are therefore of a *forward* looking nature.

1.2 Objectives of the evaluation

The objectives of the evaluation are threefold:

- To evaluate whether the JSA has been an effective instrument for capacity building in the recipient countries;
- To determine if the JSA-funded TA delivery provides sufficient accountability to Japanese taxpayers; and
- To analyze the strengths/shortfalls of projects, and make recommendations that would improve the future design of programs, their implementation, their assessment, and the institutional arrangements for the management of programs.

One hundred and fifty-one projects are assessed in this evaluation. These are all the projects for which the completed project assessments were sent to the Japanese authorities between May 1, 2008 and April 30, 2010.

1.3 Evaluation criteria and evaluation questions

Two categories of evaluation criteria have been selected by the Japanese authorities and the IMF for this evaluation: (i) economic-related criteria based on the OECD-DAC evaluation criteria concerning relevance, effectiveness, sustainability, and efficiency, and (ii) governance-related criteria focusing on accountability to Japanese taxpayers. The criteria and the related evaluation questions are specified in the following sections.

1.3.1 OECD DAC criteria

The OECD DAC criteria comprise:

Relevance - The extent to which TA projects took into account the priority needs of beneficiary countries.

- Did the JSA-funded TA help define or meet the priority needs of countries?
- Were the JSA-funded TA activities well integrated with IMF surveillance and lending?

Effectiveness – Measures the extent to which TA projects have attained their objectives and identifies factors that may affect achievement of objectives.

- To what extent did the projects achieve their objectives?
- Were the JSA-funded TA projects' activities well coordinated and leveraged with those of other donors and TA providers?

Sustainability – Measures whether the benefits of a TA project are likely to continue after the donor funding has been withdrawn.

- Did the JSA-funded TA lead to tangible and lasting results?
- Did the JSA-funded TA project succeed in identifying, using, and training local expertise?

Efficiency – Measures the outputs—qualitative and quantitative—in relation to the inputs.

- Were the projects cost-effective?
- Was the management and backstopping of TA projects' activities by IMF headquarters staff of sufficient quality and timeliness?
- Were recipient authorities sufficiently involved in achieving project outcomes and objectives?

1.3.2 Accountability criteria

The accountability criteria comprise:

Consistency of JSA activities with Japan's ODA policies.

- Have the JSA activities been consistent with Japan's ODA policies?
- Have the JSA activities overlapped negatively with other Japan's ODA initiatives, including bilateral ODA activities? If so, how can these overlaps be best removed/addressed?

Visibility

- Have the JSA activities provided adequate visibility for Japan as an ODA donor country?
- How can the visibility part of the JSA guidelines be changed to improve visibility for Japan as an ODA donor country?

Support for IMF TA versus other avenues for providing development assistance.

- What are the advantages of supporting IMF TA, as compared to using Japanese funds for other types of development assistance?

Management of JSA-funded activities

- Has appropriate information been provided to the Japanese authorities for accountability to Japanese taxpayers?
- How can the JSA-funded project proposals and assessments be changed to improve accountability to Japanese taxpayers?

1.4 Approach and methodology

The evaluation approach and methodology are described in more detail in the Annex. The two types of evaluation criteria are distinguished as each category serves its own purpose, i.e. **economic-related** criteria based on the OECD-DAC evaluation criteria and **governance-related** criteria covering criteria addressing the important issue of accountability:

- The OECD DAC criteria have been applied to each TA area: Fiscal Affairs, Monetary and Capital Markets, Statistics, IMF Institute, and Legal. Within each criterion the evaluation questions have been given certain weights: in few cases equal weights (efficiency); in other cases (relevance, effectiveness, sustainability) different weights. For each criterion an aggregate rating is calculated using assigned weights to the TA areas based on the amount of money involved in the JSA-funded TA projects. A four-point rating scale was used – Excellent, Good, Modest, and Weak. The OECD DAC criteria have been aggregated into an aggregate score.⁸
- The same method has been used for the Accountability criteria to arrive at an aggregate score on accountability, also using the same four-point rating scale.

Evaluation methods used included data collection, desk research, interviews, telephone conversations, and email communications with IMF staff in Washington, D.C., and in the field, field missions to five countries (Cambodia, Nepal, Philippines, Fiji, and Lebanon), email communications with some resident advisors, and three specially designed online questionnaires which have been distributed among beneficiaries, resident advisors and experts, and IMF staff. The countries visited were selected to cover a series of projects in different regions where JSA-funded projects have been implemented with varying success. The three questionnaires included some common questions, but also target-group specific questions which would allow triangulating the different responses of the different target groups. The questionnaires were distributed using the online survey tool

⁸ The rating method is similar to the methods used in previous evaluations commissioned by OTM. The evaluation team has used a descriptive rating method (Excellent to Weak) instead of a numerical one (1 to 4) as this was considered to be suitable to the analytical story-telling approach taken when writing this evaluation report, allowing it be accessible (and hopefully useful) for readers not familiar with the IMF /JSA.

'Checkmarket' (www.checkmarket.com). The evaluation findings from the various evaluation methods have been triangulated to reach a final assessment on relevance, effectiveness, sustainability, efficiency, and accountability.

The evaluation was conducted within a short period from March 14 till April 29, 2011. The assessment started with a desk review of project proposals and assessments, followed by a week's visit to Washington, D.C., from 21-25 March for meetings with OTM, TA and area departments – see Annex A.3 for a full list of meetings. This was followed immediately by country visits.

The Office for Technical Assistance Management and the other IMF departments have provided the team with a vast amount of relevant document and information. Both in Washington, D.C., and during the country visits interviewees provided valuable information and participated in open discussions. Due to the restricted time the evaluators reviewed relevant reports from projects in the five countries visited by the team to obtain a better picture of the projects' objectives, activities and outputs (such as progress and final reports by experts, backstopper's comments, relevant diagnostic mission reports of all the projects in the sample, or area department country reports such as on Article IV consultations). This restricted scope did not allow direct assessment of the quality of TA reports and advice of HQ backstopping. The short elapsed time for the evaluation, and its coincidence with the IMF Spring Meetings, has affected the effectiveness of the surveys as the response rates were not so high, except for the survey among resident advisors and experts (response rate of 40 percent). The timing of the evaluation interfered as well with the Spring meetings. Nonetheless, the evaluation team considers the findings and conclusions of this evaluation still representative. The survey results basically confirmed the evidence collected through the other methods.

Due to the recent natural disaster in Japan, a visit to the Japanese authorities could not be undertaken. The team was assisted by a Japanese-speaking research assistant who studied documents on Japan's ODA policies in the original language and reviewed the Japanese pages on the websites of the Japanese Ministry of Finance, the Ministry of Foreign Affairs, and JICA to examine the provision of information on JSA to Japanese taxpayers.

2 Japanese ODA policies and JSA

2.1 Overview of Japanese ODA policies

Japan's ODA Charter of 2003 and Japan's Medium-Term Policy on Official Development Assistance set out the priorities and principles for Japanese development co-operation. These are further translated in Country Assistance Programs.⁹ The ODA Charter contains an explicit commitment to *capacity building* by stipulating that supporting the “self-help” efforts of partner countries to become self-reliant is the most important objective of Japanese development cooperation and stating that this approach is firmly based on partner ownership. The 2010 Independent Evaluation examined previously a number of these documents in the context of the provision of IMF TA. The evaluation team confirms the conclusions of the 2010 evaluation and these are emphasized in the Box below.

Box 2.1: Findings from the 2010 JSA evaluation on Japanese ODA policies in the context of IMF TA

- a) In relation to technical assistance provided by the IMF, the following provisions of the *ODA Charter* are relevant: (1) support to self-help efforts of recipient countries; (2) cooperation with human resource development, and institution building in the legal and economic area; and (3) promotion of cooperation with international organizations.
- b) With respect to *ODA Medium-Term Policy of 2005*, there are three major relevant medium-term policies which relate to the philosophy of IMF TA: (1) Macroeconomic stabilization through appropriate fiscal and monetary policy as a prevention measure for poverty; (2) Policy formulation and institution building necessary for sustainable growth; and (3) Assistance in human resources development to promote sustainable growth.

Under the 2nd policy “Policy formulation and institution building” the most relevant provisions are: *To promote macroeconomic stability, Japan will assist in the **formulation and implementation of appropriate and sustainable fiscal and monetary policy, public debt management, and economic policy**, and will place an emphasis on assisting the formulation of industrial policy designed to expand trade and investment, and of rural and regional development policy in the light of decentralization. In concrete terms, assistance will be provided for institution building in the fields of economic management, finance, tax, customs and the development of human resources, and the development of local and supporting industries.*

- c) With respect to the *Japanese Country Assistance Programs (CAPs)*, which are based upon the ODA Charter and the ODA Medium-Term Policy, the priorities of CAPs are closely related to the activities of IMF TA.

Source: Independent External Evaluation - Japan Administered Account for Selected IMF Activities (JSA), February 2010.

⁹ See Government of Japan, Japan's Official Development Assistance Charter, 2003, and other relevant documents on the website of the Ministry of Foreign Affairs (<http://www.mofa.go.jp> – English version; <http://www.mofa.go.jp/mofaj/> - Japanese version), such as Japan's Medium-Term Policy on Official Development Assistance, February 2005; Country Assistance Programs, Sectoral Development Policy (particular Good Governance), the annually published Japan's ODA White Papers (for this evaluation the White Papers of 2008, 2009, and 2010 have been studied); and Annual Evaluation Report of Ministry of Foreign Affairs, Japan's Economic Cooperation 2009.

Besides the ODA Charter and the Medium-Term Policy on Official Development Assistance, Japan's Sectoral Development Policies reflect Japan's increasing engagement in the area of good governance and capacity building in fragile states.

Japan's ODA policies involve over 13 ministries and agencies. The ODA Charter provides the Ministry of Foreign Affairs (MoFA) the co-ordination role for ODA policies, and the majority of Japanese ODA is managed through this ministry and Japan International Cooperation Agency (JICA). The other major actor is the Ministry of Finance (MoF) which is responsible for Japan's contributions to the World Bank, IMF and regional development banks. According to the OECD DAC Peer Review of Japan, the country "has improved the coherence and co-ordination of its development co-operation policies" which is especially important in a context where various ministries and agencies finance and implement development aid-related activities, including the Ministry of Finance.¹⁰ Since October 2008 JICA coordinates the three development assistance channels or "schemes" – loans, grants, and technical co-operation.¹¹

Japan's ODA comprises bilateral ODA and multilateral ODA. Total net ODA of Japan amounted 0.28 percent of gross national income in 2005 (US\$ 13,126 million) and declined to 0.18 percent in 2009 (US\$ 9.553 billion).¹² In terms of net disbursements Asia was the largest beneficiary region of Japan's development assistance in 2009 (36.5 percent),¹³ followed by the African region (23.1 percent).¹⁴

Japan's bilateral ODA is composed of 3 main channels or "schemes":

1. *Technical cooperation*: In 2008, 13 percent of Japan's *gross* bilateral ODA was provided as technical co-operation, consisting of dispatching experts and volunteers (JOCVs), receiving trainees, providing equipment, and conducting project formulation or development studies;¹⁵
2. *Grants*: Japan provided 40 percent of its *gross* bilateral ODA as grants in 2008. There are 15 separate categories linked to a particular theme or a purpose. A distinction is made between project and non-project grant aid; the latter being a form of commodity aid aimed to fund necessary imports to meet the national development strategies of developing countries faced with acute balance-of-payments bottlenecks.
3. *Loans*: Japan provided 47 percent of its *gross* bilateral ODA as loans (including debt rescheduling) in 2008.

About 17 percent of Japan's total *gross* ODA was spent through multilateral institutions of which the World Bank received on average about 42 percent of Japan's gross multilateral aid, followed by regional development banks (17 percent of multilateral ODA).

In terms of *net disbursements* these percentages (except for loans) are obviously higher. Table 2.1 presents the different ODA categories for 2008 and 2009 in terms of net ODA disbursements.¹⁶

¹⁰ Organisation for Economic Co-Operation and Development, Development Assistance Committee (DAC) PEER REVIEW of Japan, 2010, p. 15. Details are provided in Chapter 2 of the Peer Review – "Policy Coherence"

¹¹ Also called "the new JICA"

¹² Ministry of Foreign Affairs, Japan's Official Development Assistance White Paper 2010, p. 44

¹³ In terms of gross disbursements the percentage was 59.3%

¹⁴ Ministry of Foreign Affairs, Japan's Official Development Assistance White Paper 2010, p. 41

¹⁵ Figures are taken from the Peer Review, op cit.

¹⁶ Actual data for 2010 was not yet available

Table 2.1: Japan's net ODA spending (in US\$ millions, and %)

	2008	%	2009	%
(1) Grant aid	4,781	60.99%	2,212	40.92%
(2) Technical cooperation	3,058	39.01%	3,195	59.10%
(3) Total grants (=1+2)	7,839	100.00%	5,406	100.00%
(4) Loans	-900		675	
(5) Bilateral ODA (=3+4)	6,939	71.39%	6,081	63.66%
(6) Multilateral ODA	2,781	28.61%	3,471	36.33%
(7) Total Net ODA (=5+6)	9,720	100.00%	9,553	100.00%
Net ODA % of gross national income	0.19%		0.18%	

Source: Ministry of Foreign Affairs of Japan, ODA White Paper 2010, and own calculations

In the context of the Paris Declaration, Japan is increasingly using partners' public financial management and procurement systems.¹⁷ In 2007 more than 60 percent of the aid for the government sectors used country systems, while in 2005 the percentage was only 29 percent in the case of the use of country public financial management systems and 26 percent with respect to the use of country procurement systems.¹⁸

2.2 Japanese Subaccount

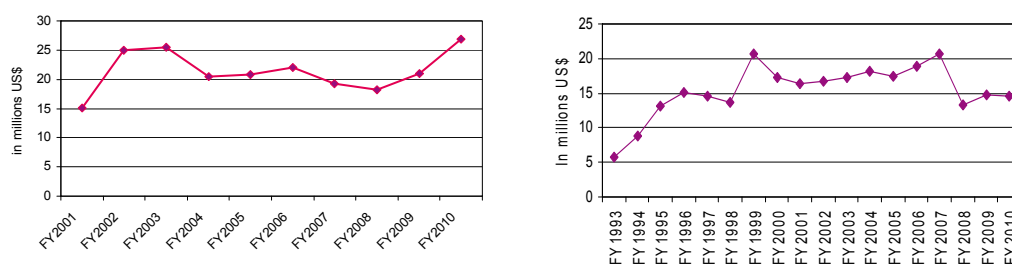
2.2.1 Overview

The provision of Technical Assistance to member countries is part of the core business of the IMF. For decades the IMF has provided TA to central banks, ministries of finance, statistical agencies, and other public sector organizations. The TA projects are financed by the IMF's own resources as well as by bilateral and multilateral donors. Japan has been the largest external funder of IMF TA, and still is one of the largest donors. In 2010, JSA contributed US\$ 27.2 million, of which US\$ 23.0 million on technical assistance, demonstrating in absolute terms a further increase compared to 2009 (see Graph 2.1 below). The committed funds for 2010 did not show the same increase. During FY2010, the funding of 49 projects was committed, totaling US\$ 14.8 million. In 2008 there was a downturn in the annual funds committed, setting the level of funds back at the level of 1998. Note that 2008 was the year that the IMF made its reform to enhance the impacts of its technical assistance (see section 2.3).

¹⁷ See Peer Review, op cit., p. 21

¹⁸ See OECD DAC, 2008 Survey on Monitoring the Paris Declaration, November 2008. The next Survey on Monitoring the Paris Declaration would be completed by March 2011. As of 22 April 2011 no results have been published yet.

Graph 2.1: Trends in JSA contributions and committed funds



Source: IMF JSA Annual Report FY2010

In recent years, the relative share of Japan in the IMF TA dropped due to a growing number of other bilateral and multilateral partners. While for many years Japan was responsible for around one third of the IMF total TA budget, in 2010 the JSA accounted for around 15 percent of the total spending on TA by the IMF.

In terms of contributions from external funds the JSA's share declined from 48.16 percent in 2006 to 24.53 percent in 2010.

Table 2.2: Contributions to the IMF for Technical Assistance (in million US\$)*

	2005	2006	2007	2008	2009	2010
Administered accounts	39.35	36.46	32.00	34.51	52.14	87.40
<i>Of which JSA</i>	17.08	17.56	15.32	13.83	17.30	21.44
Reimbursement agreements	0.18	0.27	2.79	1.45	1.37	2.31
Total	39.53	36.73	34.79	35.96	53.51	89.71
JSA as % of Administered accounts	43.41%	48.16%	47.88%	40.08%	33.18%	24.53%
JSA as % of Total	43.21%	47.81%	44.04%	38.46%	32.33%	23.90%

* Based on cash contributions received as of April 2011

Source: Data provided by Office of Budget and Planning of the IMF

In terms of person years Japan remains the largest contributor. Its share in total IMF TA delivery funded by external donors decreased from 62.74 percent in 2008 to 50.90 percent in 2010. In 2010 Japan still funded more than 16 percent of all IMF TA funded from both internal and external sources.

Table 2.3: TA Delivery by Funding Source (in person years)

Funding source	FY2008	FY2009	FY2010
IMF	66.4	52.3	53.8
External donors	68.7	65.9	60.9
<i>Of which Japan</i>	43.1	37.1	31
Regional Technical Assistance Centers	47.8	56.9	67.2
Topical Trust Funds and others*	3.3	6.2	10.6
Total	186.2	181.3	192.5
Japan as % of External donors	62.74%	56.30%	50.90%
Japan as % of Total	23.15%	20.46%	16.10%

Source: Data provided by the Office of Technical Assistance Management of the IMF

* AML/CFT and Reimbursement Agreements

JSA resources can be used with great flexibility. It can be used for financing long- and short-term experts, as well as covering the costs of training, workshops, or seminars. The funding is not limited to the use of Japanese experts or Japanese venues. In FY2010, JSA changed from a project approach to financing selected multi-year programs. The aim is to improve the long-term benefits and impact for the recipient countries and increase the visibility of Japan as the donor country.

The main focus of JSA-supported TA is on low and lower-middle income countries to build on growth-enhancing policies. There is a priority on projects in Central Asia and Asia and the Pacific (50 percent of the projects as guideline), but the projects can take place in any region.

In absolute and relative numbers the main focus in the last three years was on Asia and Africa. The Japanese contribution to TA projects is presently focused on the Asia and Pacific region. In 2010 about 41 percent of the funded projects are conducted in this region, while the Africa region accounted for 21 percent of the JSA funding. Within Asia, projects and programs in the South East have had the highest share in terms of total budget. In relative terms, the share of African projects in the last three years has been declining, while the share of projects in the Middle East and Central Africa, as well as Europe has been growing (see Tables 2.4a and b). Nonetheless, the African region remains a priority region. It should be noted that the funding of projects in Western Europe and Central America represented primarily training hosted in the region, but these projects benefited countries elsewhere.

Table 2.4a: Technical assistance by geographical area, in million US\$

FY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Africa	4.1	4.8	4.9	5.1	4.8	4.6	6	4.7	4.2	3
Asia and Pacific	4.7	6.2	6.6	7	7.6	7.9	8.3	5.3	5.9	6
Europe	1.4	1.6	1.2	1	0.7	1.4	1.3	0.5	2	2.1
Eastern Europe & Central Asia	2.7	1.4	1.5	1.4	0.6	1.4	1.8	0	0	0
Middle East and Central Asia	0.7	0.4	1.1	1.6	1.2	2.1	2.4	1.7	2.1	2.4
Latin America and Caribbean	1.1	0.6	0.6	0.6	0.9	1	0.9	0.9	0.7	0.4
Multiple Regions	1.8	1.7	1.3	1.6	1.7	0.5	0.2	0.2	0	0.7
Total	16.4	16.7	17.3	18.2	17.4	18.8	20.7	13.3	14.8	14.6

Table 2.4b: Technical assistance by geographical area, as % of total

FY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Africa	25.0	28.7	28.3	28.0	27.6	24.5	29.0	35.3	28.4	20.5
Asia and Pacific	28.7	37.1	38.2	38.5	43.7	42.0	40.1	39.8	39.9	41.1
Europe	8.5	9.6	6.9	5.5	4.0	7.4	6.3	3.8	13.5	14.4
Eastern Europe & Central Asia	16.5	8.4	8.7	7.7	3.4	7.4	8.7	0.0	0.0	0.0
Middle East and Central Asia	4.3	2.4	6.4	8.8	6.9	11.2	11.6	12.8	14.2	16.4
Latin America and Caribbean	6.7	3.6	3.5	3.3	5.2	5.3	4.3	6.8	4.7	2.7
Multiple Regions	11.0	10.2	7.5	8.8	9.8	2.7	1.0	1.5	0.0	4.8
Total	100	100	100	100	100	100	100	100	100	100

Source: IMF JSA Annual Report FY2010

In terms of distribution by TA area, there is a clear shift from assistance in the field of Monetary and Capital Markets towards technical assistance on Fiscal Affairs issues (see Tables 2.5a and b). In the last 3 years, the amount spent on Fiscal Affairs projects increased from US\$ 6 million to US\$ 7.1 million. As percentage of total funding its share doubled. Compared to 2007, the TA spending on Monetary and Capital Market projects were cut in half. Also Statistics were given less funds. In recent years, only three projects were executed by the IMF Legal Department. In 2010, the committed funding for each TA area was as follows: 49% - Fiscal, 27% - Monetary and Capital Markets, 10% - Training, 9% - Statistics, 1% - Legal, and 4% - Others.

Table 2.5a: Technical assistance by TA area, in million US\$

FY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Fiscal	4.7	4.7	3.3	4.3	4.3	4.5	6	3.5	5.8	7.1
Monetary and Capital markets	6.5	6.6	6.7	6.9	6.6	7.8	8.2	4.7	4	3.9
Statistics	2.7	2.7	3.7	3.3	2.8	3.1	3.7	2.3	2.8	1.3
Training	1.9	2.1	2.1	2.2	2	2	2.1	1.8	2	1.5
Legal	0.1	0.2	1.2	1.2	1.2	0.9	0.7	1	0.2	0.1
Others	0.6	0.5	0.3	0.2	0.6	0.6	0	0	0.1	0.7
Total	16.4	16.7	17.3	18.2	17.4	18.8	20.7	13.3	14.8	14.6

Table 2.5b: Technical assistance by TA area, as % of total

FY	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Fiscal	28.7	28.1	19.1	23.6	24.7	23.9	29.0	26.3	39.2	48.6
Monetary and Capital markets	39.6	39.5	38.7	37.9	37.9	41.5	39.6	35.3	27.0	26.7
Statistics	16.5	16.2	21.4	18.1	16.1	16.5	17.9	17.3	18.9	8.9
Training	11.6	12.6	12.1	12.1	11.5	10.6	10.1	13.5	13.5	10.3
Legal	0.6	1.2	6.9	6.6	6.9	4.8	3.4	7.5	1.4	0.7
Others	3.7	3.0	1.7	1.1	3.4	3.2	0.0	0.0	0.7	4.8
Total	100	100	100	100	100	100	100	100	100	100

Source: IMF JSA Annual Report FY2010

2.2.2 JSA-funded projects

In total, 151 projects which were managed by the different functional departments of the IMF and the IMF Institute have been examined in detail. Table 2.6 provides an overview of the number of projects per departments and the budgeted amounts involved.

Table 2.6: Projects by functional departments covered in this evaluation

Functional Department	No. of projects	Budgeted amount involved
Fiscal Affairs Department (FAD)	57	9,351,714
Monetary and Capital Markets (MCM)	52	9,049,164
Statistics (STA)	24	3,916,054
IMF Institute (INS)	15	3,447,750
Legal Department (LEG)	3	473,500
TOTAL	151	26,238,182

The following sections touch in detail upon these projects by managing functional departments.

Description of the FAD projects covered by the evaluation

There is a total of 53 discrete JSA project numbers relating to FAD projects included in the evaluation sample. The same project number has at times been used to cover more than one project proposal/assessment. For instance, short-term expert visits, constituting a project, may have been followed by a new project proposal providing for the appointment of a resident advisor to the same country. Both the original and the successor project were on occasions assigned the same project number, rather than being differentiated in some way, e.g., through use of a suffix.¹⁹ This complicates ex-post reviews. The result is that there is a total of 57 discrete FAD project proposals (and corresponding assessments) which are covered in this evaluation.

Of these, 30 projects were on the revenue side, and 27 were on the expenditure/public financial management (PFM) side. The revenue projects were, with two exceptions, revenue administration projects, and, with one exception, all involved the provision of advice by short-term, peripatetic, or resident experts.²⁰ They included 12 tax projects, 9 customs projects, and 7 projects covering both tax and customs administration (some of these were regional revenue administration advisors). Amongst the tax projects the most common project types involved strengthening the Large Taxpayer Office (LTO), often including tax audit, and in fewer cases strengthening the Medium Taxpayer Office. Customs modernization in a number of cases included TA inputs aimed at helping the customs authority to introduce new business processes to properly utilize an ASYCUDA IT system being implemented by other donors.

In PFM, there was a wider range of project topics. Eight projects focused on reform of budget classifications, including work on the Chart of Accounts and related accounting issues. Six projects focused on establishment of a Treasury Single Account (TSA), often including strengthening of cash management. Five projects were related to computerization of the Treasury (IFMIS). Of the rest, there were single projects on budget preparation, drafting a new PFM law, program/performance budgeting, a medium-term budget framework, and debt management. Two projects (regional PFM advisors) spanned a number of topics across the PFM cycle.

In terms of country coverage, the 57 projects were spread across 28 countries. Countries with the most projects were Nepal (5), Cambodia (4), Maldives (3), and Zambia (3). The projects included eight regional advisors, two of whom were based in Regional Technical Assistance Centers (PFTAC and METAC).

Table 2.7 shows the regional distribution of the projects²¹, and the distribution of projects between short-term and long-term advisors.²² The total number of short-term/peripatetic advisor visits is in brackets.²³

¹⁹ It is understood that the TAIMS system did not allow the use of a suffix.

²⁰ The two non-revenue administration projects were a PFTAC project on revenue forecasting, and a regional seminar on tax policy; and the non-advisor implemented project was the regional seminar on tax policy.

²¹ According to the IFS country classification former Soviet Union countries belong to the region 'Europe'

²² Long-term: 6-12 months—Short-term: single visit or multiple visits (peripatetic expert)

²³ In one or two cases it was not clear from the project assessment whether the planned number of visits had all taken place; the planned number was included here.

Table 2.7: JSA-funded FAD projects by region and duration of expert assignment

Region	Number of projects	Long term	Short-term
Asia-Pacific	22	5	17 (64)
Africa	22	4	18 (57)
Middle East	4	3	1 (2)
Europe	6	1	5 (14)
Latin America and Caribbean	3	0	3 (6)
Total	57	13	44 (143)

Description of the MCM projects covered by the evaluation

During the period under review, 52 MCM projects financed by the JSA were completed under the IMF TA program. The projects covered 25 countries and 3 regional groupings. Mostly, the projects were completed in the Asian region, followed by African, Middle East, European, and the Caribbean regions (see table below).

Table 2.8: JSA-funded MCM projects by region

Region	Number of projects
Asia	31
Africa	9
Middle East	6
Europe	4
Caribbean	2
Total	52

The bulk of the JSA projects were in the area of banking supervision (29), followed by monetary policy implementation (11), accounting (4), internal audit and public debt (3 each), and others (2). Twenty projects concerned long-term advice and thirty-two projects involved short-term missions.

Table 2.9: JSA-funded MCM projects by sub area

	Number of JSA-funded projects	Long-term	Short-term
Banking supervision	29	14	15
Monetary policy	11	3	8
Accounting	4	1	3
Internal audit	3	-	3
Public debt	3	1	2
Others	2	1	1
Total	52	20	32

Description of the STA projects covered by the evaluation

During the evaluation period 24 statistical projects of the Statistics Department were financed by the JSA. Almost all projects were separate projects. Two 'projects' involving a regional advisor based in Syria, providing TA to Syria and Lebanon, were in fact one and the same project, which was extended once for one additional year. The same project number was used to cover both project proposals and assessments. Two 'projects' focused on harmonization of monetary and financial statistics: one project concerned the Regional Project of Harmonization of Monetary and Financial Statistics; and the other project constituted the organization of a closing seminar of this two-year Regional Project. These projects had different project numbers.

The projects covered different regions of the world as can be seen in the Table below. Most projects were implemented in Africa and Asia, of which 4 projects in Afghanistan. Two projects in the 'European' region were executed in Central Asia. The projects in the Pacific were implemented through the Pacific Technical Assistance Center – PFTAC.

Table 2.10: JSA-funded STA projects by region

Region	Number of projects
Asia	6*
Pacific	3
Africa	6
Middle East	2
Europe	3**
Western Hemisphere	4
Total	24

* Including four projects in Afghanistan, one project in Mongolia and one project concerning a workshop for Asian countries, held in Bangkok

** One project covering Uzbekistan, Tajikistan, Turkmenistan; one project covering Azerbaijan, Georgia, Uzbekistan; one project concerning a training workshop for participants of South, South-Eastern Europe and Central Asia, held in Slovenia

Seven projects concerned the organization of regional workshops or seminars and one project involved a training course for participants of South and South-Eastern Europe and Central Asia, held at the Center for Excellence in Finance in Slovenia. Five projects focused on one country only: four projects were implemented in Afghanistan and one project in Mongolia. The other 11 projects concerned regional TA provided by resident advisors and short-term experts. The emphasis on regional or multi-country TA has been evident for the last three to four years. According to STA, advantages of such projects are the opportunity to spread the same message to the respective countries and the possibility to shift resources between countries within one and the same TA project.

Almost 60 percent of the projects (14) were in the field of real sector statistics, followed by 5 projects on monetary and financial statistics and 3 projects on balance-of-payments statistics. Only 2 projects covered more than one sub-area. 9 projects involved TA provided by long-term advisors and 15 projects involved the use of short-term experts, either peripatetic or one-time short-term experts.

Table 2.11: JSA-funded STA projects by sub area

	Number of JSA-funded projects	Long-term	Short-term
Real sector statistics	14	7*	7
Monetary and financial statistics	5	-	5
Balance-of-Payments statistics	3	1	2
Multi-sector	2	1	1
Total	24	9	15

* 1 project involving combined one resident advisor and short-term experts

Description of the INS projects covered by the evaluation

During the evaluation period 15 training projects of the IMF Institute were financed by the JSA. All projects were discrete projects.

The projects covered three different regions of the world as can be seen in the Table below. Seven projects took place in the Asian region and 7 projects took place in the African region. One project was organized in Europe.

Table 2.12: JSA-funded INS projects by region

Region	Number of projects
Asia	7
Africa	7
Europe (for Asian participants at JVI)	1
Total	15

Four projects took place at the Singapore Training Institute (STI) and one project was organized covering costs related to Asian participants at the Joint Vienna Institute. These projects constituted *long-term* projects with a duration of one year covering costs of the IMF trainer and/or participants' costs of the various courses offered at both institutes (see Table below). Seven *short-term* regional courses on macroeconomic management took place in Africa in collaboration with regional training partners (i.e. MEFMI, WAIFEM, Joint African Institute, Banque des Etats de l' Afrique – BEAC, Banque Central des Etats de l' Ouest – BCEAO). Two *short-term* courses were organized for participants of one country only: (i) a course on Financial Programming and Policies for staff of the Afghan Ministry of Finance and the Central Bank, and (ii) a course on Macroeconomic Management and Financial Sector Issues for staff of the People's Bank of China. One project concerned a Seminar on Macroeconomic Management and the Japanese Experience organized in Japan for participants of Asian and Central Asian countries.

Table 2.13: JSA-funded INS projects – Long-term and short-term training courses

Long-term training	#	Short-term courses	#
Macroeconomic Management and Structural Adjustment - JVI	1	Regional Course on External Vulnerabilities	1
Macroeconomic Analysis & Policy - STI	4	Seminar on Macroeconomic Management and the Japanese Experience	1
		Macroeconomic Management and Debt Issues	1
		Financial Programming and Policies	5
		Macroeconomic Management and Financial Sector Issues	2

Description of the LEG projects covered by the evaluation

In the period covered by the evaluation only 3 projects of the Legal Department were JSA-funded. Two projects concerned workshops, one was a workshop on Banking Law which was requested by the Bank of Albania, and the other a workshop on typologies for money laundering and the financing of terrorism which was organized in Italy for Financial Intelligence Units and criminal justice officials of the Balkan region and Central Asia. The third (multi-country) project focused on tax-related legal drafting in a number of countries in Asia and the Pacific using short-term expertise.

2.2.3 The TAIMS Guidance Note

OTM has issued general guidance on a core set of common practices and documentation to be used by TA departments in planning, delivering, and assessing the results of their

TA activities.²⁴ Recording of TA activities in the Technical Assistance Information Management System (TAIMS) was intended to provide TA departments with a performance management tool, and to support an intended shift towards improved and systematic monitoring of TA results. “Tracking corporate performance indicators...requires consistent project design and monitoring procedures across departments... [which] – over time – allows for analysis of aggregated project-level performance....”²⁵

The Guidance Note covers the definition of project objectives and project outcomes as follows:

“The project objective is what the Fund and the beneficiary country seek to achieve as a result of the TA... To improve the causality between the project activities and the achievement of the project objectives...the objectives should be specified as the immediate results flowing from the project (e.g., a functioning VAT or a sound budget process), not the ultimate goal (e.g., a better functioning economy).”

“Project outcomes are the expected results of actions to be taken by the country authorities in response to TA outputs – normally from implementation of TA recommendations – which means they are usually not under the complete control of the Fund. e.g., a large taxpayer unit is established.”

The guidance note, which was in place for the period covered by the evaluation and which all the TA departments applied to the management of the JSA- financed TA projects, implies the program logic (or results chain), which is illustrated in Figure 2.1.

Figure 2.1: IMF TA Program Logic

Project Objective(s)	<i>Immediate results flowing from the project</i>
Project Outcomes	<i>The expected results of actions to be taken by the country authorities in response to TA outputs</i>
Outputs	<i>A set of recommendations in a TA report</i>
Inputs	<i>TA activities, including short-term, peripatetic, and long-term advisors, seminars, workshops, and training courses</i>

FAD, MCM, and STA have developed their own guidance notes (including example proposals) for using the TAIMS system.²⁶ MCM supplemented the TAIMS guidance note also with organized workshops to staff to provide guidance and practice in writing the key components of the project proposal and log frame for external financing of its TA activities. FAD produced specific guidance which included many department-specific examples and played an active role in ensuring that all relevant staff were consulted and became familiar with the material. The additional guidelines from STA reiterate the concepts of outcomes and objectives and provided examples in the area of statistics.

²⁴ TAIMS Guidance Note (Version 0), undated.

²⁵ TAIMS Guidance Note, p.4.

²⁶ See Fiscal Affairs Department, Use of TAIMS for core TA documentation-Guidance for FAD staff and experts, June 16, 2008; and Statistics Department, Use of TAIMS for Technical Assistance Documentation, undated

For the JSA operational guidelines have been developed covering issues on submission, approval, management, and assessment of projects. In addition, provisions are included concerning visibility and communication. Projects being evaluated in this evaluation have been prepared and implemented on the basis of the 2006 guidelines,²⁷ which have been replaced in April 2010 by new guidelines for the multi-year TA programs funded by JSA.

2.3 JSA Subaccount in the context of TA policy of IMF

Making TA policy of the IMF more effective has been a recurring theme in a number of reports of the last few years, including the evaluation of Fund TA of the Independent Evaluation Office. This has culminated in a paper on enhancing the impact of Fund technical assistance, resulting in a number of actions which are being implemented.²⁸ Main directions in the paper are cited in the box below.

Box 2.2: Main directions of TA reform as outlined in the paper “Enhancing the Impact of Fund Technical Assistance”

- a) Enhancing the integration of TA with surveillance and Fund lending operations. TA contributes to good policymaking, builds institutional capacity, and reinforces other core Fund functions. In turn, surveillance and Fund lending help identify and prioritize TA to meet a country's economic objectives.
- b) Regional Strategy Notes (RSNs) aim to enhance prioritization by better aligning TA with strategic objectives of the recipient country and the Fund. In RSNs, area departments and TA departments in consultation with country authorities set out a medium-term TA agenda. Prioritization would further be strengthened by a charging regime.*
- c) TA is being better integrated into the Fund's medium-term budget, which makes priority-setting easier. RSNs are mapped into the Resource Allocation Plan of TA departments, which are being aligned with the budget process. TA allocations are also becoming more responsive to changes in priorities.
- d) The Fund-wide introduction of performance indicators will make TA more transparent and accountable. TA will be primarily organized as projects, with each project having clear objectives and deliverables against which progress will be measured and which will distinguish between areas within Fund control and those that require action by the authorities. Fund evaluation of TA is expected to become more systematic in monitoring and assessing results and to better disseminate lessons learned.
- e) Better costing of TA projects will help ensure efficient allocation of resources, better inform management decisions and enhance accountability. Costing will make TA stakeholders aware of both the absolute cost of TA and the relative cost of TA services compared with other TA providers. It will also provide a basis for charging and billing of donors.
- f) Through fundraising, the Fund will strengthen its partnerships with donors. External financing for TA will be facilitated by bundling TA in product lines, which better highlight links to donor development strategies. Partnerships will be developed on a broader, longer-term, and more strategic basis, focused on topical

²⁷ Guidelines for the Use of Resources for Technical Assistance Activities from the Administered Account for Selected Fund Activities – Japan, July 2006.

²⁸ See Office of Technical Assistance Management, Enhancing the Impact of Fund Technical Assistance, April 2008.

trust funds, and on expanding TA delivery through Regional Technical Assistance Centers (RTACs).

* The charging regime did not materialize

The JSA projects are part of the overall TA of the IMF and therefore issues, such as (a) integration of TA with surveillance and Fund lending operations, (b) better prioritization through Regional Strategy Notes,, and (c) the introduction of results-based management in TA provision through better monitoring and evaluation, matter for these projects as they do for TA projects funded by other donors. These issues are examined in this evaluation as they relate to relevance, effectiveness, and accountability – three of the evaluation criteria covered in this evaluation.

3 Relevance

3.1 Evaluation questions

The evaluation questions addressing the relevance criterion considered are:

- Did the JSA-funded TA help define or meet the priority needs of countries?
- Were the JSA-funded TA activities well integrated with IMF surveillance and lending?

3.2 Relevance of FAD projects

The overall assessment, from the country visits, interviews with Fund staff, and from the surveys is that FAD TA is viewed as relevant to the needs of recipient countries. This finding is supported by the process by which the TA is determined.

FAD TA financed by the JSA is typically highly targeted and specialized in nature, e.g., tax and customs administration reform (functional reorganization, establishing and/or strengthening the Large Taxpayer Office, taxpayer audit); setting up a Treasury Single Account; revising budget classifications to conform to international standards. For country authorities, these are often high priority areas that receive insufficient attention, either domestically or from the international donor community.

In the case of revenue administration, there are typically few other donors working in these particular specialized areas, and the objective of increasing government revenues is highly relevant to recipient country needs. Where other donors are involved, the JSA projects revealed an effective division of labor between FAD and the other donors. For instance, in Cambodia and Nepal (the two countries visited during the evaluation) the ASYCUDA IT system was being implemented by UNCTAD (with financing from the World Bank in Cambodia and the ADB in Nepal). The JSA projects in these two countries financed relatively small targeted inputs from FAD to help the Customs Departments to introduce redesigned business processes to get the best value from the new IT systems, e.g., by using the ASYCUDA selectivity module to introduce risk-based inspections. The scope of the UNCTAD/MDB projects was largely confined to the IT infrastructure. The FAD TA was designed to increase the impact of the World Bank and ADB donor assistance by contributing directly to better utilization of the new IT systems. This suggests the TA was highly relevant for the recipient governments.

There are often a number of donors active in PFM in the countries covered by the evaluation, which makes donor coordination more of a challenge. The specialized nature of FAD TA, however, together with its small volume compared to the MDBs or large bilateral providers, again tends to result in a division of labor. The areas of focus in these JSA-financed projects involve core PFM “infrastructure” under the responsibility of the Ministry of Finance, such as centralization of government finances in a TSA, budget classification, the Chart of Accounts and accounting, and strategic advice on introducing an IFMIS. With the main exception of the World Bank, other donors tend to focus on other areas of PFM more directly related to poverty-alleviation objectives, such as working with line ministries, social sectors, or at sub-national level. However, weaknesses in central government PFM systems often frustrate the successful implementation of TA projects by

these donors. This means that improvements in core PFM infrastructure are viewed as relevant both by donors and recipient governments. Where donors are using national PFM systems to implement their projects, and especially when they are providing budget support (as called for in the Paris Declaration on Aid Effectiveness), the effectiveness and probity of the government's core PFM systems assumes even greater importance and relevance.

Amongst the JSA projects, the importance of a sound PFM system to key external donors was illustrated in the case of Nepal, where the World Bank and DFID are cooperating to computerize the TSA, building on the years of JSA-financed TA by resident and peripatetic advisors (combined with FAD diagnostic missions) that initiated and progressively expanded the coverage of the TSA.²⁹ Close coordination between the FAD resident advisor and the World Bank project manager was evident during the country visit.

The process by which FAD TA is determined also provides some assurance of relevance. As with all IMF TA, FAD TA is only provided on the request of the authorities. Discussions between FAD and the authorities take place typically in the context of a diagnostic mission from IMF headquarters involving a team of 3-4 during a country mission of two weeks or so. Approximately half of the FAD JSA-financed projects covered in this evaluation were preceded by such a diagnostic mission, which assessed the current situation in revenue administration or PFM, identified priorities for reform, and discussed the possibility of subsequent IMF TA. This helped to focus FAD TA on the most relevant issues. FAD as well as the other TA departments also have regular discussions on TA priorities with country authorities at the Spring and Annual Meetings of the IMF each year, at which the authorities sometimes initiate a request for TA.

FAD prepared a draft Terms of Reference for the advisors financed by the JSA, which was sent to the authorities for comment. In some cases it appears that the TOR for a PFM advisor may not have reached the relevant Department Head in the Ministry of Finance, possibly reflecting a lack of internal coordination within MOF, but in general the authorities expressed their satisfaction with the opportunity to comment on the TOR.

In many cases during implementation of a JSA-financed project, a further diagnostic mission occurred to check on progress, and revise reform priorities and TA priorities as necessary to maintain relevance. This also helped to shape subsequent JSA-financed projects, e.g., the extension of a resident advisor, their replacement by a peripatetic advisor, or a decision not to provide further TA, e.g., due to lack of progress by the authorities in implementing FAD recommendations.³⁰

The JSA-funded TA activities are becoming more and more integrated within IMF surveillance and lending within the Fund. The Area Departments are increasingly engaged in a dialogue with the TA-providing departments on priorities for TA across countries within each region. This dialogue is played out through preparation by each Area Department of a Regional TA Strategy Note, with input from Area Department's mission chiefs and the TA departments. In parallel there are meetings between the Area

²⁹ DfID states that the TSA project is expected to lead to "...improved operational efficiency and more efficient allocation of public expenditure; increased aid inflows arising from more reliable public expenditure systems; and reduced corruption in public expenditure." See Nepal Portfolio Performance Review, DfID Background paper, p. 15.

³⁰ As occurred for instance with TA on revenue administration to the Philippines.

Departments and the TA departments to discuss the annual TA Resource Allocation Plan (RAP). This helps to ensure that TA needs in a specific country that are particularly important for short-term macroeconomic management receive sufficient priority, and can help to offset any tendency to supplier-induced demand. On the other hand, Area Departments can be expected to place less weight on medium-term capacity building compared to short-term macro management, and will also have less expertise than the TA departments in judging the prospects for successful capacity building across different areas of, say, PFM or revenue administration. The influence of the Area Departments appears to vary across departments, and discussions with FAD project managers suggest that their influence during the period under review was stronger with respect to countries where there was a Fund program. As discussed in section 4.2.2, there were a small number of instances where the objective of a JSA-financed TA project was incorporated as a structural benchmark in a Fund program.³¹

Overall, FAD projects are assessed as being relevant to the needs of recipient countries, and increasingly integrated into the work of the IMF's area departments.

3.3 Relevance of MCM projects

The evidence collected through desk review, interviews, field visits and the surveys clearly indicates that the MCM technical assistance under the JSA has targeted high priorities for the country authorities. This result is also fully in line with the findings and conclusions of the 2010 Independent External Evaluation report of the JSA.

The selection of the areas to be assisted by the JSA-funded technical assistance is done in a very careful and systematic approach. Most of the TA is originated from either an FSAP evaluation or Regional Strategy Notes. For instance, in the Philippines all projects were very relevant for the soundness of the financial sector and the role of the Central Bank as they were closely integrated with the IMF surveillance. Some of these projects originated from the outcome of the initial work undertaken in preparation of the 2000 FSAP exercise and additional assistance was added subsequently to the 2004 FSAP/ update. With regards to the Regional Strategy Notes, an iterative process of consultation between the Authorities and the staff of the Area Departments and MCM takes place until a final decision is made on the delivery of TA, which enters into the Regional Allocation Plan (RAP). Occasionally, MCM conducts ad-hoc visits to evaluate the status of their TA delivery. To be noted is a 2009 study to evaluate the work of long-term advisors in the area of bank supervision in Asia.³²

From the evidence collected it is very evident that one of the main priorities for the JSA-funded TA has been the soundness and functioning of the financial sector. More than 76 percent of the TA was dedicated to banking supervision and monetary policy implementation. Banking supervision alone accounted for more than 50 percent of the entire JSA-funded TA delivered by the IMF.

³¹ Note that it appears that the area departments have little input on the relative priority of TA across the functional departments, e.g. the relative volume of TA delivered by STA, MCM, FAD, etc. Decisions on how much each of the TA departments' budgets will be allocated to TA (as opposed to their surveillance and other activities), and how that will be allocated across regions, are understood to be determined by those departments within their overall Departmental budget ceilings

³² Evaluation of Technical Assistance on bank Supervision by Long-Term experts in Asia, Prepared by MCM, June 1, 2009

In the area of banking supervision, the main priorities of TA were the compliance with the Basel Core Principles, Basel II, and the transition to a risk-based supervision approach. This implied considerable assistance and training largely in the form of peripatetic experts providing ad-hoc seminars to support the work of long-term advisors, often JSA funded. Another area of assistance was the introduction of policies to deal with bank resolutions such as Prompt Corrective Action (PCA). Bank regulators have been very active in introducing and implementing policies that address potential weaknesses in the banking sector and having in place policies to correct and intervene accordingly. There were also a few projects related to on-site inspections. In this latter area, it is important to note that the assistance was more focused on training local counterparts than conducting directly on-site inspections in order to defuse the appearance that the IMF is inspecting a bank.

Some assistance was delivered in the area of accounting and internal audit. The more the central banks and supervisory agencies expand and develop, the more it becomes urgent to improve corporate governance and accountability. Several projects were targeted to modernize the monetary instruments of the central bank and to develop a money market. With a move to a monetary market-based system, central banks need help and assistance in widening the range of instruments at their disposal and developing a money market to conduct open market operations.

A few projects were also relevant for a region as a whole, to note, in particular, the Regional Public Debt Market for the Banque Etats de l'Afrique Centrale (BEAC). A long-term advisor was appointed as a resident advisor to the common central bank - BEAC - in Cameroon to assist the authorities in setting up the infrastructure for the regional government securities market. A monetary policy advisor was also assigned to assist Sudan and Yemen in developing a liquidity management framework.

It is important to note that the IMF is not the only provider of TA in the area of supervision or liquidity management. However, it appears that the assistance is well coordinated and there is no overlapping with other donors, which increases the relevance of the overall TA for the recipient governments.

As a result of the extensive consultations that are undertaken in the process and the necessary input by the Authorities, the highest priorities are taken into consideration. The involvement of the MCM and Area Departments staff also ensures that the TA is integrated into the work of the Fund and its main surveillance role.

Overall, the MCM projects are assessed as being relevant to the needs of recipient countries and integrated into the work of the IMF's area departments.

3.4 Relevance of STA projects

The evidence collected by means of desk review, HQ interviews with IMF project managers of STA department and senior staff of the Area Departments, field interviews with resident advisors and beneficiaries and the surveys show that the JSA-funded STA projects were also targeted to the priority needs of the beneficiary countries.

The process of drafting the Regional Strategy Notes is an interactive and iterative process in which STA provides inputs. There are coordinators per (statistical) area. In addition, a regional approach is followed by means of Regional Management Teams within STA covering the whole Technical Area Department. With respect to prioritization among countries STA enters into consultation with the relevant Area Department if a specific country is not on their “*radar screen*,” though in general STA considers that the persons in the Area Departments are aware of the quality of the data and of the needs. The process seems to be well in place and there is sufficient opportunity to revise the draft RAP. STA considered that the draft is “*not cast in stone*.” Together they try to respond to meet all requests. In general, sectors are treated as equally important, though some interviewees in Washington, D.C., and in the field commented on the relatively higher importance of TA in the area of BoP and financial and monetary statistics. The STA projects covered under this evaluation does not confirm this opinion as the majority of projects focused on real sector statistics.

Inputs in the process are also Data ROSCs which are done only 2-3 times per year. It contains recommendations and provides feedback to STA as well as to the Area Departments. Analyses of countries that are not yet in GDDS or countries without Standardized Report Forms (SRFs) are also conducted. For instance, TA by means of a long-term expert was provided to Syria as the country was at the time not in GDDS and as a consequence the country requested TA. Moreover, more recently the activities for the G20 Data Gaps reports produce valuable input for TA prioritization.³³

Country needs on statistics are also identified and discussed with the beneficiary countries during the Annual and Spring meetings and documented in the form of official requests. The UN Statistics Conference meeting provides additional opportunities to meet Heads of Statistical Agencies. In addition, TA missions of STA together with country missions of Area Departments bring information on country needs and allow for interaction with country authorities.

The processes ensure that JSA-funded TA activities are well integrated with IMF surveillance and programs. As an example, TA on monetary and financial statistics to Da Afghanistan Bank (DAB) was closely related to the country surveillance. The TA assisted in improving the source data and the consistency between the monetary statistics and the data which DAB is reporting to the IMF’s Middle East and Central Asia Department (MCD) for monitoring the economic and financial program.

It is noted that staff capacity constraints in some statistical divisions may put a lid on the number of projects HQ staff can manage and backstop. Interviews with the various divisions point to the relatively more time spent by a staff member on project management, particularly in the Real Sector Division, which has less staff than the divisions responsible for BoP and Monetary and financial statistics. Backstopping inputs increase in the case of multi-area projects and projects involving multi-sector advisors.³⁴

All and all, the JSA projects on statistics were relevant to the priority needs of the countries supported.

³³ For new projects after the period covered by this evaluation.

³⁴ The ‘new’ orientation of TA on BoP statistics vis-à-vis real sector statistics in the Pacific may partly be the result of such capacity constraints. According to interviewees in the field the need for technical assistance in real sector statistics continue to be high.

3.5 Relevance of INS and LEG projects

The courses that officials attend at the STI and JVI are selected by the countries on the basis of the curriculum of training courses offered by these two training institutes. The courses offered in collaboration with regional training partners in Africa are based on their regular training needs assessment of staff of ministries of finance and central banks in the participating countries. The two courses in Afghanistan and China were conducted after requests of the individual countries. For all courses, the beneficiary countries nominate participants meeting the requirements related to knowledge and experience. Nominations are subject to review by the IMF Institute or the regional training partner. For courses at the JVI and STI, this review is in the form of a competitive application process. **All and all, the INS projects are considered to be relevant to the priority needs of the countries.** The training needs were identified by the countries themselves and were met either by sending staff to existing courses of training institutes or by organization of regional training courses in the African region or courses in China and Afghanistan.

The two LEG workshops were based on requests of the participating countries. The Bank of Albania requested IMF TA in the form of a workshop on banking law, particularly on the legal aspects of bank supervision and the regulatory treatment of distressed and insolvent banks. The idea for the workshop on typologies of ML/FT originated at a workshop hosted at the International Institute for Higher Studies in Criminal Sciences (ISISC) in May 2007. The participants expressed interest in receiving more training in the area of AML/CFT. The JSA-funded workshop with the ISISC was the fourth in a series of training initiatives undertaken over the past four years as part of a strategy aimed at strengthening the AML/CFT institutional and legal frameworks of various countries of Central and Eastern Europe, Balkan countries, and countries from former Soviet Union.

The project on tax-related legal drafting constituted a continuation of earlier assistance provided. The project was one in a series of multi-country projects in tax law drafting. Each of these projects involved work in several countries in the region, depending on the demand for legal drafting assistance in the time period for which funding was available. The JSA-funded project involved work in Bangladesh, Micronesia, Mongolia, Nepal, Papua New Guinea, and Tonga. The multi-country design of the project has allowed the flexible delivery of TA to meet the articulated needs of the authorities. LEG experts have visited the countries concerned to work intensively with local officials, thereby delivering TA in a manner which enhances capacity building. LEG has followed up on the TA as needed to assist the authorities with interpreting and implementing the new tax laws. This follow-up contact helps to guarantee the continued relevance of the TA and helps to strengthen local capacity.

Therefore the three LEG projects are considered to be relevant as well to the needs of the countries supported.

3.6 Overall assessment of Relevance

Table 3.1 provides the scores for the TA projects of the different departments using the four-grade scoring scheme: Excellent, Good, Modest, Weak.

Table 3.1 – Relevance of JSA-funded projects

	Weight	FAD	MCM	STA	INS	LEG	Overall
<i>Amount involved</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,238,182
Did the JSA-funded TA help define or meet the priority needs of countries?	75%*	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent
Were the JSA-funded TA activities well integrated with IMF surveillance and lending?	25%	Good	Good	Good	Not applicable**	***	Good
Total	100%	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent

* The first evaluation question has been given a higher weight in this evaluation as the demand side for TA is considered to be very important in determining TA needs.

** Although there is no direct relationship with the Fund's main surveillance role, indirectly training of beneficiary countries' staff supports in building capacity aiming to improve their economic and fiscal policy making.

*** Could not be assessed well due to the small number and type of projects implemented (3).

Overall, in terms of relevance, the JSA projects covered by this evaluation are rated by the evaluation team as 'Good to excellent'. There are no differences in rating across functional departments.

4 Effectiveness

4.1 Evaluation questions

The evaluation questions addressing the effectiveness criterion considered are:

- To what extent did the projects achieve their objectives?
- Were the JSA-funded TA projects' activities well-coordinated and leveraged with those of other donors and TA providers?

An important source of evidence used in this evaluation on the effectiveness of IMF TA is the project assessments in TAIMS. This is in contrast to the previous evaluation of the JSA, which concluded that the weaknesses and incompleteness of JSA project proposals and assessments rendered the ratings too unreliable to be considered objective evidence of project effectiveness; and which instead relied on surveys and discussions to generate evidence of effectiveness.

Other important sources of evidence drawn on in this evaluation are discussions and email/telephone exchanges with project managers in Washington, D.C., and in the field; meetings with country authorities and with resident experts in the countries visited; and the three commissioned surveys.

As mentioned, given the limited scope of this evaluation, there was insufficient time to attempt to directly evaluate the quality of TA inputs, or to review a wider set of material, such as progress and final reports by experts, or back-stoppers comments, or relevant diagnostic mission reports. However, for the projects in the countries that were visited by the evaluators, copies of some expert and diagnostic reports were also examined.

4.2 Effectiveness of FAD projects

4.2.1 FAD's Project Management Framework

For this evaluation, the FAD projects in the sample were assessed against the TAIMS Guidance Note – as outlined in section 2.2.4 of this report. In addition, FAD issued supplementary guidance in 2008; this did not provide additional guidance on the specification of outcomes and objectives. All the project assessments (with only one exception) followed the two-level framework of a project objective (or objectives), and project outcomes. This is in contrast to the finding of the previous JSA evaluation, which found a variety of frameworks had been used, although it is consistent with that evaluation's finding that "recent TA projects seem to use the project objectives and

project outcomes structure." The practice has clearly since been embedded in FAD's project management.³⁵

³⁵ While the project assessments used the objectives and outcomes framework, eight project proposals used an older framework of objectives and outputs. With only one exception, however, in the assessments of these projects this had been translated into the objectives and outcomes framework.

There is also a high degree of consistency in the completion of verifiable indicators for objectives and outcomes, and the identification of project assumptions in the FAD project proposals, although a small number of project proposals did not identify assumptions/risks. In addition, the standard approach was to list key assumptions (the most common of which was “the commitment of the authorities”) without indicating how the associated risk was being managed in the project design or during implementation.

In addition, each project assessment contains a rating against each of the individual project outcomes, which range in number from one per project (e.g., for a regional tax policy seminar; preparation of PFM implementing regulations) to 17 per project (a regional revenue administration advisor, where there was a separate outcome for each country). The four part rating scale was: 1 = not achieved; 2 = partially achieved; 3 = largely achieved; 4 = fully achieved.

Where there was more than one objective for a project, each objective was rated, but there was no attempt to aggregate the results into a single project rating. This means that there are a total of 73 ratings against achievement of objectives for the 57 different project proposals.

In general, the rating for the individual project objective(s) does not appear to be an average of the scores for the component project outcomes. This is consistent with the fact that the project objective is intended to be higher up the results chain than project outcomes. Success in achieving the specified project outcomes, therefore, does not necessarily correlate with success in achieving the objective, given the number of confounding influences on objectives that are subject to limited or minimal influence by FAD.

There is significant variability in practice, however, in terms of the level in the results chain that project objectives and project outcomes are specified. This, together with discussions with project managers, suggests an inconsistent understanding amongst FAD staff of how far up the results chain project objectives and outcomes should be specified. There is a need for additional guidance to staff in this area (a need that was also referred to by one or two project managers interviewed).

For example, the specification of project objectives in these JSA projects ranges from “provide assistance to revise directives” and “provide strategic and technical advice” (at the low end of the results chain) to “increase the tax to GDP ratio” (at the high end). The former two are very closely linked to project outputs – they are in fact more correctly defined as outputs – and are largely within the control of FAD. On the other hand, increasing the tax to GDP ratio involves many intervening layers of results, which are subject to successively less influence by FAD. While in nearly all cases the project objective was higher up the results chain than the project outcomes, in two projects the reverse was the case (Kenya 2007_01, and Belarus 2009_01).

In some instances, the project assessment of “2” (partially achieved) for achievement of objectives reflects the fact that the objective was specified at a high level, yet the outcomes were largely achieved, e.g., Lao 2009_01, in which the objective was “modernization of organization, structure, and operations of Lao Customs.” In many respects, this project should be regarded as a successful project. The outcomes, which were subject to a degree of influence by FAD, were fully achieved or largely achieved

(ratings for outcomes were 4, 4, and 3). While the objective was not achieved, it was subject to influences well beyond FAD's ability to substantially influence, and to that extent is not a measure of lack of success by FAD.

In other cases, JSA projects that were rated as a "4" entailed an objective that was really an output and under FAD's control, e.g., drafting of a new classification system. Success here says more about how the project objective was specified than whether the project's interventions achieved any results.

More generally, a number of objectives specified by projects are better viewed as outputs – see Box 4.1.

Box 4.1: Examples of Weaknesses in Project Proposals

There are a number of examples of project proposals containing a project objective that refers to the inputs to be used and/or the outputs to be produced, and not to the result to be achieved by the project.

Project objective: "Provide strategic and technical advice to the Kenya Revenue Authority in support of their program to reform and modernize customs administration." Note, however, that for the outcomes of the project the verifiable indicators were early outcomes/results of the advice being implemented.

Project objective: "Provide assistance through staff and consultant inputs to help revise directives designed for the reform of PFM..." The project outcomes were listed as revising the draft directives and ensuring their internal consistency. There was no reference, in the objectives, to the work of the FAD experts being (largely or completely) accepted by the authorities, or being adopted in law. Note, however, that in fact the directives were all adopted into law (and the scope of the project was widened during implementation to cover six directives rather than just the original two).

Project objective: "Support to implementation of the tax administration reform strategies recommended by the IMF," with a verifiable indicator given as "follow-up advice is provided on key components of the reform program."

Conversely, a rating of 4 for achievement of the project objective may reflect a high level objective, but the project outputs on their own may have made only a modest contribution to its attainment. For example, Djibouti 2009_01 involved two one-month visits to help to prepare for VAT implementation. The project objective, "VAT is implemented as planned," was rated 4, but this largely reflected the achievements of the authorities, significant prior inputs by FAD, and the efforts of three other donors. FAD had mounted two earlier diagnostic missions that had helped design the VAT implementation plan, a follow-up mission that had updated the plan, and had provided two peripatetic advisors prior to the final two JSA-financed one-month visits. FAD's contribution to the outcome – as opposed to the contribution of the two JSA-financed short-term visits - seems likely to have been significant – together with the fact that approval of the new VAT law by Parliament was a structural performance criterion under a PRGF-supported program.

This type of medium-term package of FAD assistance provides a more realistic and robust basis for attributing an impact of FAD's TA on a higher level objective, such as implementation of a new VAT, than do the relatively limited interventions over a short time frame, typically a year, financed by the JSA at the time covered by this evaluation. The interventions financed by these projects range from a single event (e.g., a regional

seminar) to, at most, a combination of a peripatetic advisor(s) and a resident advisor. This provides very limited scope to achieve project objectives expressed in terms of medium-term system-level outcomes, and, depending how they are specified, also restricts the scope for achieving project outcomes.

The shift to a medium-term multi-year program approach for the JSA, however, involving significantly larger volumes of inputs, should facilitate the design of more meaningful program objectives and outcomes, and reduce somewhat the attribution problem. This was noted by a number of project managers interviewed during the evaluation.

The impact of this variability in specifying objectives (and outcomes) on the interpretation of aggregate statistics on performance ratings, and on the identification of factors associated with successful and unsuccessful projects, is discussed in section 4.2.2 below.

In general, the FAD JSA project proposals lack baseline data on the variables that the project is intended to effect change in, e.g., coverage of the TSA or percentage of large taxpayers covered by the LTO. This makes it more difficult to assess the extent of progress made during the project. There is a corresponding lack of quantitative data in project assessments. This will often be due to the fact that the data is not available, and the relatively short time scale of these projects, which makes it difficult to develop data collection for performance measurement during the life of the project.

Nevertheless, a number of revenue administration projects included an outcome providing for establishment of systems to collect performance data for management purposes. Achievement of these outcomes was typically rated as a 2, and this seems to be a difficult area in which to make progress. In one or two cases FAD project managers indicated in discussion that it is not easy to convince senior management in tax and customs departments of the value of collecting and using this sort of information, and it takes repeated exposure and repetition for the concept to become accepted.

Box 4.2 contains some examples of good practice from the FAD project proposals reviewed in this evaluation. These examples either provide a quantitative target (or in the best cases, both baseline and target data), or specify the establishment of a management reporting system to generate performance data, as a project outcome.

Box 4.2: Examples of Good Practice from Project Proposals

Project objectives and outcomes specified in project proposals:

Liberia: in a post-conflict situation, with collapsed revenue administration capacity, a project objective of increasing the tax : GDP ratio was specified. (The subsequent assessment concluded this had been largely achieved.)

A revenue administration project specified the following outcome: "A management reporting system using key performance indicators is in place to monitor results against plans."

For a regional PFM advisor, specific PFM objectives (e.g., effective cash management; improved fiscal reporting; credible medium term budget) were set as project outcomes for each of the nine countries, with verifiable indicators.

A project outcome in Paraguay 2008_01: "Further refinement of the selectivity system that is used for all imports and exports transactions increasing to about 55 percent the number of consignments released without physical inspection, from the current 43 percent on average throughout the country."³⁶

A project outcome in Mali 2009_01: The initial number of medium taxpayers administered by the MTO is 700.³⁷

Finally, there are also some weaknesses in the FAD project documentation:

- a) In a number of cases the evaluation team received multiple versions of individual project proposals and project assessments. This made it difficult to know which version of the project proposal and/or assessment was the definitive version. In general in TAIMS the project documentation is considered to be dynamic, allowing to provide an updated and current status of each project. Apparently, TAIMS contains both previous and new versions of the documents, which may reduce the efficiency of information retrieval and complicates post-completion monitoring and review.
- b) It was not always easy to see exactly what the project comprises, as opposed to previously delivered TA inputs, due to the lack of a succinct project summary, for instance, at the beginning of the template for both the project proposal and assessment.
- c) In most project assessments, the name of the expert(s) was not given, which can make it difficult to connect project numbers with individual expert inputs, especially in discussions with country authorities, for whom the project number has no information value.
- d) The volume of expected and actual TA input (e.g., in person weeks or months) was not recorded in TAIMS, due to the use of standard costs. Only budgeted cost and drawdowns are reported.³⁸ For example, a short-term expert assignment was costed at a standard rate, whether the assignment was for one week or four weeks. The lack of data on the actual volume of TA input makes it harder to assess ex post the cost-effectiveness and efficiency of TA. With the move to accounting for and charging the actual costs of TA inputs, which was introduced on 1 May 2010 (after the end of the period covered by this evaluation), it should now be possible to record actual input volumes ex ante and ex post.

4.2.2 Assessment of the effectiveness of FAD projects

The approach

As mentioned in section 4.1, an important source of evidence used in this evaluation on the effectiveness of FAD's TA is the project assessments in TAIMS. These were completed in all instances by the project manager, often with inputs from project experts, but not from the authorities or the Area Departments. Other important sources of evidence are discussions and email/telephone exchanges with FAD project managers in Washington and in the field; meetings with country authorities in Cambodia and Nepal; meetings with a resident expert in Nepal, and email exchanges with a regional revenue administration advisor in Kathmandu; the three commissioned surveys (of the authorities, IMF project managers, and IMF experts); and six JSA evaluation questionnaires

³⁶ No data were reported in the project assessment.

³⁷ The actual number reported in the project assessment was 405, with a score of 2 against the outcome.

³⁸ This is the case since the proposal and assessment templates which are created in TAIMS only ask for such information.

completed by the authorities covering FAD projects, which were provided by OTM to the evaluation team.

All FAD projects contain a rating of performance against the project objective or objectives. 49 projects had one objective, 7 had two separate objectives, one had three objectives, and two had four or more separate objectives.

The Annex contains a table summarizing the ratings for FAD projects. The table shows both the rating for achievement of the project objective(s), and the rating for each project outcome. Table 4.1 shows the scoring of FAD projects in project assessments, by sub-area.

Table 4.1: Scoring of FAD projects in Project Assessments

	All Projects	PFM, Budget, Treasury	Revenue, Tax, Customs
Average			
Objectives	2.7	2.7	2.7
Outcomes	2.7	2.6	2.7
Median			
Objectives	3	3	3
Outcomes	3	3	3
Standard deviation			
Objectives	0.8	0.8	0.9
Outcomes	1.0	0.9	1.0

The average rating for the achievement of project objectives over all the FAD projects is 2.7. This translates to somewhere between “partially achieved,” and “largely achieved,” but closer to the latter. The averages for the revenue and PFM sub-groups are broadly the same (2.7 and 2.6 respectively). The average rating for achievement of project outcomes was also 2.7.

The small number of projects, and lack of consistent approach to project ratings, means it is not possible to test some of the findings or hypotheses identified in the literature of the factors that contribute to successful or unsuccessful TA projects in PFM and revenue administration.³⁹ These hypotheses include (in no particular order):

- It is easier to draft new laws and regulations and have them adopted, than it is to implement the laws and change practices.
- In general, recipient governments have stronger incentives to implement TA aimed at increasing government revenues than to reform the expenditure side of the budget.
- Reform is less difficult in one agency (e.g., MOF) rather than multiple agencies (e.g., MOF and line ministries), and is less difficult in autonomous or semi-autonomous agencies (such as independent revenue authorities) compared to core ministries/departments.
- Budget implementation is weaker and harder to reform than budget preparation.

³⁹ See, for instance, Allen (2009), Andrews (2010), Diamond and Potter (2000), Diamond et al (2005), Westcott (2009), Cotton (2010), and Fiscal Affairs Department (2011)

- Acceptance of the concept involved (e.g., TSA or taxpayer segmentation) is a key early step in successful TA.⁴⁰
- Inadequate communication and understanding is a key constraint in implementing reforms; that is, the agency managers are not equipped with the requisite depth of understanding to be able to convincingly articulate the “what,” “how,” and “why” of the reforms after the TA provider has departed, which can result in little or no progress.
- Donor coordination is more difficult in PFM than in revenue administration due to the larger number of donors typically involved in PFM.⁴¹ It also appears to be the case that there is a greater degree of professional consensus amongst revenue administration experts compared to PFM experts on reform concepts, models, priorities, and sequencing.
- The existence of an IMF-supported program to which TA can be linked contributes to successful TA.⁴²
- Successful TA requires the support of skilled and stable counterparts.
- Successful TA requires high-quality TA experts.

The short time frames and small resource input of the JSA projects also mean that it is not possible to attempt to use changes in country PEFA scores over time as an input to assessing the effectiveness of this TA.

Assessment

The main finding from this evaluation is that the project assessment rankings are likely to correlate closely with the level of ambition of the project objective and project outcomes.

For example, there were 9 FAD projects which rated a 4 for achievement of objectives, and those projects contained 11 separate objectives. An analysis of the project assessments shows that 6 of the 11 project objectives were in fact specified in terms of outputs, e.g., “advice is provided...” or “a detailed coding structure is developed.” A rating of 4 against these objectives says very little about the effectiveness of the TA in terms of capacity building, because the objective does not incorporate what the authorities did with the advice or what results were achieved. In one further case, the description of outcomes suggested that the project objective had not in fact been fully achieved; while in another it was not possible to verify whether the objective, which was specified in terms of subsequent sustainability, had in fact been achieved at the time the assessment was completed.

On the other hand, some rankings of 2 or 1 for achievement of project objectives were for projects where the outcomes seem to have been largely achieved, but the objective was specified at a relatively high level and was only partially achieved or not achieved within the time frame of the project. For example, a Mali tax reform project appeared to achieve reasonable progress on a number of outcomes, including staffing of a new Medium Taxpayer Office (MTO), the IT system for the MTO being ready for roll-out, and an initial portfolio of medium-size taxpayers having been identified. However, the fact that the MTO was not actually operational by a specified date (the objective) resulted in a rating of

⁴⁰ For instance, Diamond and Potter (2000, p. 3) concluded that perhaps the single most important positive element contributing to the effectiveness of FAD’s TA to the countries of the former Soviet Union to help establish treasuries was the widespread acceptance by the authorities and other donors of the concept itself, developed by FAD in 1993.

⁴¹ See Afritac evaluation

⁴² There is evidence that IMF-supported programs can improve tax performance by inducing reforms requiring strong political commitment. See IMF (2011).

1. This was despite the fact that operation of the MTO was a benchmark in an IMF program.

In a number of other cases the rating against project objective and outcomes was negatively affected by factors beyond FAD's control. In addition to failure of the authorities to take necessary actions, a common example was delays in the installation of a new computerized system by other donors (e.g., ASYCUDA in Customs Departments by UNCTAD, a new IFMIS in Ministries of Finance by a MDB). A small number of projects were delayed or reprioritized due to the impact of the global financial crisis.

Because of these limitations in the extent to which the summary ratings of JSA projects measure the effectiveness of the TA, evidence of effectiveness was also assessed by a more detailed examination of the 57 project proposals and assessments. Box 4.3 contains a number of examples of effective projects.

Box 4.3: Examples of Effective Projects

These examples are drawn directly from statements contained in project assessments:

Liberia: Following the civil war, FAD provided TA in the form of eight short expert visits to help rebuild the revenue agencies, with priority attention to areas with greatest impact on early outcomes. The tax : GDP ratio increased from 15.6 percent of GDP to 21.2 percent of GDP in the 2006-2007/08 period. "Several factors contributed to this impressive achievement. While difficult to isolate precisely, a reasonable portion of the growth could be attributed to strengthened administration and compliance that the TA under this project has made an important contribution to." ⁴³

Nepal: Revenue from income tax audits increased by 195 percent in 2008-2009, and the average additional revenue per audit increased by 47 percent, associated with FAD TA support to LTO tax payer audit.

Nepal TSA: The TSA was running in two pilot districts, and the process had been computerized ahead of the original plan. Approximately 14,000 accounts with commercial banks have been identified, and those operated by ministries in the two pilot districts have been closed. Subsequently, (i.e. after April 2010) the TSA has been rolled out to a further 16 districts (by March 2011), and the FCGO expects rollout to all 75 districts within two years. The World Bank is designing an IFMIS to computerize the TSA.

Paraguay customs reform: With assistance from successive JSA-financed projects over a number of years, (resident advisor 2004/05, followed by peripatetic visits 2006-2008), customs revenues have increased significantly, and trade facilitation has improved, with the time for clearance of consignments brought down from an average of 8 days prior to reform to about one day.

Liberia: Implementation of the new PFM Act: two peripatetic advisors prepared implementing regulations, instructions and operating guidelines for implementation of a new PFM law that was a priority required for a HIPC completion point. The regulations were prepared, circulated, discussed, customized and adopted with full involvement of Liberian counterparts, including senior MOF management, the Auditor General, and on occasions the President.

⁴³ The project assessment rated the objective only a "3," on the basis that FAD could not claim full credit for the improved revenue performance. The outcomes were rated as 3, 4, 3, 4, 3, and 2. Ideally, to attempt to isolate the impact of FAD's TA to Liberia, an assessment could be conducted of revenue performance in a number of post-conflict countries with varying levels and types of TA inputs, including no TA.

Peru: The FAD short term expert reviewed the work of the consulting firm implementing an IFMIS. Her recommendations were accepted by the authorities and the consultants, and she drafted the TOR for the next stage of the contract.

Some of the country officials indicated during the visits to Cambodia and Nepal that they would like to see the Fund provide more downstream TA to help implement FAD's recommendations rather than "leave it to other donors." The shift to a medium-term program approach may help in this regard, although the Fund will remain a relatively small TA provider.

There were one or two projects where donor conditionality is associated with successful projects, e.g., Liberia 2009_03 tax reform, in which a HIPC completion point appeared to have impacted on the performance of the authorities; and the implementation of a new VAT in Djibouti (discussed in section 4.2.1). On the other hand, the failure to have the MTO in Mali operational by a specific date was despite the fact that operation of the MTO was a benchmark in an IMF program – although this may have contributed to progress on the outcomes.

In terms of the quality of FAD TA experts, the views of the authorities in the countries visited are that the experts are of consistently high quality. The continuity of advisors was seen as particularly important by the country authorities in Nepal and Cambodia (see section 7.2). In a small number of cases concern was expressed at delays in recruiting advisors, and in one case a change from one short term advisor to another was noted critically. In only one case was there criticism expressed about an FAD advisor.

On the other hand, in the (only) 6 JSA evaluation questionnaires completed by the authorities for the 57 FAD projects covered in this evaluation, two responded that there were relevant issues or tasks that were not addressed by the expert, and two responded that overall progress of the assignment was satisfactory (as opposed to highly satisfactory or unsatisfactory). One responded "partially" to the question, "Were the experts' qualifications and experience, in your view, appropriate?" (the choices were yes, partially, and no). Three of the six respondents were fully satisfied in every respect. It is very difficult to interpret these results given the very high non-response rate, but it is clear that in at least a small number of instances there was less than full satisfaction with the performance of the experts.

There appears to be some evidence from these projects to suggest that tax audit is a difficult area in which to make progress. Highly specialized skills are required, both of the expert and of the counterpart staff. It may also be an area where capacity building arouses opposition from powerful interests, e.g., in Nepal, one of the causes of the recent resignation of the Finance Secretary was reportedly political level reluctance to prosecute taxpayers fraudulently claiming VAT refunds (see section 7.2 discussing the country visit to Nepal).

As noted previously, setting up management information systems to generate key performance indicators in tax and customs authorities is also an area where progress has been difficult. It has not proven easy to convince agency managers of the concept or the need.

There is also evidence from one of the country visits of a significant negative impact on some JSA-financed projects of civil service-wide regulations and practices. In Nepal the practice of staff rotation of all officials at least every two years has had a negative impact on the effectiveness of TA to strengthen the LTO and to establish the TSA. While the pro-activeness and influence of the Finance Secretary helped to mitigate the impact of staff rotations on the FAD project to some extent, he was unable to alter the civil service wide rotation policy. The staff rotation system has been identified by all major donors to Nepal as a serious impediment to the success of their TA.⁴⁴

In terms of donor coordination, the country visits suggest that there is generally an effective division of labor in revenue administration and PFM, as discussed in section 3.2. In Cambodia and Nepal, the country authorities themselves played an active role and saw it as their responsibility. JICA stated that the Customs Modernization Plan in Cambodia, produced with FAD JSA assistance, was useful as a donor coordination mechanism. FAD missions, resident and peripatetic advisors, and Resident Representatives all meet other donors in the field to discuss diagnostics and planned TA. The TOR for the resident Treasury advisor in Nepal included contributing to donor coordination, and the advisor has been active and effective in this regard. The peripatetic customs advisor in Nepal has also played an active role in helping the authorities to coordinate TA. In Cambodia, the World Bank commented that the peripatetic advisor on cash management met Bank staff to brief them on progress during his visits.

The country visits did suggest, however, that there are significant limitations on the distribution of FAD Red Cover reports. Sometimes, the authorities restrict their distribution, both within their government, and with other donors. Dissatisfaction at lack of access to the Red Cover reports was expressed by a World Bank representative in Nepal. In addition, the JICA office in Cambodia indicated they would like to see more IMF TA reports; their requests to the authorities for some reports had been declined.

Overall, FAD projects are assessed as being modest to good in terms of effectiveness, consistent with the self-assessment rating from the project evaluations.

4.3 Effectiveness of MCM projects

4.3.1 MCM's Project Management Framework

As in the case of FAD in section 4.2.1 above, the MCM projects were assessed against the TAIMS Guidance Note and there are several similarities as all the technical Departments in the Fund tried to follow a similar approach to the management framework. All MCM project assessments followed the same two-level framework of a project objective and outcomes. As a benchmark to identify whether the project was successful, a verifiable indicator was added in all projects.

It is important to note that at the very beginning of the project, a project proposal is prepared by the Project Manager of MCM. Normally, the project proposal provides a

⁴⁴ Nepal Portfolio Performance Review 2010.

background on the country economic situation and focuses on the weak areas to be addressed by the projected TA. The proposal indicates the main objectives and expected outcomes. It also indicates the name of the expert and whether it is a long-term TA (between 6-12 months), or one visit, or a series of short-term visits (peripatetic expert).

As mentioned, the project assessments contain a rating 1-4 for relevance and outcome, respectively, based on the judgment of the project manager. In some cases, the project assessments are made in consultation with the expert but not with the authorities.

Contrary to the case of FAD, there seems to be no serious problems with project proposals containing a project objective that refers to the inputs to be used and/or the outputs to be produced. This is probably due to the different nature of TA provided by MCM compared with FAD.

Certainly, the recent shift to a medium-term multi-year project and the steps taken by MCM to improve their management framework will improve significantly the preparation of the projects and the follow up of the implementation from the beginning to the final stage.

Some weaknesses in the MCM documentation are:

- a) Some project proposals were missing from the OTM files and at times there is more than one project proposal on file⁴⁵.
- b) The project proposals were not uniformly written. Some were very descriptive with information collected from Article IV reports or strategy notes, while others were very short and focused only on the TA project.
- c) The selection of the benchmarks could be improved by choosing verifiable and well identifiable indicators, such as introduction of a chart of accounts; implementation of a specific regulation; conducting daily/weekly liquidity forecast; implementation of PCA; and compliance to some specific international standards. Ultimately, broad statements referring to actions, which are difficult to monitor, should be avoided.
- d) As in the case of FAD, the risk factor of the potential failure of the MCM project did not seem to be fully covered. As presented in the next section below, some TA projects (or parts of them) have failed because other factors other than the provided TA were expected to be in place for the satisfactory completion of the project. Considering that TA was provided to developing and emerging economies, there are factors to take into account in formulating TA, such as: (i) low level of financial development; (ii) lack of implementation of recommendations or complementary measures by the TA recipient; (iii) limited capacity and human resources and skills of TA recipient; (iv) external factors (e.g., inadequate/lack of appropriate legal framework); and (v) government interference or approval. All these factors are relevant and add to others related to common project management factors, such as: (i) not well-specified objectives, outcomes or verifiable indicators; (ii) multiple objectives not well prioritized; and (iii) lack of sufficient coordination among donors even though it is very difficult to gauge these risks ex-ante, it is important that the project proposals highlight those factors that may impact on the outcome of the project and actions that should be taken to complete the project.

⁴⁵ Some 10 project proposals are not stored in OTM files. It is not clear if this was due to some miscommunication between the two offices.

- e) The information on the project assessments was, at times, incomplete. The name of the expert(s) is missing and, in a few cases, even the rating was incomplete. For the purpose of this study, all incomplete information was collected by the evaluators. Ratings were produced after meeting the responsible IMF project managers, beneficiary authorities and/or resident expert depending on the respective project.
- f) Similar to FAD, the actual volume of expected and actual TA input was not recorded in person-weeks or months.

4.3.2 Assessment of the effectiveness of MCM projects

Overall, the results indicate that the main objectives were broadly achieved, albeit in some cases the results are somewhat uneven. As indicated in the table below, on the basis of the ratings assigned by the project managers of MCM, the average score for Objectives and Outcomes is about “3,” which is the equivalent of “Largely Achieved.”

In most of the cases, objectives of high importance (score of 3-4) resulted in a correspondent level of outcomes (3-4). There seems not to be a pattern of better performance between long and short-term projects (the score averaged 3 to 4 for both). This is also supported below by the good performance of the authorities in general to coordinate the work of the consultants, whether they are funded by the IMF/JSA or other donors.

Table 4.2: Scoring of MCM projects in Project Assessments

	All Projects	Monetary operations/Public debt	Supervision	Accounting
Average				
Objectives	3.1	3.0	3.2	3.0
Outcomes	3.0	3.0	3.0	2.9
Median				
Objectives	3	3	3	3
Outcomes	3	3	3	3
Standard deviation				
Objectives	0.9	0.8	0.8	1.1
Outcomes	1.0	1.0	0.9	1.1

The lowest level of effectiveness seems to have occurred in the area of accounting and bond market development (Bangladesh) and liquidity management (Bhutan). In both cases, the relatively low level of development of the financial sector also played a negative role. In Bangladesh, the Central Bank had not adopted complementary measures needed to achieve the main objective, such as delivery vs. payment, settlement of stock exchange based trades overnight and interest rate corridor implementation. In Bhutan, the Central Bank staff was unable to continue the work of the expert in conducting liquidity forecast due to lack of staff expertise. Without liquidity forecast, the authorities were unable to assess the stance of monetary policy intervention and, as a result, no implementation of the recommended monetary instruments and operations took place. Also, the project of developing a capital market infrastructure in Mongolia was somewhat hampered by the lack of liberalization of equity investments by insurers and amendment of Insurance Law to enable diversification of investments.

In the area of banking supervision, it seems that a project with multiple objectives may result in mostly some positive outcomes and in a few not completely satisfactory results (see Thailand in Box 4.4). As explained above (4.3.1 d,) there are many factors that affect the outcome of TA. The lower level of effectiveness in all areas, but in particular in the area of banking supervision, resulted mainly from the lack of full implementation of recommendations made by the experts, or the limited capacity of absorption and availability of human resources and skills in the supervisory departments. The achievement of some objectives depends not only on the technical assistance provided by the experts, but also upon other factors. In Liberia, the project aimed at improving the quality of on-site supervision by developing and implementing a system of quality control of on-site examinations never took off owing to capacity constraints at the central bank. Similarly, in Sierra Leone, the capacity constraints in the central bank blocked the on-site inspections project. In Nepal, the project of improving existing practices for monitoring financial stability at the macro and institutional levels was not completed due to lack of cooperation between the Supervision and Research departments.

In the Philippines, where the level of implementation of TA projects has been relatively high, some projects were affected by other factors such as government approval. This was the case in extending the deposit secrecy law, legal protection of supervisors, and weak bank resolution law.

Notwithstanding the above examples, MCM effectiveness was overall good. In Box 4.4 below, there are some examples of well planned and implemented MCM projects. It is important to note that in some cases, one of the main objectives was to train officials via seminars or workshops. Clearly, if the seminars/workshops were held the outcome was fully achieved, but it is not clear whether they had a positive impact in improving the skills and performance of the officials. The more clearly successful TA projects were those where the objectives are well specified and the benchmarks are precise actions or production of reports or implementation of policies.

Box: 4.4: Examples of Effective Projects

Bangladesh

Objectives: Strengthen Internal Audit structure and governance

Verifiable indicators: Completion of revised audit charter and structure, appointment of Audit Committee and completion of review audit charter and reporting processes.

Outcomes: All main objectives were achieved. The benchmarks were very clear and identifiable. In addition, there was staff assigned to the project and its implementation was completely in the hands of the central bank officials.

Cambodia

Objectives: Preparation of internal audit reports from the planning stage to the writing of the report

Verifiable indicators: The staff in the internal audit will be able to complete independently an audit report and the production of the audit report will be the benchmark.

Outcomes: Completed. Intensive training was provided and the staff of the internal audit was able to prepare detailed audit reports and action plans were developed to implement the recommendations of the audit.

Kosovo

Objectives: Conduct of on-site examination and training of on-site examiners

Verifiable indicators: Examinations conducted and training workshop held,

Outcomes: The expert assisted in the on-site examinations of three banks. Reports were produced. Hands-on training and workshop/discussions between officials and expert were held.

Liberia

Objectives: Strengthen the capacity of the CBL to support policy reform on bank restructuring

Verifiable indicators: The CBL is advised on a program of strong and timely actions.

Outcomes: Training sessions were held and the Supervision Staff of CBL was familiarized with bank restructuring procedures.

Maldives

Objectives: Develop research capacity

Verifiable indicators: Prepare and compile information of key financial and macroeconomic variables and prepare reports.

Outcomes: Authorities published the Annual Report and provided a new section "Annual Economic Review " to give views of the central bank on macroeconomic and financial issues.

Papua New Guinea

Objectives: Review accounting policies to comply with International Financial Reporting Standards (IFRS)

Verifiable indicators: Identify areas where changes are needed and make the changes.

Outcomes: Accounting policies were revised and changes were made to comply with IFRS.

Philippines

Objectives: Review the adequacy of PCA in preventing risks to banks' soundness to materialize

Verifiable indicators: Revision of Circular 523 to specify PCA policies and implementation.

Outcomes: Circular 523 was revised and PCA implemented.

Sierra Leone

Objectives: Assist authorities to move to full compliance with IFRS

Verifiable indicators: Preparation of IFRS-compliant Financial Statements for 2006-7.

Outcomes: Statements IFRS compliant were produced for 2006 and 2007.

Thailand

Objectives: Provide advice and assistance on a range of policy issues and in support of enhanced consolidated supervision program

Verifiable indicators: Adoption of advice to enhance consolidated supervision (nine verifiable indicators).

Outcomes : Eight of the objectives achieved and only one not achieved.

There seems to be almost no problems with coordination or overlapping of experts or TA provided by other donors or TA providers except for a few isolated cases. Normally, MCM staff consults with the authorities and contacts other donors over requested TA to ensure full effectiveness and no overlapping. Also, once the experts are in place, the coordination is done largely by the authorities themselves. For those countries where coordination may be a problem, a major role could be played by the IMF Resident Representative. Also, a JSA-funded workshop could be considered as an alternative, or when there is no IMF Resident Representative to bring all together the various donors to discuss potential TA in the various areas and avoid overlapping and waste of resources.

The information collected through the different evaluation instruments has highlighted one main point of weakness in the effectiveness results that originate from the preparation of the Terms of Reference of the experts and the outcome of the project when compared

with the expectations embedded in the objectives. The important factors that impact on the outcome of the project, as well as the complementary actions that may be needed are summarized above in 4.3.1.d. In the area of banking supervision, in almost all cases the main objective of the IMF/JSA TA is to strengthen the supervision of the financial sector and increase its stability, strength, and resilience to shocks. This objective is normally achieved by providing TA to build capacity and to improve the supervisory framework. While an effective off-site analysis and on-site inspections are fundamental to identify weaknesses, having in place regulations and intervention policies to correct them is also essential. At times, the IMF/JSA TA is very successful in capacity building by providing training and experts to draft regulations and intervention policies. However, the TA has little leverage on the implementation aspect of the experts' advice. Other factors, as indicated in 4.3.1.d, may impact on the delivery and outcome of TA. As a result, the effectiveness of the TA becomes weak, and even questionable, whether the ultimate objective of strengthening the financial sector was achieved.

The overall rating for MCM effectiveness is modest to good. The results indicate that the main objectives were broadly achieved, albeit in some cases the results are somewhat uneven.

4.4 Effectiveness of STA projects

4.4.1 STA's Project Management Framework

Besides the TAIMS Guidance Note which is used by all departments, STA uses an additional document "*Statistics Department: Use of TAIMS for Technical Assistance Documentation*" which is produced by the department itself. While the core TA documentation maintained in TAIMS covers all the main elements of the TA project cycle (scope of objectives and outcomes, delivery, monitoring, and evaluation), the document sets out the operational guidelines associated with STA's implementation of TAIMS for core TA documentation. It is noted that STA also developed, and has been using since 2007, a monitoring system for use of TAIMS for technical assistance activities in statistics.

A 'project' in statistics is defined as "a planned undertaking of one or more missions or activities designed to achieve specific objectives within an implicit budget and time frame." 'Objectives' are suggested to be defined as what the Fund and the beneficiary country intend to achieve as a result of implemented TA recommendations. 'Outcomes' focus on what the *authorities* are expected to produce or realize as a result of implementing the TA recommendations (e.g., establish a price survey to collect prices from producers; develop a PPI compilation system; train staff in PPI compilation; establish formats and modalities for dissemination of PPI) and should allow to determine improvements compared to the situation before TA. It is mentioned that 'Outcomes' reflect various components of the project that need to be completed in order to achieve the project objective." These definitions do not differ from the general TAIMS Guidance. **Almost all outcomes described in the project proposals of the STA sample of projects under this evaluation adhere to the guidelines.**

The effectiveness of STA projects, not being seminars or a training course, has been influenced to some extent by the high-level definition of objectives and outcomes as

measured by the verifiable indicators as this is required by the additional Guidance note of STA. Objectives are, for example, “Improve the compilation and dissemination of monetary and financial statistics for Afghanistan” (STA_AFG_2009_15) based on the methodology in the Monetary and Financial Statistics Manual” or “Annual GDP estimates are compiled and published by economic activities at current and constant prices” (STA_MCD_2008_15). The effectiveness of the TA depends on the actions undertaken by the authorities. IMF TA encompassed, among other, advice on data collection, compilation, processing, survey methods as well as transfer of skills through a combination of hands-on-training and workshops, for example, hands-on training on the MFSM methodology. Actual implementation is out of the control sphere of the STA project managers and experts. Nonetheless, as mentioned previously when discussing relevance and prioritizing TA, STA takes into consideration the absorption capacity of the beneficiary organizations and if necessary during implementation missions were halted due to lack of implementation progress by the authorities, so that no extra resources were being used before the implementation was becoming more probable. Due to the careful reflections the ratings were quite positive, despite using relatively high-level definitions of objectives and outcomes.

The high level definition of outcomes is also applied in a few projects being one-time training seminars on statistics. In a very few cases, for the actual scoring of the outcomes the score and the comments on achievements do not fully match.⁴⁶ Nonetheless, due to the additional guidance – strengthening the general guidelines – the project objectives in the STA projects covered under this evaluation hardly refer to inputs and/or outputs. In some cases, the link is made between TA outputs and the outcomes in the description on project implementation and progress achieved. There seems to be a high correlation between the ratings of objectives and outcomes, and this is without exceptions.

The assumptions mentioned in the project proposals at times concerns ‘assumptions’ on the conduct of certain actions on the part of the authorities, such as timely release of results of surveys, the actual conduct of economic surveys, whether authorities allocate adequate human and financial resources, whether staff are available and retained, or the transfer of responsibilities in the compilation of certain statistics from one organization to another one. In addition, in one case, the assumption mentioned related to the “possible provision of technical assistance by other donors.” These assumptions are sometimes reflected upon in the project assessments, but not always. Assumptions are rarely formulated in the form of potential risks which could be mitigated to a certain extent, as this is not indicated in STA's TAIMS guidelines.

The STA documentation is fairly well completed and there appears to be uniformity among similar projects. Only in a very few cases, the description is scanty. Areas of improvements concern broadly the name of the expert and the lack of data on TA input in person-weeks. As in the case of FAD and MCM, in many cases the name of the expert(s) is lacking in the project assessments. For the purpose of this evaluation, STA compiled an Excel sheet with information of the names of experts and counterparts together with contact information. Similarly, as in the case of FAD and MCM, the actual volume of expected and actual TA input in person-weeks or months is not recorded in TAIMS as the

⁴⁶ Not in the sense that the scoring may be incorrect, but in the sense that certain events / actions may have taken place after the seminar leading towards the intended outcome as measured by the verifiable indicator.

system only allows reporting on budgeted cost and drawdowns. In a few cases, the latter information is even missing (e.g., STA_AFG_2007_13, _14 and _16).

Interviews with IMF staff, advisors and beneficiaries indicate that for the JSA projects being evaluated project assessments were not shared with the beneficiary authorities. It is commonly argued that beneficiaries are specifically requested to provide feedback on the TA report by means of a formal letter sent together with the TA report. Many interviewees were not aware that the project assessments are provided by OTM to the TA funder.

4.4.2 Assessment of the effectiveness of STA projects

Based on the ratings in the project assessments, the STA projects were effective. As indicated in the table below, the average score for both objectives and outcomes is about “3” which is equivalent to “Largely Achieved.” In all cases, projects which scored well in terms of objectives (3.07) also scored well in terms of achieving the planned outcomes (2.88). The ratings for projects in the sub-areas of monetary and financial statistics and Balance-of-Payments statistics are somewhat higher than for projects on real sector statistics and multi-sector projects. Interviews with project managers, a resident advisor and with statistical offices in Lebanon and Fiji revealed the relatively difficult position of the statistical agency vis-à-vis Ministries and Finance and Central Banks in terms of adequate staffing (number and level of qualifications), remuneration. STA department and statistical agencies visited by the evaluators view that, in practice, the statistical agencies are, in relative terms, confronted with limited autonomy, limited resources and high staff turnover. Moreover, the overall prestige of statistical agencies is viewed to be of less importance in relative terms.

Table 4.3: Scoring of STA projects in Project Assessments* - by sub-area

	All Projects	Real sector statistics	Monetary and financial statistics	Balance-of-Payments statistics	Multi-sector
Average					
Objectives	3.07	2.82	3.75	3,67	3.00
Outcomes	2.88	2.60	3.54	3,63	2.90
Median					
Objectives	3	3	4	4	3
Outcomes	3	3	4	4	3
Standard deviation					
Objective	0.75	0.73	0.50	0.58	0.71
Outcome	0.92	0.82	0.66	0.74	1.02

* For one project, one score of an outcome was adjusted from the original score in the project assessment after meeting STA department (reason: typo)

In addition, on average, multi-country or regional projects had a somewhat lower ranking than projects concerning seminars and training courses or project involving TA to only one specific country, i.e., TA to Mongolia and Afghanistan, as can be seen in the table below. Multi-country projects score lower as there are always one or more countries in the region where the TA was less effective. One project (STA_MCD_2008_15), which was extended once, entailed a long term National Accounts advisor residing in Syria and

providing TA to the Central Statistics Office in Lebanon. The project was effective (project objective score '3' – Largely achieved) in Syria as new GDP estimates by economic activity and expenditure components were prepared based upon improved methods and maximizing the use of existing data sources. For the TA provided in Lebanon, during two short-term missions the scoring of the objective was '2' – Partially achieved – as new GDP estimates could not be compiled as the required economic surveys were not conducted. The reason was not explained in the project assessment. Interviews showed that internal issues in the Lebanese administration – frictions between the Central Statistics Office and the Office of the Prime Minister – led to the halting of more missions (six were planned; only two were conducted) at the request of the head of the Central Statistics Office. Chapter 7 provides further details on this STA project.

Also, in the Pacific region, some island countries cope with serious capacity constraints, affecting effectiveness of TA in the respective countries, resulting in a lower 'average' scoring of the project over the PICs covered by the project. The interviews identified a number of crucial factors influencing project effectiveness in this region: (i) the extent of the countries know how to produce statistical reports; (ii) substantial compilation experience; (iii) other and more TA developed and implemented; (iv) availability of country counterparts (e.g., in one PIC the counterpart was only available three of the ten days during the mission of the statistical resident advisor). Chapter 7 provides more detail when discussing successful and less successful projects in two different regions in the world.

Table 4.4: Scoring of STA projects in Project Assessments* - by other characteristics

	All Projects	Seminar, Training course	TA provided to one country	Multi-country / Regional TA
Average				
Total	2.93	3.46	2.97	2.65
Objectives	3.07	3.63	3.33	2.67
Outcomes	2.88	3.40	2.89	2.64
Median				
Total	3	3.5	3	3
Objectives	3	4	3	3
Outcomes	3	3	3	3
Standard deviation				
All	0.88	0.58	0.94	0.86
Objective	0.75	0.52	0.52	0.72
Outcome	0.92	0.60	0.99	0.91

Interviewees of beneficiary organizations in the countries visited indicated that a key factor for success has been the high quality TA provided by IMF advisors and experts.

The JSA evaluation questionnaires could potentially provide systematic information on the opinions of the authorities for the 24 STA projects. Unfortunately, only four questionnaires were returned:

- Peripatetic monetary and financial statistics advisor (STA_AFG_2009_15);
- Monetary and Financial Statistics Seminar (STA_AFR_2009_24) held in Portugal;

- CDIS seminar for Francophone African countries (STA_AFR_2010_27) held in Tunisia; and
- National accounts Advisor (STA_MCD_2008_15).

In the first case, the TA provided to Da Afghanistan Bank was given the highest scores to all questions. In the returning email, the contribution of the expert was considered to be “very satisfactory” and the Monetary Policy Department of the Bank extended its thanks to the IMF project manager for “sending such a brilliant MFS mission.” The project assessment scored ‘3’ – Largely achieved – on the objective and on average ‘3’ on the outcomes (average of four outcomes). The feedback of the beneficiary confirmed the self-assessment by the IMF project manager.

In the second case, Banque Nationale du Rwanda, one of the participating institutions in this regional seminar, provided also the highest scores to almost all questions, except for one (on the question “Were you consulted regarding the seminar’s terms of reference” ‘No’ was indicated). While on the question “Were there relevant issues or tasks that were not addressed by the seminar” ‘Yes’ was indicated, the Banque commented that “the specificities of countries were not considered.” Participating countries are on different levels of collecting data on direct investments: some are more advanced than others, and it was considered that “an evaluation of levels should be considered for better results.” The project assessment scored ‘4’ – Fully achieved – on the objective and on average ‘3.5’ on the outcomes (average of two outcomes, one ranking ‘4’ and the other ‘3’). Also, in this case, the feedback by one of the many beneficiaries confirmed the self-assessment by the IMF project manager.

In the other two cases, the highest scores to all questions were provided.

These cases are not representative for the whole STA projects covered under this evaluation. The cases show that the self-assessment did not deviate from the beneficiary assessment. Unfortunately, the potential to receive beneficiary feedback has not been utilized: firstly, by not systematically sending questionnaires to all beneficiaries of all projects, and secondly, by not receiving all responses and by not following-up on the low response rate.

In two closely related projects aimed at harmonization of monetary and financial statistics in Central America, the achievements are being replicated in other parts of the world (e.g., Andean region, Mercosur, East African Community - EAC) by means of similar projects, some of them being also JSA-funded. The main regional project found its origin in the European experience in harmonizing monetary and financial statistics in the framework of the European Central Bank (ECB) and its predecessor, the European Monetary Institute (EMI). This experience was acquired by the IMF project manager when working for the ECB. The box below describes the success of this project in detail. The experience is only replicated in regions where there is local ownership and there exists a strong regional association. Having such a body has proven to be crucial, because it provides political support – in this case especially of Central Banks as well as managerial support of heads of statistical agencies. It would not work if only the technical level would be involved, as there would be less easy follow-up due to lack of access to managerial and political levels.⁴⁷

⁴⁷ In South-East Asia the IMF could not find support of a regional body to liaise with.

Box 4.5: Example of a highly effective project that is being replicated– Regional Project on Harmonizing Monetary and Financial Statistics in Central America

The overall objective of the *Regional Project on Harmonization of Monetary and Financial Statistics* (PAEMF) was to harmonize the monetary and financial statistics of the Central American countries (Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, and Panama) and the Dominican Republic to facilitate comparison across countries and analysis at the regional level. Moreover, the PAEMF fostered implementation of international statistical standards, in particular, the *Monetary and Financial Statistics Manual (MFSM)*. The governors of the central banks of Central American and the Dominican Republic—represented on the Central American Monetary Council (CAMC)—approved the terms of reference for the PAEMF at the fifth regional conference on Central America, Panama, and the Dominican Republic (held June 29-30, 2006).

The PAEMF was launched in September 2006 and ran for two years. The IMF Statistics Department was responsible for managing the project in coordination with the Executive Secretariat of the CAMC (SECAMC). Technical assistance to each country was delivered by a highly experienced external consultant from the region.

At the end of the first year of the project, all participating countries had a harmonized system in place for compiling monetary and financial statistics (MFS) and for reporting to the IMF based on the standardized report forms (SRFs) for monetary data. Although the monetary data SRF is the tool used by the IMF to harmonize intermediate data worldwide—which the project has helped implement speedily in the region—the harmonization of statistical products through the MFS was a unique experience, comparable only to the efforts to achieve statistical harmonization in the European Union. Central America became the first region in the world to harmonize its MFS in line with the experience of the European Central Bank, which is considered to be an example to follow in other regions and in other sectoral statistics (especially fiscal statistics), as a means of supporting regional integration initiatives. The MFS were presented to the CAMC's Monetary Policy Committee (CPM) on August 30, 2007. The CAMC approved them officially at its meeting on November 16, 2007.

In the second year, the project led to: (1) continued improvement of the quality of the source data (primarily, sectorization and coverage); (2) compilation of the HMFS; and (3) improvement in the intersectoral consistency of the MFS.

The main achievements were:

- For most countries, Monetary and Financial Statistics did not exist before 2009. Now data has been included and reported in IMF databases.
- At the end of the first year of the project, all the countries of the region had a harmonized system in place for compiling MFS based on the SRFs.
- Almost all of the countries of the region compile SRFs for monetary statistics with adequate coverage to derive a Depository Corporations Survey (DCS).
- Lists of institutional units and allocation by sector/sub-sector using the System of National Accounts 1993 and the MFSM methodologies were completed and shared with all compilers of macroeconomic statistics to enhance the consistency of data. Reconciliation tables were produced and regular updates encouraged, monitoring consistency between MFS and fiscal and external statistics.

The closely related project concerned the closing seminar of the two-year Regional Project. The main purpose of the seminar was to evaluate results and discuss areas of interest for a possible extension at the closing of the current project.

The success – in terms of effectiveness – of the regional project can be contributed to the following factors:

- a) high level of ownership by all participating countries (“Everything was agreed in three meetings, what in the ECB case took much longer”);
- b) the existence of a strong regional organization (Central American Monetary Council);
- c) the high quality TA of a regional expert having 40 years of experience at the Bank of Mexico;
- d) an experienced IMF project manager at STA who brought in his European experiences and who was also involved in the implementation (by means of active participating in the working seminars);
- e) engagement from the outset of the users of this data and agreement on this during working seminars (tables were agreed with both compilers and users);⁴⁸
- f) involvement of the IMF Area Department in the project, e.g., in the design of the tables.

From the evidence collected through the different evaluation instruments, no major problems related to donor coordination were discovered. Coordination of the TA with other donors occurs through different channels. In the process of preparing the RAP, STA project managers together with the Area Departments exchange information with authorities and donors, where necessary. Regional Technical Assistance Centers play a crucial role in donor coordination, as well as Resident Representatives. In the Pacific and Middle East region, the RTAC and the Resident Representative share the same office space. In the latter region, both are located in the same building as the World Bank office. Particularly in the area of statistics, coordination is essential as IMF TA involves advice on methodologies, methods, survey designs, etc. and is not accompanied with resources for the actual conduct of, for instance, a household budget survey or an establishments survey. The implementation of such surveys is sometimes supported by projects of other donors, such as the European Commission, the World Bank and UN organizations and commissions (e.g., concerning statistical projects in Lebanon and Yemen). During the interviews, coordination and cooperation with the World Bank was frequently mentioned due to the Bank’s extensive work on various surveys.

It is noted that the countries visited by the evaluators considered donor coordination their own responsibility. Information on a statistical project funded by the EU was provided to the IMF by the Central Statistics Office. In one project, improved donor coordination was one of the explicit outcomes of the project (STA_MCD_2008_14) - see box below.

⁴⁸ Also, for other regions this collaborative approach is being followed, such as in the Regional Harmonization of Monetary and Financial Statistics Project (RHMFS) in the East African Community. Like in the regional project in Central America, the objective of the project is to harmonize monetary and financial statistics of the EAC countries. The RHMFS will facilitate enhance regional and cross-country analysis, and foster implementation of international statistical standards, in particular, the Monetary and Financial Statistics Manual (MFSM). The two-year project was launched in March 2010 and is as well JSA funded. Also in this project the main users and compilers of MFS from the EAC central banks will work closely together to define the harmonized monetary and financial statistics (intermediate data), and statistical outputs for the region – see Project Outline, received from the Statistics Department.

Box 4.6: Donor coordination as explicit outcome defined in the project proposal and assessed in the project assessment

Outcomes Description	Verifiable Indicators	Completion Date	P1	S2	Comments on Achievements
Coordinated technical assistance from donor organizations.	Improved liaison with donor organizations for funding and technical assistance on future development projects.	11/21/2008	H	4*	Compilers from Azerbaijan and Georgia attended a training seminar on Balance of Payments Statistics in the Bundesbank and a second seminar on the 2008 Coordinated Direct Investment Survey in Slovenia. The activities of the Department of Statistics of Georgia financed by the IDF grant for Improving Usage of Socio-Economic Statistics for Economic Policy Making in Georgia, was discussed with the management of the Ministry of Economic Development of Georgia. Compilers from Azerbaijan took part in the IMF regional project on government debt management for Central Asia countries and Azerbaijan.

* 4 = Fully achieved

Last but not least, STA is conducting every year a few evaluations of TA assistance provided to countries over a long period. In 2010, evaluations covered Georgia and Albania; in 2009, China, Mozambique and Rwanda, and in 2008, Algeria. According to STA, such evaluations are becoming an integral component of IMF TA activities, as it allows assessing progress on STA's TA activities and identifying factors contributing to success and/or shortfalls of TA delivery and implementation. In addition, own evaluations provide opportunities for TA providers, as well as recipients to draw lessons that can inform efforts to enhance the effectiveness of TA programs.⁴⁹

All in all, STA projects have been successful and largely achieved the intended objectives and defined outcomes and are therefore be rated 'good'.

4.5 Effectiveness of INS and LEG projects

Based on the ratings in the Project Assessments, all of the INS projects were quite effective. As indicated in the table below, the average score for both objectives and outcomes is about "4", which is equivalent to "Fully Achieved." In all cases, projects scored on average well in terms of objectives (3.92) as well as in terms of achieving the planned outcomes (3.94). There were no differences whether the training project took

⁴⁹ For instance, see *Report on the Technical Assistance Evaluation Mission to Transition Economies: Albania and Georgia*, prepared by the Statistics Department, February 9, 2011. In this report, common risks to the quality and sustainability of the official macroeconomic statistics identified are:

- Inadequate resources, especially at the national statistical offices, to generate and maintain source data and undertake coordinating activities;
- The heavy reliance on external financing for statistical activities, especially at the statistical offices;
- Limited coordination among the data-producing institutions and with data users;
- Pending work on improving credibility of statistics compiled by the national statistical offices and improving communication;
- Considering the large staff turnover, particularly in GEOSTAT, and relatively limited access to regional seminars, training of the compilers remains a challenge.

place at the joint institutes in Singapore and Vienna, comprised regional training projects or were organized for participants of one single country. Only one project scored '3'. The projects covered the costs of participants at the STI. The executed planned participant training weeks was less than planned (5 percent less) due to the cancellation of one course.

Table 4.5: Scoring of INS projects in Project Assessments*

	Average	Median	Standard deviation
Total	3.94	4	0.25
Objectives	3.92	4	0.27
Outcomes	3.94	4	0.24

* Most project assessments were completed and indicated scoring. In a few cases, the wrong score was attached to the objective or outcome ('1' instead of '4') or an objective was not scored (in this case, there was only one outcome and subsequently the same score was taken for the objective)

The high score is related to the high appreciation provided by the participants. In most cases, the project assessments include the summary scoring of the end-of-course evaluations made by the participants. The table below presents the participants' scores on the overall value of the training.

The participants of the various courses scored in general 4.6 to 4.8 out of 5. Only the participants of the course conducted in China scored a little lower.

Table 4.6: JSA-funded INS projects – Summary of training evaluation scores

Long term training	#	Overall value of the course	Short term courses	#	Overall value of the course
Macroeconomic Management and Structural Adjustment - JVI	1	n/a	Regional Course on External Vulnerabilities	1	4.6
Macroeconomic Analysis & Policy - STI	4	4.7 4.7 4.7 4.7	Seminar on Macroeconomic Management and the Japanese Experience	1	4.8
			Macroeconomic Management and Debt Issues	1	4.6
			Financial Programming and Policies	5	4.7 4.7 4.8 4.7 4.7
			Macroeconomic Management and Financial Sector Issues	2	4.3 4.8

Further details on the end-of-course evaluations are not indicated in the project assessments. Due to time and resource constraints, the evaluation team could not contact the participants of the courses to gauge their incentives to follow the course and the views on the use of the knowledge acquired, which would have allowed a full assessment of effectiveness. It is noted that for the JVI, project evaluations are

maintained for all courses, but it is not possible to separate out the course evaluations of the Asian participants covered by the project.

All in all, based on the available evidence, INS projects have been successful and achieved the intended objectives and defined outcomes and are therefore rated ‘good’.

The objectives of the two LEG projects on the workshops were defined in terms of “increasing the expertise of ...” The outcomes of these projects were defined at the output level (workshop conducted), which explains partly the high scores. With respect to the other LEG project, the objective was defined at a high level: “adoption of simple, transparent, and effect revenue legislation in APD countries.” The outcomes varied from “Customs Code enacted,” to “PITAA conference successfully organized,” and, therefore, varying from a high level of outcome to the level of outputs. The project assessment stated explicitly that “this assessment relates primarily to the immediate output of project APD-2007-01, and does not assess the final expected outcomes (enactment of legislation), which in most cases will take several more years.”

With regard to the three LEG projects, these projects scored as follows.⁵⁰

Table 4.7 Scoring of LEG projects in Project Assessments

	Workshop on ML/FT typologies	Banking Law Workshop	Tax-related legal drafting*
Objectives	4	4	3
Outcomes	3	4	3 outcomes were ranked '2'; 3 outcomes were ranked '4'; 1 outcome was ranked '2'

* In the tax-related legal drafting project one objective and 7 outcomes were formulated. Each outcome related to a country assisted.

The evaluation team did not come across evidence that the three LEG projects were not well-coordinated and leveraged with those of other donors and TA providers.

All in all, LEG projects have been successful and achieved the intended objectives and defined outcomes and, therefore, are scored as ‘good’.

⁵⁰ Given the very small number of LEG projects, no averages, etc. have been calculated.

4.6 Overall assessment of Effectiveness

Table 4.8 provides the scores for the TA projects of the different departments using the four-grade scoring scheme: Excellent, Good, Modest, Weak.

Table 4.8: Effectiveness of JSA-funded projects

	Weight	FAD	MCM	STA	INS	LEG	Overall
<i>Amount involved (\$)</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,238,182
To what extent did the projects achieve their objectives?	75%*	Modest-Good	Modest-Good	Good	Good	Good	Modest-Good
Were the JSA-funded TA projects' activities well-coordinated and leveraged with those of other donors and TA providers?	25%	Good	Good	Good	Not applicable	Good	Good
Total	100%	Modest-Good	Modest-Good	Good	Good	Good	Modest-Good

* The first evaluation question has been given a higher weight in this evaluation as it represents the key question in determining effectiveness. The second evaluation question is also important, but coordination and leveraging do not guarantee alone success in effectiveness. The lower weight does not imply that the coordination issue is unimportant.

Overall, in terms of effectiveness, the JSA projects covered by this evaluation are rated by the evaluation team as 'Modest to Good' noting that it is closer to 'Good' than to 'Modest'. There are slight differences in rating across functional departments, which may be partly caused by the nature of functional area. In addition, the lower level of effectiveness in some (sub)areas resulted mainly from the lack of full implementation of recommendations made by the experts, or the limited capacity of absorption and availability of human resources and skills in the beneficiary organizations. In addition, it is partly caused by the variability in terms of the level in the results chain that project objectives and project outcomes have been specified (such as in the case of the FAD projects).

5 Sustainability

5.1 Evaluation questions

The evaluation questions addressing the sustainability criterion are:

- Did the JSA-funded TA lead to tangible and lasting results?
- Did the JSA-funded TA project succeed in identifying, using, and training local expertise?

Sustainability is an aspect of effectiveness, but merits special attention because generally it seems to be a systematic problem area in TA. It is also a dimension on which it has been difficult to obtain evidence in this evaluation due to the lack of systematic post-project monitoring. This is a weakness that needs to be addressed.

Sources of evidence drawn on have been confined to some material in project assessments, especially where a JSA project (e.g., the term of advisors) has been extended; discussions with project managers; discussions with country authorities and resident experts in the countries visited; and the surveys.

5.2 Sustainability of FAD projects

A general comment at the outset is that the process by which FAD typically implemented these JSA projects provides some assurance that the advice of the JSA advisors will not languish on someone's desk. In approximately half of the projects, the JSA advisor(s) have been preceded by an FAD diagnostic mission that produced an action plan for reform, there is close backstopping from FAD during the advisor's terms, periodic inspection visits from head quarters to review progress, and, in a number of cases, a further HQ follow-up mission to review progress in implementing FAD recommendations and update the action plan. This is a resource-intensive process, but some of its benefits are that there is consistent monitoring to ensure that the authorities are taking actions to implement the TA, and repeated opportunities to reiterate key concepts and build understanding and agreement.

Secondly, in a number of cases, integration of the work of JSA-financed advisors with the work of regionally-based advisors helped to provide continuity and contribute, at least potentially, to follow-up actions. In some project assessments, it was noted that follow-up TA was to be provided by an RTAC or other regional advisor - see Box 5.1.

Thirdly, there are examples of increased regional interactions between country officials being fostered by JSA projects that have the potential to create lasting results. The outstanding example of this is in fact a regional centre established on the initiative of the countries themselves but with support from a JSA-financed advisor over a decade ago, the Center of Excellence in Finance (CEF) covering eleven countries in South-Eastern Europe. The period under evaluation included a one-year term for a further JSA-financed advisor to the CEF. The authorities' comment in the JSA Evaluation Questionnaire was: "This project is a perfect example of how effective and efficient regional TA should be organized." In one or two other cases, a JSA-financed project has initiated or helped to

sustain a regional peer network of officials, e.g., the tax administration network set up by PFTAC, and the one under investigation initiated by the JSA regional revenue administration advisor at METAC. An initial tax policy seminar in Asia, included in this evaluation, has been followed by a subsequent seminar, co-hosted by the IMF and Japan, due to demand from policy makers in the region.

Box 5.1 contains some aspects relevant to sustainability which are drawn directly from project assessments. It also contains some details on the sustainability of the TA projects in Nepal, obtained from the FAD advisors currently based in Kathmandu.

Box 5.1: Some Aspects of Sustainability of FAD TA

Liberia: The IMF will continue to provide support to training through the JSA-financed regional advisor, and to strategic guidance on implementation of the legal framework through a new resident advisor being funded by the EU. Ongoing training will be provided through University of Liberia programs, as well as other donor initiatives.

Nepal assistance to strengthen LTO taxpayer audit: A new LTO Intelligence and Investigation Division, and a new Audit Review team have been established; a new risk based audit case selection system has been introduced; and some elements of the TA delivered by the JSA-funded expert have been incorporated into standard operating procedures, e.g., lead sheets designed by the expert are now used on all LTO audits; LTO auditors now routinely use balance sheet audit techniques, as taught by the expert; indirect audit methods, as taught by the expert, are now used (although this methodology has proved a challenge to implement in the Nepali environment and it has only been used in a small number of cases). In addition, three of the five trainers trained by the expert are still in place, although due to the civil service-wide staff rotation policy, many LTO audit staff trained by the advisor have been transferred (although sometimes to audit positions elsewhere in the Tax Department).

Nepal: Progress in establishing a TSA in pilot districts has been sustained through successive JSA-financed peripatetic experts and then resident advisors, and the World Bank is developing a TA to computerize the TSA based on progress to date. Coverage of all 75 districts as a benchmark in an IMF program is currently under discussion.

Nepal: Customs Modernization. A Customs Modernization Action Plan has helped identify specific opportunities for other donors to take the lead in implementing discrete components. The FAD advisor has played an active role in helping the authorities to broker TA from other donors.

Paraguay Customs Administration: ISO 9001-2000 certification of some procedures was achieved (prior to the current evaluation period, potentially reflecting the impact of previous JSA-financed assignments).

Central African Republic CAF_2008_01: Further assistance is envisaged from the Central AFRITAC.

Cameroon CMR 2007_01: Central AFRITAC support will complement continued FAD peripatetic advisor support.

Most of the training in these projects was on-the-job skills and knowledge transfer to local counterparts, and there is little information in the project assessments relevant to assessing the sustainability of this. Some information was obtained in the country visits. In Nepal, the FAD resident expert participated in introductory training sessions on the TSA in District Treasury Offices. He also provided advice to the FCGO contractors who provide training at the FCGO Training Center in Kathmandu. In the LTO, three of the five

trainers trained by the FAD peripatetic advisor remain in post as at April 2011. However, the civil-service wide staff rotation has impacted negatively on the sustainability of the direct staff training the advisors conducted in Nepal – see the further discussion on the country visits in section 7.2. In Cambodia, the peripatetic expert on cash management provided three one-week courses on cash management; of the eight staff trained, five remain in the Cash Management Unit as at March 2011.

Of the only six JSA evaluation questionnaires completed by the authorities for the 57 FAD projects, two responded “partially” to the question, “Did the expert pay sufficient attention to training and capacity building?” (The choices were yes, partially, and no.)

There is very little information in the project assessments on the use of local expertise. One assessment referred to the use of two peripatetic advisors from Ghana in a country in the region. In Nepal, the country visit revealed that the ability of an advisor from India to work in the national language increased his effectiveness. The country visit to Lebanon revealed that JSA projects in the Middle East region have seen increasingly the use of long-term and short-term expertise from the region, including the revenue administration advisor.

As noted previously, there are some projects where a small FAD input has helped to leverage much larger TA inputs by other donors, e.g., around the introduction of ASYCUDA in customs administrations, and an IFMIS in the ministry of finance (Peru, Maldives). To the extent that these FAD inputs have helped increase the subsequent effectiveness and impact of the much larger TA projects that they “wrapped around,” their impact will be sustained over time, although no information on this was available to the evaluation team.

Overall, the FAD projects are assessed as having a modest to good impact on sustainability. The generation of more systematic data on sustainability should be an objective in future.

5.3 Sustainability of MCM projects

According to the evidence from the various evaluation instruments, once the objectives are achieved, most of the MCM JSA-funded projects appear to have led to tangible results. Most of these projects involve training central bank officials to perform in a modern and competitive financial sector. Certainly, most of the projects have succeeded in transferring knowledge and expertise to local officials and staff. In most of the cases, the officials were capable of benefitting from the TA received and improving their performance. The partial results, collected from the survey and the interviews undertaken with the experts and officials, support this conclusion. However, it is important to underline that in many of the countries under review, there is a considerable problem with a level of turnover of officials at the central banks (see below on Cambodia).

Overall, these countries under review are emerging market economies where the financial sector is in a development stage. Normally, the salaries and benefits offered in these central banks are not, at times, competitive enough to retain qualified staff. This problem is even more acute for staff working in the area of banking supervision. Too often, the authorities invest considerable resources in training young and intermediate

staff to work in the area of supervision and, once the staff becomes familiar with the supervision framework, they leave the central bank attracted by the private sector and growing financial sector, which offers better remunerations and career opportunities.

Many countries in Eastern Europe have experienced similar turnover problems. As an example, in Poland the financial sector grew very rapidly and in about two years some 90 banks were licensed. While this created a capacity problem within the supervision authorities, insofar as the lack of resources to inspect and supervise the growing financial sector, another problem was created by the defection of the most trained and experienced supervisors towards the private financial sector, which could offer higher compensation. Ultimately, the National Bank of Poland succeeded in introducing a salary/compensation package different from that of the government employees.

Central banks react in a different fashion to this turnover problem. As learnt in the field visits, in Cambodia the authorities seem to have more difficulties than in the Philippines in retaining experienced officials. Perhaps, the environment in the BSP is more attractive than that of NBC. In the BSP, continuous training, mostly by the MCM experts is provided to the officials. The BSP tries to match staff and officials with TA projects at the very outset in order to have a group of officials trained in that specific area developed by the MCM experts. Normally, more than one official is attached to the project in order to have continuity in the event of some defections/departure from the central bank. In Cambodia, central bank officials are attracted by better opportunities from local financial institutions. While in the Philippines, where the financial sector is more developed and sophisticated, most of the officials are attracted by the financial sectors of neighboring countries.

Overall, the MCM projects are assessed as having a modest to good impact on sustainability.

5.4 Sustainability of STA projects

Section 4.4 indicated a number of factors influencing the effectiveness of statistical TA projects, and most of the same factors affect longer term sustainability. As mentioned previously, some of these factors are, in fact, mentioned in the project proposals as 'assumptions'. The determining factors vary across regions as, for instance, sustainability is particularly worrisome in the Pacific region, compared to the Middle East region.⁵¹

The independent evaluation of PFTAC indicated six factors affecting the longer term sustainability of TA benefits related to statistical projects⁵²:

- a) Weaknesses in management, strategic prioritization and work planning;
- b) A lack of qualified staff, staff turnover and vacancies;
- c) Poor documentation;
- d) The very small size of statistical offices in some PICs in terms of staff;
- e) Diversion of staff to other priorities when donors finance special projects;
- f) The less than optimal use of administrative data.

⁵¹ According to the few interviewees in the region, the current unrest in the Middle East may merely halt further improvements, and therefore would not necessarily undo the progress made so far.

⁵² See Independent External Evaluation, Pacific Technical Assistance Centre – PFTAC, June 2009, p. 70.

These factors were restated during the field interviews in Fiji with country authorities and the present statistics resident advisor at PFTAC.

Despite these factors, the JSA-funded STA project has led to tangible results. The field visits confirmed the views of IMF staff at HQ that it takes several years (*“more than three years”*) in training people before good National Accounts (NA) can be produced, and even longer in the case of preparing quarterly GDP data. In Syria, the sustained IMF TA resulted in strengthened capacity, and Syria is said to have better national accounts than some other countries in the region, such as Egypt and Yemen. The GDP is compiled using the production method, the scope of the surveys increased, the public enterprise sector is covered, and some oil sub-sector issues have been resolved. The statistical capacity has been strengthened to such an extent that further assistance will be more of a short-term nature.

There are a number of considerations during project selection and design which provide some assurance that STA considers sustainability at a very early stage.

A number of statistical projects involving the provision of assistance through short-term expertise are meant to strengthen the work of resident advisors of RTACs. Both forms of assistance are complementary. In one case, a project involved both the RSA and short-term experts. Projects are sometimes extended within the framework of the JSA, and/or are being followed up by TA projects funded through the RTACs budgets or by other sub-accounts. In this way, continuity and long-lasting involvement is ensured, which is especially needed in those regions and countries where capacity is still very weak, and would require long-term assistance at present and in the foreseeable future.

The selection of TA modality by STA provides assurance that sustainable impact is well thought of. According to STA, the selection of the appropriate TA modality depends on the specifics of the country and on the “issues at stake.” The appropriate modality is chosen which best responds to them. STA speaks of an “arsenal of [assistance] tools” and the best combination depends on the ‘sensitivity’ and ‘capacity’ of the country. If capacity is weak, LT assistance by a RSA would be appropriate; if capacity is growing, peripatetic or ST missions would be suitable. If the statistics in various areas are weak, multi-sector assistance is asked for.

The relationship between the provision of TA assistance and country surveillance, such as the prolonged support to Da Bank in Afghanistan in improving monetary and financial statistics, also raises the prospect of achieving sustainable results.

The factors which contributed to the success of the Regional Project On Harmonizing Monetary and Financial Statistics in Central America, including the judgment in which regions to replicate the project, provide assurance that at the stage of the selection and design of TA projects factors which may impede sustainability, such as the absence of a strong regional association, are well considered. The experience is carefully being replicated. For instance, first, a regional workshop (also JSA-funded) was organized in December 2009 in Arusha (Tanzania) for EAC and SADC countries. During the workshop, the framework for regional collection of MFS developed by STA for the Central American Monetary Council was presented, with explanation of how it can be adjusted to meet the needs of the EAC and SADC.

STA is implementing a long-term DFID project (phase II) comprising several components. Interviewees argued that the project focuses on implementation and, therefore, on the quality of the administrative bodies responsible for various statistics.

Building up sustainable statistical capacity is even more challenging in (post-)conflict countries, like Afghanistan. The Box below indicates a number of achievements made in the country which has been supported through sustained statistical assistance by IMF experts in various areas.

Box 5.2: Building up sustainability in Afghanistan – The case of Da Bank

Da Bank received sustained IMF assistance in the area of monetary and financial statistics, funded also by the JSA. The JSA project was a great success, as the authorities assisted by the IMF experts have started from scratch.

The achievements that have been realized and sustained until now (March 2011) include:

- DAB is currently capable of using the framework developed by MFS missions to compile and report MFS to the Statistics Department for publication in the IFS.
- Statistics are produced according to MFS methodology. The manual on DAB's compilation of MFS for use by the compilers has been updated. DAB has started using of IMF's Monetary and Financial Statistics Manual (MFSM) and Monetary and Financial Statistics Compilation Guide.
- Standardized reporting of monetary data to the Fund (compilation data and reporting data SRF) has been accomplished;
- Since then, the Afghan authorities report data frequently without interruptions;
- Since 2009, further improvements in the data are being realized.

Since 2009, the statistics office [department] has received a TA mission. This year one to two further missions are planned.

Data collection was gradually extended to cover first commercial banks; then other depository organizations and, at present, the agency is working on a data collection system from other financial corporations providing credit. The country was assisted by the same expert.

The use of local expertise varies from region to region. In the Middle East, more and more regional and local expertise is being used. JSA-funded projects, together with the funders of other projects and/or of METAC, have seen increasingly the use of long-term and short-term expertise from the region. Different reasons have been indicated during interviews in the field:

- a) It is requested by the beneficiary countries, as their experience is more suitable for them. Concerning Western experts, they are sometimes skeptical whether those practices actually can be applied in their context.
- b) Cost savings can be achieved, since translation of documents is not needed.
- c) Savings in terms of effective TA time can be made, as no translation and interpretation is needed, so the expert is much more effective. In most countries in the region, except for Lebanon, international experts need a translator and then “30-40 percent of the time is lost in translation.”

In the Middle East, such experts can be used as the capacity of regional and local experts exist, even though the pool of experts is not extensive. The situation in the Pacific region is entirely different. Local expertise is very thin and, therefore, not well developed. In general, there are too few experts to be included in the roster of experts. More importantly, the Pacific statistical offices need to spare their staff for their own statistical work, as they do not have the resources to back up staff when providing assistance to other PICs. Once, an expert in BoP statistics of the Reserve Bank of Vanuatu conducted a few missions to the Solomon Islands and the expert “did his work quite well.” Information sharing skills are important and according to the present statistical RSA there are “only one to two people around in statistics in PICs having knowledge to pass on information to others.”

PFTAC is trying to raise local expertise as well, through promoting attachments. There exists a program with Statistics New Zealand which hosts a training workshop and funds two to four statisticians of the Pacific region. One statistician of a small PIC followed a one week attachment at PFTAC. The attachments appear to be well received by the countries. Nonetheless, there are doubts whether it is effective and whether people learn and can subsequently transfer knowledge to their own constituency. According to the Statistics Bureau in Fiji, the idea of attachments is good, but, basically, staff cannot be missed for more than one week, also in the context of the advance release calendar for statistics.

The above-mentioned different factors continue to affect the longer-term sustainability of TA benefits related to statistical projects. **Overall, the STA projects are assessed as having a modest to good impact on sustainability.**

5.5 Sustainability of INS and LEG projects

Sustainability of training courses is difficult to measure. Tracer studies are hardly conducted, except for a triennial survey which is conducted among participants of a number of courses organized or managed by the IMF Institute. The Institute carries out a triennial survey on the effectiveness of its training which is addressed to all sponsors of participants who have attended INS training. The last survey, completed in early 2009, yielded a very positive response. A copy of this survey was sent to the Japanese authorities. While tracer studies have not yet been conducted⁵³, the Institute has introduced a new program of follow-up surveys for a sample of courses every year, a year to 18 months following course completion, with eight such surveys undertaken in 2010. These follow up surveys are sent to participants and managers.

For instance, two surveys were conducted to assess the effectiveness of two courses delivered at the IMF Singapore Regional Training Institute (STI) in 2009: the course on Macroeconomic Diagnostics (MDS), held during May 11–22, and the course on Macroeconomic Forecasting (MF), held during June 8–19. The Surveys were conducted more than a year after course delivery. Survey questions included: (i) whether the training had improved various aspects of job performance; (ii) whether it had resulted in the participant receiving increased responsibilities and/or more opportunities for career advancement; and (iii) whether the participant’s learning had been shared with others.

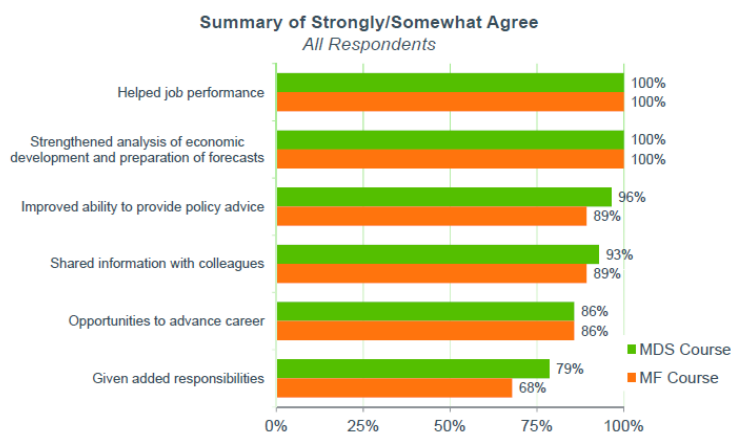
⁵³ The Institute is currently conducting a pilot tracer study in connection with training delivered at its training center in India.

The survey questions were addressed to both participants and their managers in their organizations who had sponsored their participation. In general, the survey points to a *continued* very high evaluation of INS training (see Box below). One respondent, manager, indicated that “the IMF Course has made a contribution as one of the driving factors in increasing *human resource capacity* in our office.”

Box 5.3: Follow-up survey among training course participants and their managers

Summary results of the surveys:

- All respondents of the two courses agreed that the course has helped participants do their jobs better (100%) and strengthened their analysis of economic developments and preparation of forecasts (100%);
- Almost all respondents indicated that the course has increased the participants’ ability to provide policy advice (MDS – 96%; MF – 89%);
- Almost all respondents indicated that participants have shared what they learned in the courses with their colleagues (MDS – 93%; MF – 89%);
- Almost all respondents also responded that the courses will give the participants opportunities to advance in their careers compared to those who did not take the training (MDS – 86%; MF – 86%);
- The majority of respondents agreed that participants have been given added job responsibilities as a result of the training (MDS – 79%; MF – 68%).



Source: Harris Interactive, IMF-STI Course Surveys International Monetary Fund, March 8, 2011

Despite these follow-up surveys, sustainability remains hard to measure in the case of the INS projects without proper tracer studies.

As mentioned, sustainability of the LEG project on tax-related drafting depends on follow-up support as development and subsequent enactment of new tax legislation is a long-term project. According to the usual legislative timetable, results in the form of enacted legislation are not expected for several years. The project funded by JSA contributed to this continuing process and LEG foresees a follow-up in many of the countries assisted, ensuring progress in achieving sustainable results in the longer term.⁵⁴

⁵⁴ According to the Project Assessment: “Tax legislation is a necessary element in the strengthening of the tax systems of countries in the region. This project has successfully contributed to the process. Further work in several of these countries is expected to continue in a follow-up project in the current fiscal year.” And: “LEG has followed up on the TA as needed, to assist the authorities with interpreting and implementing the new laws. This follow-up contact helps assure the continued relevance of the TA and helps to strengthen local capacity.” And:

5.6 Overall assessment of Sustainability

Table 5.4 provides the scores for the TA projects of the different departments using the four-grade scoring scheme: Excellent, Good, Modest, Weak.

Table 5.4: Sustainability of JSA-funded projects

	Weight*	FAD	MCM	STA	INS	LEG	Overall
<i>Amount involved (\$)</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,238,182
Did the JSA-funded TA lead to tangible and lasting results?	60%	Modest-Good	Modest-Good	Modest-Good	-**	Good	Modest-Good
Did the JSA-funded TA project succeed in identifying, using, and training local expertise?	40%	Modest-good	Modest-Good	Modest-Good	-**	-**	Modest-Good
Total	100%	Modest-Good	Modest-Good	Modest-Good	-**	Good	Modest-Good

* The first evaluation question has been given a slight higher weight in this evaluation as it represents the key question in determining sustainability. The second evaluation question is also important, as use of local expertise may contribute to achieving a sustainable situation.

** Cannot be assessed due to the absence of proper tracer studies or other relevant information

Overall in terms of sustainability, the JSA projects covered by this evaluation are rated by the evaluation team as ‘Modest to Good’. There are hardly differences in rating across functional departments.

“In the case of legislation which has not yet been enacted, further advice may be needed to facilitate the process of enactment. LEG is also in contact with the authorities to ascertain the need for training, preparation of implementation manuals, and other advice to assist implementation of the laws enacted.”

6 Efficiency

6.1 Evaluation questions

The evaluation questions addressing the efficiency criterion are:

- Were the projects cost-effective?
- Was the management and backstopping of TA projects' activities by IMF headquarters staff of sufficient quality and timeliness?
- Were recipient authorities sufficiently involved in achieving project outcomes and objectives?

6.2 Cost-effectiveness of the JSA projects

Cost-effectiveness has different dimensions. As mentioned repeatedly, since information on actual costs and on the volume of expected and actual TA input is not recorded (e.g., person weeks or months)⁵⁵, the evaluation team was confined to using a restricted definition of efficiency. In this evaluation cost-effectiveness is assessed by comparing the fees paid by the IMF compared to other donor organizations, the use of rosters of experts, and the flexibility and access to JSA funds.

Competitive fee rates

In terms of costs, remuneration of IMF TA advisors and experts is competitive compared to fee rates of the European Commission. The table below presents the fee rates for projects of the EC under € 200,000 which are contracted out through multi-year framework contracts, and in this case the contract Lot 11 focusing on assistance in the area of macroeconomics, statistics, and public finance management.

Table 6.1: Daily fee rates in TA projects of the EC

In euro	Fee Senior *	Fee Junior**
Range	850-1120	560-750
Rounded average	1020	655

* Senior: At least 10 years experience in the sector(s) directly or indirectly related to the lot.

** At least 3 years experience in the sector(s) directly or indirectly related to the lot.

Source: European Commission, see http://ec.europa.eu/europeaid/work/framework-contract/beneficiaries-2009/index_en.htm

These rates are significantly higher than the equivalent monthly amounts for long-term and short-term assignments as indicated in the Operational Guidelines for the JSA. These costs include benefits, including an accommodation allowance and expatriation travel for the expert. One has to note that the EC rates include the costs of project management and backstopping incurred by the winning contracting company as well as their profit margin (both called the management fee). Assuming that the management fee

⁵⁵ The amount of disbursement is recorded in TAIMS. There are differences between disbursements – which are based in standard costs – and actual costs. The accounting system allows to extract actual cost information, but that would require a project-by-project review of the costs involved. Some costs would need to be allocated to certain projects. Time constraints did not allow conducting such a detailed analysis.

constitutes 25 to 30 percent of the fee rate and assuming almost equal allowance for accommodation⁵⁶, the net remuneration of EC experts, would still be somewhat higher than the remuneration of IMF advisors and experts. One difference may be that IMF experts are allowed to travel business class, while in the EC case economy class is the general rule. Of course, the euro-US\$ exchange rate influences to some extent the differential between IMF and EC rates and in case of a strong euro, EU funded experts are in theory even better paid.

The 2010 JSA evaluation indicated that the monthly remuneration in Japanese bilateral cooperation projects are “well-over” the IMF one. While no attempt has been made to update this analysis, it seems safe to conclude that in terms of costs IMF TA has a cost advantage compared to the EC and Japanese bilateral TA projects.

The evaluation team could not assess whether cost differentials are influencing the recruitment of high quality experts. Nonetheless, it is important to note that the cost advantage may not be sustainable in the medium term, especially if the US dollar remains weak. Exchange rate differentials may become a factor in recruitment of high quality experts, impacting the current cost advantage and possibly TA effectiveness.

Roster of experts

The cost effectiveness of IMF/JSA TA is also very reasonable in terms of expert recruitment as mentioned as well in the 2010 JSA evaluation report. It is to be noted, that experts are recruited directly by the IMF staff and there is no need to spend time and resources in job offering exercises or paying intermediary agencies to find, recruit, and supervise experts, with often uneven quality, versus direct backstopping by the TA departments.

It is noted that there are hardly any Japanese experts in the expert rosters. Reasons provided are the difficulty for Japanese experts to be released from their work (e.g., Central Bank), the unfamiliarity with procedures in other countries, and the mastering of the English language. A recruitment mission to Japan was planned by the IMF last February, but the mission was ultimately cancelled due to lack of candidates.

Flexibility and access to JSA funds

Interviews confirmed that JSA has been a good funding source in terms of flexibility, ease of access to the JSA funds having hardly special requirements to the use of the resources and in terms of procedures, and thereby authenticating the same conclusion in the 2010 evaluation report. In the words of one interviewee, JSA is seen as “more pragmatic.” Nonetheless, over time flexibility has changed significantly. It used to be extremely flexible compared to other donors, and the resources could be drawn on very quickly with almost no paperwork. However, there has been a consistent trend towards more requirements for project documentation (project proposals and assessments), and the JSA financing requirements are now similar to other external donor financing of IMF TA – and less flexible than internal IMF financing, for which it appears the formal logframe approach was not required during the evaluation period.

⁵⁶ The EC determines the allowable Daily Subsistence Allowance. These do not differ much from the UN DSA or the USGov DSA rates.

6.3 Efficiency of FAD projects

Besides the three elements of cost-effectiveness, one efficiency issue is whether there were gaps in filling expert assignments, and whether the number of expert assignments conformed to what was expected in the project proposal. Few project proposals contain details of the expected dates of expert assignments, and/or the assessments do not contain the dates of the actual assignments. There were one or two instances recorded where there were delays in getting experts into the field, e.g., a six-months delay with respect to the initial appointment of the TSA resident advisor in Nepal; a three-months gap between resident revenue administration advisors at METAC. Discussions with project managers indicated that it is not always possible to secure the services of roster experts at the time needed. Many of them are currently employed by governments and need to seek time off work. Self-employed experts may have other commitments at the precise time required. In other cases, the comment was made that it is difficult to find consultants with relevant implementation experience, e.g., in budget implementation rather than budget preparation.

In terms of the number of short term/peripatetic expert visits, in some cases the scope of the project was narrowed during implementation. This typically involved the cancellation of a peripatetic expert visit, e.g., Liberia PFM, Cameroon Customs administration, and Georgia PFM. Sometimes there was a delay in an expert visit at the request of the authorities, e.g., Mali tax reform. In other instances the scope of the project was widened during implementation, e.g., WAEMU PFM Directives, Cambodia Customs reform (KHM 2009-01), Uganda tax administration, and Timor Leste PFM. In at least one case (Liberia 2007_02) the last visit of the peripatetic expert was delayed due to FAD's concern about the direction Customs reform appeared to be taking. Some of these examples suggest the active involvement of the authorities during project implementation, as well as responsiveness by FAD to a change in circumstances or an urgent request from the authorities.

In the one case in which a peripatetic expert and a resident advisor both worked on the same project (the TSA in Nepal), the authorities commented that they did not see a need for the peripatetic expert given the presence of the resident advisor.

As noted, an important factor contributing to the efficiency of IMF TA is the use of a roster of individual experts rather than having to advertise each time and pay consulting firms a multiplier, with often uneven quality of supervision compared to direct backstopping by FAD. Box 6.1 contains some details of FAD's expert roster.

In terms of project management and backstopping, FAD had a system in place of primary and secondary backstopper for each JSA project/expert, to provide coverage in case the main backstopper was not available. It appeared that primary and secondary backstoppers were generally in place. Indications from project managers and experts are that the quantity of backstopping varied appropriately according to the range of tasks and functions the advisor was required to cover; whether there were many or only a few reform initiatives under way; and whether the advisor had to deal with many unplanned initiatives from the authorities.

The country visits did not reveal any substantive issues or concerns with the quality of backstopping. The authorities were not involved in the backstopping function at all and had no views on it.

Box 6.1: FAD's Expert Roster

All experts who are considered for inclusion in the roster are interviewed (by phone, video conference, or Skype) by FAD staff. New experts are added to the roster by recommendation of relevant division chiefs according to the expert's area of expertise. Experts with expertise other than the topical area covered by the recruiting division need to be certified by the responsible division before being added to the roster.

For experts proposed for inclusion in the roster by one of the RTACs, the backstopping division reviews the CV and if in doubt conducts an interview. The decision to include the expert in the roster rests with the division chief. These experts are added to the roster on a "provisional" basis and can only participate in RTAC assignments. After a year, the backstopping division and the RTAC decide if the expert should be extended as provisional for one more year or if he/she should be changed to "active" status, in which case they can participate in other non-RTAC specific missions/assignments. If provisional experts are not extended or confirmed as active, they are marked as "inactive."

In FAD, mission chiefs and/or backstoppers are required to complete an evaluation of experts at the end of each assignment within two weeks of the end of the assignment (except where an expert undertakes repeated assignments within the same year, in which case only one evaluation per year is required). This system has been in operation since 2002 and allows senior staff in the department to search for completed evaluations and obtain information about an expert's performance. Poorly performing experts are removed from the roster. A record of currently active experts is available both from the Travel and Information Management System (TIMS) as well as from TAIMS. Searches can be done by staff based on different criteria (e.g., nationality, expertise, language skills, etc.).

In order to keep the roster updated, FAD performs a quarterly "clean up" process. During this process, experts who have not been on an assignment during the last three years are moved to "inactive" status, while experts that have not been used during the last six years are removed from the roster.

A relevant point to note on efficiency is that FAD, like the other functional departments, "wraps around" a lot of resources that increase the productivity of the JSA-financed TA. For instance, as noted previously, in approximately half these projects FAD conducted a diagnostic mission prior to a JSA-financed advisor/short term expert being placed in the country, and at times conducted a follow-up mission to check progress and revise action plans, and/or financed the cost of an inspection mission to check on the advisors' progress, or to take stock after the end of a project and determine whether further TA was arranged. FAD and the area departments also put resources into identifying the highest priority TA, and in some cases linking the TA to program conditionality. Some of this is a joint product with the IMF's other activities (surveillance and financing). Efficiency gains are created as the cost of the activity is being spread over more than one output (the highest priority TA, surveillance and sometimes also financing).

Some of these examples suggest the active involvement of the authorities during project implementation, as well as responsiveness by FAD to a change in circumstances or an urgent request from the authorities.

This wider TA resource input is not charged to external donors, unless it was part of a JSA-funded project. This means that, from the perspective of an external donor, such as Japan, financing just the costs of short-term or resident advisors and their installation, backstopping, and inspection, it appears likely to be an efficient means of delivering TA, compared to other feasible alternatives.

Finally, there is a need to take compliance costs into account for a full assessment of the efficiency (and cost-effectiveness) of FAD's TA. There is no evidence available on compliance costs, but one or two relevant comments were made by some of the authorities during the country visits:

- FAD TA experts at times covered the same ground as previous missions and repeated the same questions. The authorities suggested the need for experts to read previous TA reports, including those from other donors, prior to starting their assignment, so as to reduce the number of meetings in which country officials are asked the same questions as previous missions.⁵⁷ ().
- The level of compliance costs (and also the impact of the TA itself) is influenced by the timing of the TA input in relation to the pattern of local workloads. For example, the budget cycle drives the work loads of officials in PFM as well as creating short annual windows of opportunity for reforms to be introduced. Careful planning of TA inputs is required in relation to the budget cycle to maximize the availability of key officials and reduce the burden imposed on them.

Overall, the efficiency of FAD projects is assessed as good.

6.4 Efficiency of MCM projects

The efficiency of the JSA-funded TA is documented in the 2010 Independent External Evaluation⁵⁸ and the main conclusions are still valid for the 52 MCM projects, which are currently under consideration.

The efficiency of MCM's TA in general stems from several factors: expert selection, high specialization of experts, backstopping by HQ and of involvement of the authorities in achieving project objectives and outcomes

Like as in FAD, MCM maintains a high-quality roster of experts selected largely from reputable Central Banks and financial supervisors with several years of international experience. While most of these experts are retired from their respective agencies, several experts are also still employed in their national agencies and are seconded to MCM for short-term and long-term assignments and FSAP missions as well. MCM experts come largely from well sophisticated and developed financial sectors and bring to the IMF/JSA TA great knowledge of best practices and international standards. MCM accounted in March 2011 for more than 300 experts of which some 171 experts on active status. Like as in FAD, the roster is periodically reviewed by adding/removing experts by an internal committee that evaluates the experts' quality performance and experience.

⁵⁷ Of course, any restrictions imposed by the authorities on the distribution of TA reports between donors will impede this.

⁵⁸ See Chapter 3.2 of the 2010 Report for the complete text of Efficiency and Cost Considerations.

The MCM experts in the JSA-funded TA assignments, short-or long-term, benefit from a constant backstopping from Fund staff at HQs. The great advantage of this system is that the Fund staff are also experts in the area and benefit from international experience gained by working on other countries from the same region or in the world. This compares with other agencies that often delegate administration specialists to backstop their experts. Notwithstanding the large benefits of MCM backstopping, it is important to note that according to the results of the surveys, experts and authorities were not fully satisfied with the amount of time spent and the speed of response by staff at HQs on backstopping. In some cases, the coordination and communication between the staff at HQs and the resident advisors could have been better in preparing for visits/ missions by other experts. MCM officials explained that this was largely due to heavy workload and a downsizing that took place in MCM and the IMF at large in recent years. It is important to note that this partial shortcoming has been recently addressed by MCM.

Another aspect of efficiency is the extent of involvement of the authorities in achieving project objectives and outcomes. As indicated above in the section on effectiveness, there is no uniformity of performance of the authorities in this area. According to other results, the involvement of the authorities varies from country to country and also depends on the area of assistance. Some projects witnessed the active involvement of the authorities during project implementation.

Overall, the efficiency of MCM projects is assessed as good.

6.5 Efficiency of STA projects

Similar to FAD and MCM, STA uses its roster of experts in the selection of high quality expertise. The number of experts varies across the different statistical areas. While expertise in real sector statistics is sufficiently available, in the area of monetary and financial statistics the number of experts is much lower (8 to 10). The reason is that expertise has to be found among the limited number of experts having previous or present central bank experience. In addition, it takes time to train the expert to become a highly effective TA provider. In the area of real sector statistics the experts come from various backgrounds, including a few working for statistical institutes.

STA has six Japanese experts in its roster although internal procedures within their agencies (e.g., Central Bank) and their availability have thus far precluded them from taking on STA missions. Additional reasons provided are the difficulty for Japanese experts to be released from their work, the unfamiliarity with procedures in other countries, and because of the language issue. A recruitment mission to Japan was planned in the beginning of 2011, but eventually postponed.

In expanding the roster the Statistics Department views that more regional/local experts are to be included. Arabic-speaking experts are considered valuable in the Middle East. There are not so many Russian speaking experts in the roster, which is not an obstacle as the 'demand' is lower.

STA sees a role of RTACs in training people in the region. In addition, some project managers perceive European experts as being more cost-effective due to the possibility to economize on travel cost, without affecting quality.

For the STA projects covered under this evaluation, project managers spend about 20 to 25 percent of their time in managing and backstopping, though there were exceptions (some staff are spending more time as a result of managing more projects).⁵⁹ Staff experience a change of their role of being an expert into being an administrator. In some cases the project managers are also involved in substance and are involved in the project also as an expert (e.g., participating in three working group senior meetings when discussing the harmonization of monetary and financial statistics in the Central American region⁶⁰). Interviewed staff want to be involved in the technical work. Backstopping is valued positively. STA staff consider that they add value to the documents and outputs produced by the expert.

There are no special project management guidelines (“left to the individual”). Project managers are supposed to learn quickly. In STA a system exists where for each country economist two back-ups are appointed: the primary back-up knows much about the project and the emergency – secondary back-up knows less. This ensures continuity in project management if, for one or other reason, the country economist is not available.

In terms of organizational efficiency, interviewees recognize the progress made over the years. Project management has become more systematic and better documented.

Project managers realize that they should be in the field in the case of an initiating mission. One interviewee of STA commented that “FAD is better in this.”

Almost all project managers interviewed commented on the application of the rule that a staff member can only travel 50 days, in practical terms meaning a maximum of three missions. The rule is strictly adhered to in STA. Project managers feel that this creates problems, affecting their travel on TA missions. In case of backstopping of projects (such as going for an initiating mission), less time is available for TA work by the staff.

The extent of *involvement of the authorities* in achieving project objectives and outcomes is generally viewed as positive by both project managers and beneficiaries in the countries visited. The performance of the authorities differs: in the Middle East resident advisors considered the involvement extensive. This was also the case in the Pacific, though in a few cases counterparts were not always (fully) available when TA missions took place.

Overall, the efficiency of STA projects is assessed as good.

6.6 Efficiency of INS and LEG projects

Due to the nature of the INS projects, being training related projects only, backstopping of experts is a less substantive issue than for the functional departments. External trainers are generally well supported.

⁵⁹ Due to relatively less staff in the Real Sector Division more time is spent on project management. Some work pressure in STA has been relieved as contractual positions and one additional staff position were created.

⁶⁰ The project manager of this JSA-funded project considered the project very cost effective. The regional organization was set up in two years, while in the case of the ECB it costed seven years. Only three working meetings were necessary instead of many in the European case.

The small sample size of LEG projects does not allow generalizations of the efficiency of project management and backstopping.

6.7 Overall assessment of Efficiency

Table 6.2 provides the scores for the TA projects of the different departments using the four-grade scoring scheme: Excellent, Good, Modest, and Weak.

Table 6.2: Efficiency of JSA-funded projects

	Weight	FAD	MCM	STA	INS	LEG	Overall	
<i>Amount involved (\$)</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,238,182	
Were the projects cost-effective?	33%	Excellent*						Excellent
Was the management and backstopping of TA projects' activities by IMF headquarters staff of sufficient quality and timeliness?	33%	Good	Good	Good	Not applicable	-**	Good	
Were recipient authorities sufficiently involved in achieving project outcomes and objectives?	33%	Good	Good	Good	Not applicable	-**	Good	
Total	100%	Good	Good	Good	-	-	Good	

* Based on the very limited definition of cost-effectiveness due to lack of actual cost data.

** Could not be assessed well due to the small number of projects implemented (3)

Overall, in terms of efficiency the JSA projects covered by this evaluation are rated by the evaluation team as 'Good'. There are no differences in rating across functional departments. As will be discussed in Chapter 10 MCM, FAD, and STA are making ongoing efforts to ensure that their TA continues to be efficient and effective.

7 Successful versus less successful JSA projects in the countries visited

7.1 Field visits

The evaluation team visited five countries covering three regions (Asia, Pacific, and the Middle East) to understand the factors determining the successfulness of the JSA projects.

Two country visits were conducted to deepen the evaluation of FAD projects financed by the JSA. The 57 projects were spread over 28 countries, so that in many countries there was only one project. Because of the desirability of visiting countries where there were a number of projects – to increase the chances of observing factors contributing to successful and unsuccessful projects – attention was focused on Nepal (5 projects) and Cambodia (4 projects), which had the most projects of any countries. Of those two countries, the self-assessment of the Cambodian projects suggested the projects were relatively unsuccessful (three were rated a “2” on achievement of outcomes, and the fourth was rated a “3”). In Nepal, one project was rated a “4,” one a “3,” and three were rated as “2” (see Annex A.5 for details of these individual projects). These nine projects therefore provided a good sample of relatively successful and less successful projects. The relevant project managers in FAD also supported the selection of Nepal for a country visit on the basis that the success of the TSA project there was in marked contrast to the results of donor TA generally in Nepal (which is a difficult environment), and on the basis that the authorities would be very accessible.

With regard to MCM, also two country visits were conducted. The 52 MCM projects were spread over 35 recipients, so that also here in many countries there was only one project. Because of the same desirability of visiting countries where there were a number of projects, attention was focused on Cambodia (5 projects) and Philippines (4 projects), which had the most projects of any countries. Also, the cost of TA for these two countries alone amounted to 16 percent of the total cost of the JSA-funded TA in MCM. Of those two countries, the self-assessment of the Cambodian projects indicated that the outcome was very uneven with some components of the same project rated “2” and others “3-4.” In addition, some ratings for some components of the projects required some clarification and discussion with the receiving authorities and the experts as well. On the contrary, in the case of the Philippines, the TA was fully effective and well coordinated by the authorities. The ratings for the Philippines were all on the high side. Taking into consideration of the above factors, these nine projects provided a good sample of relatively successful and less successful projects.

In addition, with respect to FAD and MCM, the geographic proximity between Cambodia on the one hand and Nepal and the Philippines on the other hand reduced considerably travel time and cost. Visiting Cambodia by both evaluators, focusing on FAD and MCM projects, gave also an opportunity to assess whether there was a significant difference between outcomes and implementation of TA delivered by FAD and MCM in the same country. Apparently, no major differences were noted in terms of outcomes and TA delivery.

Also two country visits were conducted to Lebanon and Fiji. It was also considered to examine projects in other geographical areas with different conditions and therefore potentially other factors contributing to successful and unsuccessful projects, such as the Pacific and Middle East region. Fiji was selected as this provided the opportunity to examine in close detail a range of projects (STA, FAD, MCM) implemented in small island economies. Two STA projects had mixed results, depending on the implementation record of the supported Pacific Island countries. Lebanon was selected as this provided the opportunity to examine FAD and STA projects in one country. In addition, the multi-country STA project could provide interesting insights as according to the self-assessment the project was successfully implemented in Syria and less successfully in Lebanon. Due to cost reasons it was decided to focus on Lebanon to understand political-economy factors affecting the fate of the project in that country.

The following sections touch in detail upon FAD projects in Cambodia and Nepal, MCM projects in Cambodia and the Philippines, and STA projects in the Pacific and the Middle East (Lebanon). In few of these countries the evaluators examined also TA projects in other functional areas (e.g., a revenue administration project in Lebanon). Interviewee feedback on these JSA projects was reflected in the preceding chapters. In terms of identifying the reasons why some projects were successful and other were less successful, the country visits provided an important additional source of “mini case study” evidence to supplement the project self-assessments, the interviews with IMF staff, and the surveys.

7.2 FAD projects

Cambodia and Nepal

Discussions were held with key government counterparts at various levels, with some other TA providers (including JICA), and with the Japanese embassy in Phnom Penh. A full list of meetings is contained in the Annex A.3.

In Nepal, the TSA project, which had been supported by a resident expert (whose assignment has been extended until December 2011), is considered to be a relatively effective project to date – despite suffering delays in implementation – given the very difficult environment inhibiting donor projects generally in Nepal (as documented in the Nepal Portfolio Performance Review 2010). A key factor cited in the project proposals and assessments, and in the discussions during the country visit, was the influence of a “reform champion” in the Finance Secretary. Specifically he had responsibility both for PFM and external donor relations; was an experienced technocrat who understood the concept and detail of a TSA; was a committed reformer widely perceived to be of high integrity; had mobilized ministerial support for the project at key points, such as on the implementation of the TSA in the first trial district, which helped head-off potential opposition from line ministries to the closure of their separate accounts with commercial banks; helped to ensure that sufficient counterpart funds for the project (e.g., for computers) were in the FCGO’s budget,⁶¹ helped to put in place practices that mitigated

⁶¹ The evaluation of AFRITACs found that insufficient funds were a reason that TA failed to be sustained.

against the negative impact of the civil service staff rotation policy⁶²; and provided confidence to donors, such as the World Bank, to initiate computerization of the TSA.

These positive factors appear to have offset negative factors, such as a lack of enthusiasm for the TSA reforms amongst the management of the implementing agency (the FCGO, part of MOF), and the high staff rotation in the FCGO, which partly reflects the perceived low status of the FCGO and the desire of staff and management to transfer to higher status ministries.

Unfortunately, the finance secretary resigned two days before the country visit, reportedly due to dissatisfaction with undue ministerial interference in operational matters (including tax audit). This illustrates the fragility of the situation in some of these countries – and the importance of taking advantage of the windows of opportunity when such champions are in place. However, the TSA project has built up considerable momentum, and it is not possible to say at this stage what impact the resignation of the finance secretary may have.

There was a clear view in these two countries that the FAD advisors almost invariably provided high quality advice, at the top end of the range compared to other TA providers.

The comment was also made by one official with responsibility for coordination of the PFM reform program in his country, that the high level of competence of IMF advisors carried the risk that, where counterpart institutions lacked capacity and/or technical competence, the advisor's recommendations may go unchallenged (or insufficiently challenged) and may not fit local circumstances well.

The authorities stressed the importance of continuity of advisors and short-term experts. In some cases in these countries, some of the FAD advisors have had an extended period of engagement with counterpart agencies, and this was highly valued. For example, one FAD advisor to the Cambodia Customs Department had been a resident advisor for two years early in the previous decade, and had subsequently made numerous visits on a peripatetic basis, more recently financed by the JSA during the period of this evaluation. His counterparts assessed him as having built up a very good understanding of the country context, and as providing high quality advice.

Feedback was also obtained to the effect that the best peripatetic advisors provide advice and input on request by email between visits. This was mentioned by the authorities both in Cambodia (PFM and revenue administration) and Nepal. Given that this is probably not explicitly remunerated by FAD, the scope for building this into project design is an issue that might bear further investigation.

In general, there was a clear preference expressed for long-term resident advisors compared to short-term and peripatetic advisors. Resident advisors are available all the time to make continuous and sustained inputs to a process or area over a period of time; can develop in-depth understanding and relationships, and make deeper contributions. They are also able to contribute outside their immediate TOR. Short-term and peripatetic advisors, in contrast, are only present for short bursts of time, which may or may not

⁶² For example, staggering the rotations to reduce their impact and rotating LTO staff trained in tax auditing to other parts of the LTO, or to audit positions in other parts of the Tax Department.

coincide with the requirements in terms of timing (e.g., stage of the budget cycle) or key decision or coordination points (e.g., with respect to donor coordination).

Given that the authorities meet none of the direct financial costs of FAD advisors financed by the JSA, it is not surprising that they prefer more TA to less. The problem is that they have difficulty signaling the strength of their preference for resident advisors. It should be noted, however, that long-term advisors also entail some risk of dependence on external TA and can find themselves pressed into areas outside their TOR.

Other factors influencing the effectiveness of advisors that were mentioned by country authorities were: knowledge of reform experiences in the region in their specific field and actual prior hands-on experience in implementing the specific reforms. In one case, the ability of a resident advisor to the Nepal Treasury to work in the national language was noted as increasing his effectiveness.

In Cambodia the lack of cooperation and information sharing across departments within the Ministry of Economy and Finance (MEF) compromised the effectiveness of TA to strengthen the Cash Management Unit (CMU), established in 2007. Other departments in the MEF did not provide the CMU with expenditure data to feed into its cash projections, despite efforts to get them to do so. In addition, the promotion of the Head of the CMU to another post in the MEF, whilst continuing to lead the CMU, impacted negatively on the morale of the remaining staff. Training of CMU staff by the peripatetic expert took place during three separate visits, and most of those staff were still in the CMU as of March 2011.

A clear message from the country visits was the important contribution that an IMF Resident Representative can make to TA. In both Cambodia and Nepal, the authorities and other donors emphasized the valuable contribution the IMF Resident Representatives had played in TA during the time covered by this evaluation, when there was an IMF Resident Representative in Cambodia and in Nepal. In Cambodia the Resident Representative had chaired the donor coordination committee.

In both countries, the authorities and other donors have noticed a large reduction in the input provided by the IMF Resident Representative to TA once the representative was no longer resident (but covered the country from a regional base in a nearby country). In each case, a small and largely administrative office has been retained locally, but this, together with occasional visits by the Representative from a neighboring country, is not viewed as a substitute for a IMF Resident Representative.

There are only two observations here. It may be that these two particular Resident Representatives had, for whatever reasons, taken a close interest in and displayed a sound understanding of (FAD) TA. Discussions with project managers in FAD suggest that the level of input to TA from Resident Representatives varies considerably across countries.

Finally, the JICA representative in Cambodia commented that the peripatetic FAD advisor to the Customs Department, and the JICA resident expert in Customs were in frequent contact, had a good relationship, and coordinated their respective TA inputs. He also noted that Japanese exporters supported work on speeding up customs clearance.

The JICA representatives in Cambodia indicated that they saw the drafts of JSA project proposals for Cambodia, and had the opportunity to comment on them. They view the JSA TA as complementary to their own ODA. The JICA office does not, however, see the completed project assessments, and indicated it would be helpful if they did.

The Japanese embassy representative in Cambodia indicated that he had seen one or two JSA project proposals some time ago, but not lately. He had never been contacted by officials of the beneficiary agencies (although he had met the previous IMF Resident Representative), and considered the visibility of the JSA to be low. He would welcome receiving summary information on overall Japanese ODA to Cambodia, incorporating that provided by JICA and through the JSA, together with the embassy's own ODA activities. The JICA representative in Cambodia produced a table summarizing JICA ODA to Cambodia, and indicated his office could incorporate summary details of JSA projects in Cambodia if it had the information. In Nepal, JICA contributed a chapter on Japanese ODA to Nepal in the 2010 Portfolio Performance Review (Attachment 3), including JICA ODA and that provided by the embassy – but not the JSA.

It would seem desirable for composite reports to be prepared by the Japanese authorities to provide a complete picture of Japanese ODA to each country, incorporating at least JICA ODA and that financed by the JSA. This could be disseminated to the beneficiary authorities and to the donor community to draw on for promotional purposes. It would help to increase the visibility of the JSA.

7.3 MCM projects

Cambodia

As part of the evaluation, five JSA-financed MCM projects in Cambodia were considered by the IMF evaluation team. One project focused on strengthening the Internal Audit capacity of the central bank – NBC – and the remaining four projects covered the area of banking supervision. Two of the latter projects consisted of two long-term advisor positions and the remaining two short-term peripatetic experts. The technical assistance was provided during the period June 2007-October 2009.

With regard to *relevance*, the JSA-funded TA was targeted to very high priorities to safeguard the financial sector soundness and stability of the entire economy. In view of the rapid growth in the financial sector the main emphasis of the TA has been in the area of financial supervision. In a short number of years the financial sector has grown rapidly and currently accounts for more than 30 banks and a large number of licensed microfinance institutions and registered microfinance operators.

Cambodia has been receiving TA from the IMF since the early 90's to rebuild the financial sector after the end of the hostilities. For the period under review, the TA to the NBC was largely the continuation of the capacity building exercise started in the 90's and updated by additional requests and findings highlighted in the Regional Strategy Notes and Article IV consultations.⁶³ Therefore the TA was closely integrated with the IMF's important role of surveillance.

⁶³ As a result of the findings of the 2010 FSAP the NBC has continued to receive considerable technical assistance under the JSA in the area of banking supervision.

Concerning *effectiveness*, the main objective of the JSA-funded MCM projects has been capacity building, drafting of prudential regulations and internal audit procedures, transition to risk-based supervision and Basel II, assistance and training in off-site analysis and on-site inspections. As also already explained in section 4.3.2, the overall end-results of achieving the TA objectives were somewhat weakened by: (a) the delay of the authorities in implementing the recommendations of the experts; (b) the mismatch between the number of skilled staff in the NBC capable to perform supervision and the large number of institutions to be supervised; and (c) some issues related to the performance and time spent by the long-term experts who are often asked to perform ad-hoc tasks beyond their terms of reference.

The format of the TA delivered at the NBC was very effective insofar as the role of the long-term advisor was complemented by the visits of the short-term peripatetic expert. The role of the long-term advisor was to provide daily support to capacity building and advice. The role of the short-term advisor was to concentrate assistance on well-focused topics such as on-site inspections. There was no problem of overlapping.

The roles and tasks of the experts working in the area of banking supervision were well defined and coordinated by the authorities. The authorities coordinated technical assistance offered and received from other donors and ensured that the projects financed by the JSA were of high priority.

Overall, the technical assistance in Cambodia was effective in building some capacity by training the NBC staff. The assistance in on-site inspections was very helpful in identifying problem areas and urging actions by senior officials of the NBC. However, as also indicated in the “Evaluation of Technical Assistance on Bank Supervision by Long-Term Experts in Asia” report prepared by MCM in 2009, the level of implementation was not particularly high and effectiveness relatively low. Also, in the area of sustainability there has been a weak performance owing to a large turnover of NBC staff. Therefore, the question is: to what extent was the TA effective in strengthening the supervisory framework? Providing training and identifying weaknesses is certainly important and essential, but if no or little action is taken the question is whether the objective of “strengthening the supervisory framework” is fully achieved?

In terms of *sustainability*, the JSA-funded TA helped to achieve some tangible results, but not all the results as planned. The NBC has a very challenging task of supervising a large financial sector with limited resources. According to the authorities there is a disturbing rate of turnover. Some NBC staff, after receiving training and gaining experience, is attracted by better compensations and job offers by the growing financial sector. The main issues regarding effectiveness and sustainability are indicated in the box below.

Box 7.1: Issues concerning effectiveness and sustainability in Cambodia

- Salaries are higher than in the government, but well below those of the private financial sector. The growing financial sector attracts the better qualified officials. To be noted in this context is the “moratorium on new licensing of financial institutions” recommended by the 2010 FSAP in order to have a better balance between the size of the financial sector to be supervised and the supervision expertise and capabilities of the Central Bank.
- There is no Code of Ethics with a “moratorium period” that prevents private sector institutions from hiring

NBC staff, thereby having access to confidential information. In some countries, supervision officials cannot work in the private financial sector for a number of years to avoid “confidential leakages and conflict of interests.”

- There is no well defined “career stream,” which rewards strong performers and provides access to promotions and higher positions.
- There are no benchmarks for positions in the NBC compared to the private sector.
- NBC officials perform other duties such as lecturing to increase their salaries and therefore are exposed to publicity and potential recruitment.
- The penalty for the NBC officials who leave the Central Bank after returning from external training from financial institutions or universities from more advanced countries (like Australia, Japan, and New Zealand) is not a strong deterrent.
- Training abroad is taken as offered by donors but it does not seem that there are some specific criteria on the selection of the candidates and ex-post accountability of the training received.
- Training policies in-house by IMF experts and others have been only recently reviewed to ensure attendance and consistent follow up.

The projects in Cambodia were largely *cost effective*. The backstopping was also good but it could have been better in a few instances as also indicated in the 2009 MCM Evaluation report. As indicated above, some lack of authorities’ participation in achieving the final objectives occurred in the implementation of the experts’ recommendations in some sensitive areas.

Insofar, as they had an opportunity to review and comment on the TORs of the experts, the authorities had also a full ownership of the project, albeit some remarks were made on the short period of time that, at times, they had at their disposal to comment and review these TORs.

The Philippines

In the Philippines the Central Bank – BSP – benefitted from four JSA-financed projects during the period May 2007-July 2009, all in the area of banking supervision. As indicated in the sections above the BSP is a good example of a central bank that uses effectively technical assistance to strengthen the banking supervision area and plans ahead to ensure continuity and sustainability.

All projects were very *relevant* for the soundness of the financial sector of the Philippines and the role of the BSP. They were closely integrated with the role of IMF surveillance. Some of these projects originated from the outcome of the initial work undertaken in preparation of the 2000 FSAP exercise. Additional assistance was added subsequently to the FSAP update conducted in 2004.

In addition, in the Philippines the IMF Resident Representative plays an important role in coordination and keeping track of the several sources of TA to the Central Bank and Government agencies from different donors and agencies.

In terms of *effectiveness*, as in the case of Cambodia, the format of the TA delivery was well thought and effective. But in this case, most of the objectives were fully met. It is important to highlight that while the implementation was very effective in those areas under the direct responsibility and authority for implementation by the BSP, some delays have occurred when some actions required the approval of the government, such as the protection and immunity of the supervisors.

The long-term advisors were fully supported by the peripatetic visits of other experts that focused on specific topics. The role of the long-term advisor was largely in assisting the authorities in the capacity building exercise providing training, drafting regulations, and providing off-site and on-site assistance. The role of the short-term advisor was largely in assisting the BSP towards compliance with the BCP, reviewing and improving the Prompt Corrective Action (PCA) framework, and assisting the implementation of risk-focused supervision.

The TA was well planned and no overlapping resulted from the presence of the two experts (the resident advisor and the peripatetic expert). The BSP authorities mastered with great expertise TA provided by other donors to ensure no overlapping or potential conflicts of advice or training.

As indicated above, the authorities know how to make a full use of the assistance provided under the JSA program and *tangible and lasting results* were largely achieved.

The BSP authorities are well aware of the importance of implementing actions to strengthen the financial sector and to ensure continuity of supervision. At the planning stage, the BSP authorities select staff and officials to be trained and follow up after the experts complete their project. Continued training courses are provided by the BSP to staff at all levels.

While the sustainability seems to be well planned at the BSP, it is important to note that also at the BSP there is some turnover, and officials that leave the BSP are attracted by similar positions in other countries that offer better compensation packages. Salaries in the BSP are somewhat linked to those of the government.

Notwithstanding the excellent impact of the JSA-funded TA on the banking supervision capabilities of the BSP, it is important to note that also in this case there are three main areas where the TA effectiveness was somewhat affected due to delays by government approval: deposit secrecy (except for AML, which is in effect), legal protection for bank supervisors, and weak bank resolutions.

Also in the Philippines, the TA was very *cost effective* and most of the recommendations provided by the experts were fully implemented. Contrary to the case of Cambodia, the BSP authorities expressed full satisfaction with the recruitment process and the time for reviewing the TORs of the experts. There were no problems in communicating with IMF HQ and the backstopping was very satisfactory. Also, the selection of the areas for the TA was carefully evaluated to ensure that they fell into the high priority category for the BSP.

7.4 STA projects

Pacific region

As part of the evaluation two JSA-financed STA projects in the Pacific were considered by the evaluation team. The projects entailed the funding of short-term experts or long-term Resident Advisors: (i) a regional real sector statistics experts (STA_PFT_2007_12); and (ii) a multi-sector statistics advisor (STA_PFT_2008_14). The

technical assistance was provided during the period March 2007 to April 2009. The first project funded short-term experts who were managed and backstopped by the economic and financial statistical advisor based at PFTAC. The second multi-year project provided financing to support long-term regional statistics technical assistance through a Multisector Statistics Advisor (MSA) based at PFTAC in Fiji. The primary objective of the multi-sector project was to continue to strengthen the capacity of PFTAC member countries to produce various statistics (national accounts, prices, balance of payments and external debt, monetary and finance statistics, and government finance statistics) enabling evidence-based economic policy making.

The projects had mixed results, depending on the implementation record of the supported PICs. In terms of achieving objectives and outcomes, the first project scored 'Largely achieved' with respect to the first project objective ("Develop the import price indices following the Export and Import Price Index Manual by assisting Fiji, Samoa, Tonga, and Solomon Islands), but scored 'Not achieved' with regard to the second objective ("Provide training and technical assistance to improve the coverage and methodology for compiling national accounts in Papua New Guinea"). The main reason that this part of the project was not implemented was that the institutional foundations for national accounts work were not yet in place. A change of responsibility from the statistical office to the central bank was envisaged, but ultimately did not materialize. As an interim measure the Treasury was made responsible for the current estimates. It was decided not to continue with building institutional capacity due to "the transient and uncertain nature of the institution that had taken responsibility." This issue of unclear responsibility in implementation influenced also the performance of the TA in Lebanon which was halted as well for the same reason (see below). The performance of PICs supported in developing import price indices varied. In Fiji, Solomon Islands, Tonga, and Samoa, index structures and weighting patterns were developed during the TA missions. Data collection by means of mail was limited in a number of countries and alternative plans were therefore developed (e.g., a rationalized collection with pricing initialized by personal interview, reducing the scope of the first phase).

In terms of achieving objectives and outcomes, the second project had various objectives. The objective "Improve institutional organization by establishing a clear delineation of institutional responsibility for the collection and compilation of economic and financial statistics with resource allocations to match these responsibilities" scored 'Largely Achieved' as such delineations exist in all PFTAC member countries. Other project objectives, addressing the different statistical areas, scored all "Partially achieved." Some of the outcomes achieved are mentioned in the box below.⁶⁴

Box 7.2: Outcomes achieved by the Regional Multisector Statistics Advisor

- a) Incremental improvements in staffing for the Fiji, Nauru, Samoa, Tuvalu, and Tonga NSOs.
- b) Improvements in the coverage of GDP estimates and the compilation methods used by most countries.
- c) Expansion of the range of NA aggregates produced for Cook Islands, Fiji, Kiribati, Palau, Samoa, Solomon Islands, and Tonga.
- d) Rebase of constant price GDP estimates for Cook Islands, Fiji, Kiribati, Solomon Islands, Tuvalu, and

⁶⁴ Some of the outcomes achieved are mentioned in the final report of the expert, see Statistics Department, Pacific Financial Technical Assistance Centre, End of Assignment Report: February 2008 – May 2010, Prepared by Zia Abbasi, Regional Multisector Statistics Advisor, May 2010

- Vanuatu.
- e) Development of constant price GDP estimates for Nauru.
 - f) Rebase of the CPI to 2005 and the development of PPI for Fiji.
 - g) Development of IPI for Fiji and Samoa.
 - h) Improved quality and consistency of BOP estimates being produced for Fiji, FSM, Kiribati, Palau, PNG, Samoa, Solomon Islands, Tonga, and Tuvalu with BPM5 standards.
 - i) New BOP estimates, using the BPM6 classification, have been compiled for Fiji, FSM, Kiribati, Palau, PNG, Samoa, Solomon Islands, Tonga, and Vanuatu.
 - j) Improvements in the quality of GFS, and consistency of the datasets with international standards, for the Cook Islands and Samoa.
 - k) Improvements in the quality of MFS being produced, consistency of the datasets with international standards, and regular reporting to the IMF for Fiji, Papua New Guinea, Samoa, Solomon Islands, Tonga, and Vanuatu.

Interviewees of the Fiji Island Bureau of Statistics Office and the Reserve Bank of Fiji acknowledged the high quality of the statistical TA provided by the IMF and funded by the Japanese Government. In the words of one interviewee: *“In my view it is very valuable that PFTAC is here. What we are happy with is that the advisors who were here were very good. The selection of advisors was very good in terms of quality, direction they gave, and in terms of communication – two-way communication.”* This communication aspect was considered to be as important as the quality of the advice. In their words: *“We like brainstorming, discussing and explaining methods on compilation methods and they [IMF advisors] review also our compilations. And when they review it, they explain how it should be done this way” – “they come up with reasons, and this is important for us. They really know what they are doing.”* No recommendations are formulated without involving the staff. All in all, the TA provided has been considered as very relevant, efficient, and effective. The short-term experts and advisors are viewed to be very flexible and providing very timely assistance (according to one interviewee: “can phone or email him if we can meet and then he will come”). The resident statistics advisor is considered to be very approachable according to the Fiji Island Bureau of Statistics Office. Short-term expertise on prices supported the Bureau on CPI compilation, followed by advice on international trade prices. The advisor is now assisting on Producer Price Indices. The expert is considered to be good. Staff of the Statistics Office indicated that they are able to acquire the skills they need.

The main problem in the Pacific region is that the results were less successful than planned (and also less sustainable). It was caused by the limited *absorption capacity* of the statistical offices in the Pacific region. To a much lesser extent this also applies to the capacity of the central banks.

The underlying reasons for the low absorption capacity are indicated in the PFTAC evaluation and were restated by resident advisors and staff of the beneficiary organizations interviewed by the evaluation team, and include:

- Salary scales are lower for statistical staff compared to staff working in other areas;
- Statistical offices are confronted with high staff turnover (in Fiji – which has the best capacity in the region – staff turnover is already 25 percent; in other PICs staff works on a temporary basis);
- Lower status of the head of Statistical Offices (e.g., in Tonga the Head of Statistical Office has a lower status than head of a department);

- In Fiji the Government Statistician (GS), who has a long involvement, became less interested.

Staffing constraints are especially quite restrictive. People work till late; some others take work home. Getting the vacancies filled is important. There are many vacancies in the region and the process of filling these is very slow. Other ministries and departments get their positions filled in faster. In Fiji, despite the constraints, the statistics are still up to date. Educational qualifications vary among statistical agencies of the PICs and capacity, in certain areas, is mainly concentrated in one to two persons.

Capacity building and the build up of local expertise in the region are also supported through regional organizations on statistics, i.e. the Pacific Statistical Steering Committee (PSC), the regional organization responsible for technical support on statistics to PICs, and PINALE – Pacific Islands National Accounts Local Experts.

The JSA-funded projects cannot be assessed in isolation. Projects on statistics are connected and the achievements of one year spill over to the next year (in another project). The TA is to be seen as ongoing work and is in fact continuous. PFTAC is considered by the statistical offices in the region as very convenient and helpful, particularly for the PICs which are quite isolated and far located. In such a context, the appropriate TA modality is long-term assistance through resident advisor together with short-term expertise on specialized statistical areas. Peripatetic experts only work when absorption capacity exists. If this is not the case, long-term assistance is also aimed for “*fire fighting*” purposes, given the limited financial and human resources in the beneficiary countries. According to the resident advisor, in the last eight short-term expert missions they tried to use the same experts. This saves time on backstopping and ‘regular’ experts tend to know more on the vagaries of the region. For time and (travel) costs purposes experts come mainly from Australia and New Zealand. In addition, staff of the Fiji BoS also participated in courses of the Singapore Training Institute. According to the interviewed staff member who followed the course on quarterly GDP: “the course was a new subject for me. It was OK in theoretical sense.” Having acquired the knowledge, pilots have been conducted and just completed, and the statistics will be made public soon.

Another indication on the progress on statistics in the region is the extent of compilation of National Accounts (NA). Fiji is the only country where regional business surveys are conducted. The other PICs use merely administrative data of the central bank and the tax administration when compiling NA. According to the resident advisor and corroborated by the Fiji Island BoS they “just do not have the resources to design and conduct surveys.” The advisor and the statistical agencies are working together with tax and customs authorities and emphasize the importance of their data for statistical purposes.

In Fiji senior management of the BoS has either passed the retirement age or is close to retirement. In addition, many middle managers have retired already. “Losing them left a void.” Similar problems exist in the other Pacific countries. Vanuatu and Samoa improved a lot in the last two years and lot of IMF TA was put into this. The statistical offices in these countries had good leaders and good support from the government in terms of “getting things done and in making decisions.”

As mentioned in the PFTAC evaluation report, a few years ago a university statistics course was developed. At present the statistics program is being reviewed and the current resident statistics has been consulted to see how the course could be improved and updated. The result of the statistics program is that there is potentially sufficient supply of trained statisticians. The BoS in Fiji is the biggest consumer of graduates. Nonetheless, it is generally viewed that after two to three years the clever people leave or migrate and the process has to start over again.

The specifics of the Pacific region require sustained TA assistance over a prolonged period of time. This appears to be well understood by STA and PFTAC as well as the beneficiary organizations in the region.

Middle East - Lebanon

The context for statistical assistance in the Middle East region is to some extent different. Also in this region sustained assistance is needed. Two JSA projects, having the same project number (STA_MCD_2008_15), were implemented in Syria and Lebanon in the period July 2008 till July 2010. These projects continued the assistance provided in the area of national accounts. The one-year project was extended with an additional year. One resident advisor resided in Syria and undertook also peripatetic missions to Lebanon to assist the Central Administration of Statistics (CAS) in Lebanon. The aim was to provide assistance in compiling and disseminating annual estimates of GDP. The IMF assistance was considered to be highly relevant and needed as there are no other donors providing TA on real sector statistics to CAS in Lebanon.

According to the first project proposal covering the first year four missions to Lebanon were planned. In practice only one mission was implemented in November 2008 to follow up the implementation status of recommendations made by the previous national account missions. The scoring of the objective of the first project was merely '2' – partially achieved. The scoring of the two outcomes was '2' and '1'.⁶⁵ The justification for the low score was that *“not much progress was achieved in implementing the recommendations made by the previous national account missions.”* It was agreed that CAS would continue working on preparing the results of the surveys that was conducted during 2004, 2005, and 2006 based on the recommendation provided by the November mission. CAS would prepare the data to be ready for assessment of the advisor during his next mission. As part of the follow-up project, eventually one additional TA mission took place. Again, achievements were more limited than expected, mainly due to the lack of commitment by the authorities to implement work in developing source data and delays in implementing the advisor's previous recommendations. CAS managed to compile current price estimates of value added for the main activities for the years 2004–2007. The scoring was exactly the same as in the first project. The explanation provided in the Project Assessment was that *“CAS was not able to conduct the economic surveys required for compiling the GDP estimates,”* since the organization was not official *responsible* for compiling the GDP estimates. The IMF advisor provided detailed guidelines on how to derive the estimates when the responsibility would be in the hands of CAS.

⁶⁵ Verifiable indicators were “Annual GDP by activity compiled and disseminated” and “Volume measures of GDP compiled”. The latter scored '1' as no progress was achieved. There was still no program to collect price statistics which would enable the CAS to compile producers' price indices that could be used to improve the constant price estimates.

The interviews in Washington, D.C., and Lebanon revealed that follow-up TA missions were cancelled at the request of the head of CAS. The underlying problem was fragmentation of Lebanon's statistical system resulting in unclarity on "who is responsible for what." The Cabinet office agreed in principle to transfer the function of compilation of GDP to CAS, but ultimately that did not occur. The Statistics Department involved the respective Area Department. Article IV Consultations reports of 2009 and 2010 repeatedly indicated the data insufficiencies, including national accounts data. The 2010 report mentions, for instance: "*National accounts statistics are still being produced by a team in the Prime Minister's office with some bilateral support, using mostly administrative data sources and compilation methods that do not conform to best practices. The transfer of national accounts statistics compilation to the CAS and the launch of comprehensive economic surveys have been repeatedly delayed, but are now scheduled to take place in 2011.*"⁶⁶

According to interviewees and the Article IV reports the situation is hampering IMF surveillance as well as evidence-based policy making.

The Director General of CAS considers that the lack of progress could not be addressed to the IMF TA. Cooperation with the IMF advisor was said to be "excellent." The TA provided under the two projects as well as assistance through METAC is highly appreciated. The expert was "really very helpful – very cooperative." According to the head of CAS, the problems can only be solved by the country's own administration. So far, the conduct of new economic surveys has not been authorized by the Prime Minister's office. In 2010 it was not useful to continue with the IMF TA when approval for conducting economic surveys had not been received.⁶⁷

Capacity is not being perceived as a bottleneck as CAS is considered to have highly educated and experienced staff. Also, there are no budgetary issues ("we have the budget").⁶⁸ Since the impasse with the conduct of economic surveys has not yet been resolved,⁶⁹ staff may lose motivation. The availability of adequately educated field workers may become a problem if the situation continues.

According to the Director General, if the issue of responsibility would become clear, the staff would be able to produce new GDP estimates using the detailed guidelines prepared by the IMF TA. In addition, a new EU funded Twinning project "Improving Statistics in Lebanon" will be implemented by the Northern Island Statistics and Research Agency. CAS is the twinning partner. Component A.1 of the project focuses on national accounts. The objective of the components is "*to establish new estimates and to take over responsibility for producing the National Accounts.*" CAS is in the process of updating the Statistical Master Plan.

⁶⁶ See IMF, Lebanon: 2010 Article IV Consultation—Staff Report; Staff Statement: Public Information Notice on the Executive Board Discussion; and Statement by the Executive Director for Lebanon, IMF Country Report No. 10/306, October 2010

⁶⁷ Note that in the area of price statistics CAS made more progress with assistance of IMF TA and is publishing CPI on a monthly basis since May 2008.

⁶⁸ The situation, as sketched by CAS, is somewhat different than statistical offices in other countries in the region. See, for instance, METAC, report to the Steering Committee Meeting over FY2010, p. 10 "... *there seems to be a lack of commitment to allocate sufficient human and financial resources to the national statistical agencies, impeding further progress in the Statistics area.*"

⁶⁹ Status as of March 2011.

The Lebanese authorities were well aware that the assistance was being financed by the Government of Japan, through the JSA. In addition, the announcing letter and the terms of reference for the RSA indicated the JSA funding.

The Lebanese case study demonstrates that effectiveness of the JSA projects was low due to political-economy considerations in the country. Nonetheless, the IMF TA delivered may contribute in the near future to achieving sustainability, if the issue is resolved and the Twinning project follows up on the capacity building effort of the IMF TA in the area of real sector statistics.

8 Accountability

The set of accountability criteria comprises consistency, visibility, support to IMF TA versus other avenues for providing development assistance, and project management in terms of accountability to Japanese taxpayers. These criteria are assessed for the total set of projects of the IMF departments and are not applied for each department separately. The evaluation team did not find significant differences among departments' practices and encountered more similarities.

8.1 Consistency

8.1.1 Evaluation questions

The evaluation questions addressing the consistency criterion are:

- Have the JSA activities been consistent with Japan's ODA policies?
- Have the JSA activities overlapped negatively with other Japanese ODA initiatives, including bilateral ODA activities? If so, how can these overlaps be best removed/addressed?

8.1.2 Assessment of Consistency

Section 2.1 described the overall context of Japan's development co-operation policies. The most relevant findings concerning consistency of IMF /JSA TA activities and Japan's ODA policies are:

- a) Japan's ODA Charter of 2003 and Japan's Medium-Term Policy on Official Development Assistance set out the priorities and principles for Japanese development co-operation. The ODA Charter contains an explicit commitment to *capacity building* by stipulating: (i) support to self-help efforts of recipient countries; (ii) cooperation with human resource development and institution building in the legal and economic area; and (iii) promotion of cooperation with international organizations. These provisions are closely related to the focal IMF TA areas.
- b) With respect to ODA Medium-Term Policy of 2005, three key relevant medium-term policies are also related to the IMF TA: (i) macroeconomic stabilization through appropriate fiscal and monetary policy as a prevention measure for poverty; (ii) policy formulation and institution building necessary for sustainable growth; and (iii) assistance in human resources development to promote sustainable growth. One of the focal areas of policy formulation and institution building includes assistance "*in the formulation and implementation of appropriate and sustainable fiscal and monetary policy, public debt management, and economic policy ...*"
- c) These two strategy documents are further translated in Country Assistance Programs and, yet again, are closely related to the IMF TA activities. The countries visited by the evaluation team encountered even complementary examples of Japan's bilateral assistance and the IMF TA (see below).
- d) In addition, the ODA Review concludes that Japan's Sectoral Development Policies reflect its increasing engagement in the area of good governance and capacity building in fragile states, and these are covered as well by a number of JSA projects (e.g., statistical projects in Afghanistan).

- e) Japan's ODA in terms of net disbursements benefited Asia as the largest beneficiary region of Japan's development assistance in 2009 (36.5 percent), followed by the Africa region (23.1 percent). In regional terms the JSA-funded TA projects focused also on the Asia and Pacific region and Africa. There appears to be consistency in regional focus.
- f) In accordance with the Paris Declaration, Japan is gradually more using partners' public financial management and procurement systems. As mentioned previously, in 2007 more than 60 percent of the aid for the government sectors used country systems, while in 2005 the percentage was only 29 percent in the case of the use of country PFM systems and 26 percent with respect to the use of country procurement systems. The JSA projects have focused on strengthening countries' PFM systems and are therefore consistent with Japan's efforts with respect to the Paris Declaration.

All in all, the IMF TA projects funded by JSA can be considered highly consistent with Japanese ODA policies and can be scored as 'Excellent'. This ranking confirms the conclusion of the previous JSA evaluation of 2010.

With regard to evaluation question whether the JSA activities overlapped negatively with other Japanese ODA initiatives, the evaluation team validates the conclusion of the 2010 JSA evaluation. Japanese bilateral ODA is focused on sectors, such as transport, education, health and medical care, and agriculture, and on cross-cutting issues, such as good governance. Japanese bilateral assistance in the area of fiscal, monetary, and financial fields is relatively small. The evaluation team did not encounter any examples of overlap between IMF/JSA TA and other Japanese TA activities.

Interviewees in Nepal and Cambodia indicated that there were no overlaps or concerns, only complementarities. For instance, JICA in Cambodia mentioned that IMF TA to the statistical agency, central bank, and fiscal agencies were all very important. They view the JSA-funded TA as complementary to their own ODA. In the case of JICA assistance to Customs, the JICA representative in Cambodia commented that the peripatetic FAD advisor to the Customs Department, and the JICA resident expert in Customs were in frequent contact, had a good relationship, and worked closely together to coordinate their respective TA inputs. He also noted that Japanese exporters supported work on speeding up customs clearance.

As mentioned in section 2.1, according to the OECD DAC Peer Review of Japan, the country "has improved the coherence and coordination of its development cooperation policies," which is especially important in a context where various ministries and agencies finance and implement development aid-related activities, including the Ministry of Finance. This applies to both Japan's bilateral assistance and multilateral assistance.

All in all, the IMF TA projects funded by JSA can be considered to be complementary instead of duplicating other Japanese ODA initiatives. This conclusion validates the conclusion of the previous JSA evaluation of 2010. Table 8.1 summarizes the rating for the evaluation criterion regarding consistency.

Table 8.1: Consistency of JSA-funded projects

	Weight	Overall
Have the JSA activities been consistent with Japan's ODA policies?	50%	Excellent
Have the JSA activities overlapped negatively with other Japan's ODA initiatives, including bilateral ODA activities? If so, how can these overlaps be best removed/addressed?	50%	Excellent
Total	100%	Excellent

8.2 Visibility

8.2.1 Evaluation questions

The evaluation questions addressing the visibility criterion are:

- Have the JSA activities provided adequate visibility for Japan as an ODA donor country?
- How can the visibility part of the JSA guidelines be changed to improve visibility for Japan as an ODA donor country?

8.2.2 Assessment of Visibility

Different information can be provided through different communication channels. Information on the JSA projects can include: the JSA Annual Report, descriptive information on JSA and the projects on websites of the IMF and RTACs, information included in project documentation ranging from terms of references for experts, TA reports, oral communication during implementation of project activities (e.g., opening of training workshops, seminars, issuance of certificates to training course participants, and publication/announcement of JSA-funded events in local journals and newspapers, etc.).

In the 2006 Operational Guidelines⁷⁰ publicity measures for JSA are defined in a broad sense: "To raise public awareness..." and focus on local publicity, i.e. the location of implementation of project activities. The Guidelines also include guidance on notification of JSA sponsorship to beneficiary countries, advisors and experts, and to seminar and training course participants.

Evidence of visibility found during the interviews in Washington, D.C., and the field visits include:

- In Cambodia, the NBC authorities are well aware of the JSA financing and grateful for the assistance. Also the experts are informed on the source of the financing of the project.
- In Cambodia and Nepal the PFM and Revenue authorities were generally aware of JSA support. However, in Nepal the head of one implementing agency was not aware that Japan had financed the TA.
- In the Philippines the BSP authorities and the experts have full knowledge that the assistance is JSA funded. At the Japan Embassy there is awareness of the JSA

⁷⁰ Guidelines for the Use of Resources for Technical Assistance Activities from the Administered Account for Selected Fund Activities – Japan, July 2006. The provisions on notification and publicity are merged in the 2010 Guidelines – Operation Guidelines for the Japanese Subaccount for Selected Fund Activities (JSA), April 2010. There are basically no differences between the 2006 and 2010 guidelines in terms of 'visibility'.

assistance to the BSP but no direct contacts have occurred in this area. The new Financial Attaché was fully briefed and it appears that more direct contacts between the Embassy and the BSP, as well as with the IMF Resident Representative, may occur in the future.

- FAD has encouraged mission chiefs and JSA-funded experts to visit the JICA Office/Embassy of Japan to explain the FAD TA and the need for possible JSA-funded TA. This appears to have contributed to collaboration.
- In addition, seminars and workshops (e.g., high level tax seminars) have been useful venues for departments to receive early feedback on JSA-funded TA from the beneficiary organizations.
- The website of METAC in Lebanon contains the logo of Japan as being one of the RTAC donors. The PFTAC website contains links to the websites of the donors. The authorities in both countries were aware of the JSA financing, being informed by the IMF. PFTAC has invited officials of the embassy of Japan for events, including for the annual Steering Committee meeting.
- The organization of regional training on Financial Programming and Policies organized by WAIFEM in collaboration with the IMF, funded from the Government of Japan, was reported in the local newspaper “The Chronicle” and on the local web pages (www.ghanaweb.com);
- In March 2008, in connection with an STI course held in Vietnam, the First Secretary of the Japanese Embassy attended a luncheon for Senior Officials;
- The JICA office in Washington, D.C., was well informed on the JSA activities and pointed to the usefulness of JSA projects in building administrative and policy making capacity which is seen as essential when Japan is providing soft loans to developing countries;⁷¹
- In accordance with the Operational Guidelines, the source of the funding is indicated in the project documentation (e.g., announcing letters, contracts of experts, mission reports, final reports). Executive Summaries of final reports of STA projects contain in the first paragraph a reference to the Government of Japan having financed the project.

Since the operational guidelines are quite general in defining visibility and specifying visibility activities, it is hard to conclude that insufficient efforts were made. What was asked for in the guidelines was generally adhered to, especially concerning notifications. **Therefore, in terms of visibility, the JSA project provided adequate visibility for Japan as an ODA donor country and can be scored as ‘good’.** Table 8.2 summarizes the rating for the evaluation criterion regarding visibility.

Table 8.2: Visibility of JSA-funded projects

	Weight	Overall
Has the JSA activities provided adequate visibility for Japan as an ODA donor country?	100%	Good
Total	100%	Good

The evaluation team’s suggestions on how the visibility part of the JSA guidelines can be changed to improve visibility for Japan as an ODA donor country are discussed in Chapter 11.

⁷¹ The JICA office in Fiji was not aware of JSA.

8.3 Support for IMF TA versus other avenues for providing development assistance

8.3.1 Evaluation question

The evaluation question addressing this criterion is:

- What are the advantages of supporting IMF TA, as compared to using Japanese funds for other types of development assistance?

8.3.2 Assessment of Support for IMF TA

As described in the previous sections, TA provided by the IMF differs in certain aspects from TA provided by other multi-lateral and bilateral development assistance. The advantages of supporting IMF TA exist in terms of the following factors:

- a) The connection between IMF TA and IMF surveillance and – where needed and feasible – lending programs;
- b) The focus on those areas where the IMF is the sole or main TA provider (e.g., in the area of banking supervision, monetary and financial statistics, revenue administration) or where it has comparative advantage versus other donors (strategic PFM issues);
- c) The importance of the Fund's support to core infrastructure in the fiscal and monetary and statistical areas that increases the value of all other donor TA as discussed in section 3.2;
- d) The “wrap-around” the TA departments provide to add to the JSA-financed advisors as mentioned in section 6.3;
- e) The relative short reaction time from identifying/defining the project to actual project implementation compared to most other donors as well as the short time in adjusting/halting the project to changing conditions;
- f) The flexibility to provide sustained TA assistance using appropriate TA modalities, which can be modified depending on progress in development of capacity and/or a country's track record in implementation of TA recommendations;⁷²
- g) The asset of having rosters of carefully selected high-quality advisors and experts who can be used on a repeated basis when delivering high quality TA;
- h) The strong backstopping of the experts by HQ project managers and/or resident advisors located at RTACs;
- i) The fact that backstopping staff combines project management and backstopping with own technical work. In the words of one interviewee of a beneficiary organization: “they know what they are doing when providing backstopping;”
- j) Last but not least, in terms of costs, IMF TA is quite competitive compared to other donors, allowing the IMF to provide in terms of cost-effectiveness an even higher value (i.e. TA benefits) for money (costs).

These advantages justify a high scoring, ‘Excellent’, on this evaluation criterion.

⁷² On the other hand, the Fund can generally not finance/provide TA to implement its recommendations, and must therefore rely on others to provide downstream TA. This poses a serious limitation.

Table 8.3: Advantages of Support for IMF TA

	Weight	Overall
What are the advantages of supporting IMF TA?	100%	Excellent
Total	100%	Excellent

8.4 Management of JSA-funded activities

8.4.1 Evaluation questions

The evaluation questions addressing the project management criterion seen from the perspective of accountability to Japanese taxpayers are:

- Has appropriate information been provided to the Japanese authorities for accountability to Japanese taxpayers?
- How can the JSA-funded project proposals and assessments be changed to improve accountability to Japanese taxpayers?

8.4.2 Assessment of Management of JSA-funded activities

The evaluation team examined this question from the perspective of an ordinary taxpayer living in Japan wanting to know information on the JSA and the performance of the JSA projects. This distinguishes this evaluation criterion from the visibility criterion. The team examined the handling of project assessments and beneficiary questionnaires, and the means by which information on project performance is or is not in the end communicated to Japanese taxpayers. In addition, the content of the JSA Annual Report has been examined. Moreover, the IMF/JSA website, the Japanese language pages of the Ministry of Finance and the Ministry of Foreign Affairs in Japan have been browsed to assess that the information on the JSA is available on the internet and accessible to Japanese taxpayers. Although information provision to Japanese taxpayers through Japanese channels is the responsibility of the Japanese authorities, the evaluation team considers that the IMF may give a hand in providing the Japanese authorities information in accessible and readable formats.

Information on JSA-funded projects and JSA projects' performance is included in the JSA Annual Reports, which are available in Japanese on the Japanese language JSA web pages of the IMF. The JSA Annual Report has been the main vehicle providing descriptive information on the JSA, including on successful performance of selected projects. The reports represent a valuable source of information for readers not familiar with the JSA. The report contains less analytical information on the underlying success factors or on projects having less successful performance.

Interviews at HQ and in the field provided one common practice: project proposals and project assessment are *not* shared with beneficiary organizations. It is frequently argued that beneficiaries can provide feedback within six months after being sent a formal letter together with the final report on the TA assistance.⁷³ Many project managers are not aware that the project assessments are provided to the TA funder (Japan) by OTM, as

⁷³ In addition, the evaluation team has understood that OTM did not send the project assessments given the quality of the completed assessments.

they considered these as internal IMF documents. OTM does not prepare a synthesis or analysis of multiple project assessments. Interviewed officials of beneficiary organizations, advisors, as well as some project managers,⁷⁴ consider that the completion of the project assessments requires joint opinions of the IMF project manager of the functional department (together with the expert) and the area department as well as the opinion of the beneficiary organization. Only then can the assessment represent a 'true' assessment on the performance of the TA.

The most cited explanation of project managers was that informal feedback has been acquired through directly interacting with counterparts. Another explanation provided was the conduct of inspection missions allowed gathering feedback on the spot. Such inspection missions are not conducted for each (JSA-funded) TA project, and the reports are not provided to the Japanese authorities.

Other practices were also noted. The METAC coordinator has sent a separate letter to the authorities supported, asking for general feedback on the TA provided by METAC. In other cases, the authorities provided a letter containing their appreciation (e.g., Syria). The present practice in FAD, of having other beneficiary country questionnaires, was admired by one STA project manager.

Another form of gathering and then providing information on project performance has been the beneficiary questionnaires which are sent through an official letter, signed by the director of OTM, to the beneficiary organizations. The previous JSA evaluation report noted the low response rate. For the projects under this evaluation feedback was limited due to the fact that only a small number of questionnaires were sent and the low response rate on those questionnaires.

The IMF web pages contain also lists of JSA-funded projects, but the information is outdated and needs to be updated. The English web pages provide information on projects approved in FY2008 and before 2008, while the Japanese web pages contain information on projects approved in FY2007 and earlier. Searching for the term 'Japan Administered Accounts for Technical Assistance and Training' and 'JSA' using the Google search engine (www.google.jp) brings one to the IMF webpage on JSA. Other relevant search results were not found (at least not in the top hits).

The Japanese language pages of the websites of the Ministry of Finance, Ministry of Foreign Affairs, and JICA were examined as well. These websites contain rich information on Japan's ODA policies, including funding plans to the different developing countries along with program overviews. Also, evaluation reports can be downloaded from these websites. Information on the JSA is very meager compared to the information on the IMF website. One has to click on the link of the IMF website and then search further. The only information provided on the Japanese web pages is:

- *Ministry of Finance website*: under glossary, overviews of many international development policies are provided. An overview of JSA is briefly mentioned and defines the scope of 'technical assistance'. The word 'JSA' is not linked to the Japanese language IMF/JSA homepage;⁷⁵

⁷⁴ One project manager told: "why should we not be candid."

⁷⁵ See http://www.mof.go.jp/international_policy/faq/ryakugo.htm.

- *Ministry of Foreign Affairs website*: under the International Global Human Resource Center webpage (<http://www.mofa-irc.go.jp>), an overview of the relationship between Japan and the IMF is provided. JSA is mentioned briefly.⁷⁶ In addition, JSA is briefly mentioned as a note to fund the human resources program to develop trainers in East Timor;⁷⁷
- *JICA website*: no information is provided on JSA.

The evaluation team did not come across other channels of information provision on JSA to Japanese taxpayers for accountability purposes.⁷⁸

All in all, the conclusion is that with respect to the provision of appropriate information to the Japanese authorities for accountability to Japanese taxpayers, a number of initiatives have been undertaken, the most important being the regular publication of the annual report and the provision of information on the IMF JSA website. Nonetheless, more efforts can be undertaken by improving the IMF’s own accountability mechanisms and by providing accessible and readable information to the Japanese authorities, which can be used via the Japanese accountability mechanisms. Therefore, with respect to this criterion, the ranking is ‘Modest’.

Table 8.4: Management of JSA-funded projects

	Weight	Overall
Has appropriate information been provided to the Japanese authorities for accountability to Japanese taxpayers	100%	Modest
Total	100%	Modest

The evaluation team’s suggestions how JSA-funded project proposals and assessments can be changed to improve accountability to Japanese taxpayers, are discussed in Chapter 11.

⁷⁶ See http://www.mofa-irc.go.jp/link/kikan_info/imf.htm.

⁷⁷ See http://www.mofa.go.jp/policy/oda/rolling_plans/region/timor_leste.pdf.

⁷⁸ The evaluation team did not examine the Annual Budget to look whether a separate budget line is included with explanation in the funds to be authorized by Parliament.

9 Overall assessment of JSA-funded projects

9.1 Overall Assessment of JSA against OECD DAC criteria

9.1.1 Overall assessment of JSA-funded TA projects

Table 9.1 summarizes the ratings for all the economic-related evaluation criteria – based on the OECD DAC criteria – for each functional department. On the basis of these ratings an aggregate rating is determined for the JSA projects of each functional department, as well as an overall rating for all the projects covered in this evaluation.

Table 9.1: Rating by functional area – OECD-DAC criteria

	Weight	FAD	MCM	STA	INS	LEG	Total
<i>Amount involved (\$)</i>		9,351,714	9,049,164	3,916,054	3,447,750	473,500	26,238,182
Relevance	25%	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent	Good to excellent
Effectiveness	25%	Modest-Good	Modest-Good	Good	Good	Good	Modest-Good
Sustainability	25%	Modest-Good	Modest-Good	Modest-Good	-*	Good	Modest-Good
Efficiency	25%	Good	Good	Good	-*	-*	Good
Total	100%	Good	Good	Good	Good	Good	Good

* Not rated due to insufficient information or due to small sample size

As concluded in the previous chapters, in terms of relevance, the JSA projects covered by this evaluation are rated by the evaluation team as ‘Good to excellent’. There are no differences in rating across functional departments.

In terms of effectiveness, the JSA projects are rated as ‘Modest to Good’ noting that it is closer to ‘Good’ than to ‘Modest’. There are some differences in rating across functional departments, being slightly higher for STA, INS, and LEG projects. The main reasons are the nature of functional area, the lack of full implementation of recommendations made by the advisors experts, or the limited capacity of absorption and availability of human resources and skills in the various organizations of the beneficiary countries. In addition, it is partly caused by the variability in terms of the level in the results chain that project objectives and project outcomes have been specified (such as in the FAD projects).

In terms of sustainability the JSA projects are rated by the evaluation team as ‘Modest to Good’. There are hardly any differences in rating across functional departments.

Finally, in terms of efficiency, the JSA projects covered by this evaluation are rated by the evaluation team as ‘Good’. There are no differences in rating across functional departments. Note that one dimension of efficiency, cost effectiveness, was assessed for all functional departments together and in terms of costs the JSA-funded TA is considered to be excellent. IMF TA is competitive compared to the EC and Japanese bilateral TA projects and is also very practical in terms of expert recruitment. JSA has also been a good funding source in terms of flexibility and ease of access to the JSA

funds, having hardly any special requirements to the use of the resources and in terms of procedures, and thereby authenticating the same conclusion in the 2010 evaluation report. However, there has been a consistent trend towards more requirements for project documentation (project proposals and assessments), and the JSA financing requirements are now similar to other external donor financing of IMF TA – and less flexible than internal IMF financing, for which, it appears, the formal log frame approach was not required during the evaluation period.

Looking from a functional department perspective, there are no differences. **The evaluation team concludes that the performance of the JSA projects covered in this evaluation are rated ‘Good’ for all IMF departments, and therefore all JSA projects covered in this evaluation on the basis of the OECD DAC evaluation criteria are assessed as ‘Good’.**

The following sections summarize the conclusions per functional department.

9.1.2 Summary assessment of FAD projects

The overall rating for the relevance of the FAD TA is ‘Good to Excellent’. It is typically highly targeted and specialized in nature, e.g., taxpayer segmentation or setting up a TSA. The TA was focused on areas that are high priority to recipients, and on niche areas that other donors tend not to operate in (especially with respect to revenue administration). The TA was also highly relevant to the priorities of other donors (especially with respect to TA to build core PFM infrastructure). The process by which TA projects were developed helps to ensure relevance, including FAD diagnostic missions to define TA requirements and monitor implementation. The influence of IMF area departments was evident in ensuring that short-term macro priorities were factored into FAD’s TA prioritization process.

The overall rating for effectiveness is ‘Modest to Good’ – which is consistent with FAD’s self-assessments of project effectiveness. The relatively small size of these projects and their generally short duration limited what was achievable in terms of medium-term system-level outcomes, but within those constraints the outputs were considered to be of high quality, and reasonable progress was made towards the objectives and outcomes specified in the project proposals. In general, however, the project proposals lacked baseline data on the variables that the project is intended to effect change in, making it more difficult to assess the extent of progress made during the project. In a number of cases, delays in achieving outcomes and objectives were due to lack of implementation by the authorities, delays in IT projects being implemented by other donors, or other factors beyond FAD’s control. Some projects increased the impact of other donor TA in the same field. The country visits suggest that there is generally an effective division of labor between donors in revenue administration and PFM. Some concerns were expressed by other donors about lack of access to FAD Red Cover reports.

The overall rating for the sustainability of these FAD projects is ‘Modest to Good’. **There is, however, a significant information gap on the sustainability of these projects.** The relatively small project size and short duration, and the concomitant need to rely on other donors to finance downstream implementation activities, acted to restrict the potential for long-lasting impacts – although significant attempts were made in a

number of cases to broker the involvement of other donors to provide downstream TA. The frequent use of FAD diagnostic missions prior to placement of experts, and in a number of cases the integration of the work of JSA-financed advisors with the work of regionally-based advisors, contribute to sustainability. Staff turnover in recipient agencies impacted negatively on some projects. Most of the training in these projects is on-the-job skills and knowledge transfer to local counterparts, and there is little information available to assessing the sustainability of this.

The overall rating of the efficiency of the JSA-funded FAD projects is ‘Good’. From the perspective of the Japanese government, the commonly used “wrap-around” approach – of supporting the JSA-financed advisors with headquarters TA missions and other inputs not charged to the JSA – increases the efficiency of JSA advisors. The use of the roster of experts is generally an efficient approach to sourcing high-quality expertise at reasonable cost and in a timely manner (although there were one or two delays in filling expert posts). The volume of FAD backstopping seems to be tailored to the varying circumstances faced by advisors, and there is evidence of responsiveness to requests from the authorities during project implementation to alter the timing or scope of short term visits as priorities change.

9.1.3 *Summary assessment of MCM projects*

The overall rating for the relevance of the MCM TA is ‘Good to excellent’. The evidence clearly indicates that the MCM TA under the JSA has targeted high priorities for the country authorities. The selection of the areas to be assisted by the JSA-funded TA is done in a very careful and systematic approach. Most of the TA originated from either an FSAP evaluation or Regional Strategy Notes. An iterative process of consultation between the Authorities and the staff of the Area Departments and MCM takes place until a final decision is made on the delivery of TA, which subsequently enters into the Regional Allocation Plan. As a result of the extensive consultations that are undertaken in the process and the necessary input by the Authorities, the highest priorities are taken into consideration. The involvement of MCM and area departments staffs also ensures that the TA is very much integrated into the work of the Fund and its main surveillance role.

The overall rating for the effectiveness of the MCM projects is ‘Modest to Good’. The results indicate that the main objectives were broadly achieved albeit in some cases the results are somewhat uneven. There seems not to be a pattern of better performance between long- and short- term advisors. The lower level of effectiveness in some areas, in particular in the area of Banking Supervision, resulted mainly from the lack of full implementation of recommendations made by the experts or the limited capacity of absorption and availability of human resources and skills in the supervisory departments. During project design, the selection of verifiable indicators was not entirely satisfactory insofar as it did not take fully into account factors as: the willingness of the authorities to implement recommendations, internal human resources constraints, or outside-government interference or decisions. There seems to be almost no problem with coordination or overlapping of experts or TA provided by other donors or TA providers.

The overall rating for the sustainability of the MCM projects is ‘Modest to Good’. According to the interview findings and the results of the surveys, once the objectives are achieved, most of the JSA-funded MCM projects appear to have led to tangible results

and succeeded in transferring knowledge and expertise to local officials and staff. However, it is important to underline that in many of the countries under review, there is a considerable problem with the high level of turnover of officials at the central banks. Most of these countries under review are emerging market economies where the financial sector is on a development stage. Normally, the salaries and benefits offered in these central banks are not, at times, competitive enough to retain qualified staff and too often the authorities invest considerable resources in training young and intermediate staff to work in the area of supervision. Once the staff become familiar with the supervision framework, they leave the central bank attracted by the private sector and growing financial sector, which offers better remunerations and career opportunities.

The overall rating for the efficiency of the MCM projects is ‘Good’. The efficiency of IMF TA in general stems from several factors, including expert selection from a roster of experienced and skilled experts. Most of the experts come from advanced central banks with wide expertise and knowledge of best practices and international standards. The backstopping from HQs was satisfactory, albeit could have been better at times. As indicated, in particular, the coordination between the staff at HQ and the coordinating role of the resident advisor in preparing the missions/visits of other MCM experts could have been better. This was largely due to heavy workload and a downsizing that took place in MCM and the IMF at large in recent years. It is important to note that this partial shortcoming has been recently addressed by MCM. There was a good involvement of the receiving Authorities in achieving the objectives but the extent of this was not uniform across countries. In some cases this has been influenced by somewhat unrealistic objectives set in the TORs or lack of commitment of the authorities, except for cases where implementation or actions require government authorization (like Parliament approval) and the responsibility is beyond the central bank or financial services authorities.

9.1.4 Summary assessment of STA projects

The overall rating for the relevance of JSA-funded STA TA is ‘Good to Excellent’. The evidence shows that projects were targeted to the priority needs of the beneficiary countries. The process of drafting Regional Strategy Notes is an interactive and iterative process. With respect to prioritization among countries, STA enters into consultation with the relevant Area Department if a specific country is not on their “radar screen,” though in general the Area Departments are aware of the quality of the data and of the needs. Inputs in the process are also Data ROSCs, analyses of countries who are not yet in GDDS, or countries without Standardized report Forms (SRFs). Country needs are also identified and discussed with the beneficiary countries during various occasions, such as the Annual and Spring Meetings, the UN Statistics Conference meeting, and during TA missions. These processes ensure that JSA-funded TA activities are well integrated with IMF surveillance and programs.

The overall rating for effectiveness is ‘Good’ – which is consistent with STA’s self-assessments of project effectiveness. Based on the ratings in the project assessments, the statistical JSA projects were effective. The ratings for projects in the sub-areas of monetary and financial statistics and Balance-of-Payments statistics are somewhat higher than for projects on Real sector statistics and multi-sector projects. In addition, on average multi-country or regional projects had a somewhat lower ranking than projects concerning seminars and training courses or projects involving TA to only

one specific country (e.g., Mongolia and Afghanistan). A key factor for success has been the high quality TA provided by IMF advisors and experts. The feedback on the two returned beneficiary questionnaires confirmed the rating in the Project Assessment. From the information collected through the different evaluation instruments, no major problems related to donor coordination were discovered. The effectiveness of STA projects is influenced to some extent by the high level definition of objectives and outcomes. The effectiveness of the TA depends on the actions undertaken by the authorities, which is out of the control sphere of the project managers and experts. Nonetheless, STA takes into consideration the absorption capacity of the beneficiary organizations when designing projects.

The overall rating for the sustainability of these STA projects is ‘Modest to Good’.

There are a number of considerations during project selection and design which provide some assurance that sustainability is considered at a very early stage. A number of statistical projects involving the provision of assistance through short-term expertise strengthen the work of resident advisors of RTACs. Projects are sometimes extended within the framework of the JSA and/or are being followed up by TA projects funded through the RTACs budgets or by other subaccounts ensuring continuity and long-lasting involvement, which is especially needed in those regions and countries where capacity is still very weak and would require long-term assistance at present and in the foreseeable future, such as in the Pacific. The selection of TA modality by STA provides assurance that sustainable impact is well thought of. Successful experiences are carefully replicated in other regions, providing assurance that already at the stage of the selection and design of TA projects influencing factors which may impede sustainability are well considered. The use of local expertise varies from region to region. In the Middle East more and more regional/local expertise is being used. Local expertise in the Pacific is very thin and therefore not well developed.

The overall rating of the efficiency of these STA projects is ‘Good’. Similar to the other departments, STA uses its roster of experts in the selection of high quality expertise. The number of experts varies across the different statistical areas. Project managers spend about 20 to 25 percent of their time in managing and backstopping. In terms of organizational efficiency, progress has been made over the years. Project management has become more systematic and better documented. The extent of *involvement of the authorities* in achieving project objectives and outcomes is generally viewed as positive.

9.1.5 Summary assessment of INS and LEG projects

The overall rating for the relevance of the INS projects is ‘Good to excellent’. The courses that officials attend at the joint IMF institutes in Vienna and Singapore are selected by the countries on the basis of the institute’s curriculum of training courses. The courses offered in collaboration with regional training partners in Africa are based on their regular training needs assessment of staff of ministries of finance and central banks in the participating countries. The two courses in Afghanistan and China were conducted after requests of the individual countries. For all courses, the beneficiary countries nominate participants meeting the requirements related to knowledge and experience and nominations are subject to review by the IMF Institute or the regional training partner. For courses at the JVI and STI, this review is in the form of a competitive application process. The training needs were identified by the countries themselves and were met

either by sending staff to existing courses of training institutes, or by organization of regional training courses in the African region, or courses in China and Afghanistan.

The overall rating for effectiveness of the INS projects is 'Good'. Based on the ratings in the Project Assessments, all of the INS projects were quite effective. There were no differences whether the training projects took place at the joint institutes in Singapore and Vienna, or were organized as regional training projects, or were organized for participants of one single country. The high score is related to the high appreciation provided by the participants. Due to time and resource constraints, the evaluation team could not contact the participants of the courses to gauge their incentives to follow the course and the views on the use of the knowledge acquired, which would have allowed a full assessment of effectiveness.

Sustainability of training courses is difficult to measure. INS has introduced a new program of follow-up surveys (a year to 18 months after courses are completed) which are undertaken for a sample of courses. Tracer studies are only just being conducted. INS is currently conducting a pilot tracer study in connection with training delivered at its training center in India. Due to the absence of tracer studies, no rating has been provided.

Due to the nature of the INS projects, being training related projects only, backstopping of experts is a less substantive issue than for the functional departments. External trainers are generally well supported.

With regard to the 3 LEG projects, **the overall rating for relevance criterion is 'Good to excellent'.** The three LEG projects were either based on requests of the beneficiary countries and/or based on continuation of earlier assistance provided (e.g., project on tax-related legal drafting) and are therefore to be considered relevant as well.

The overall rating for effectiveness of the LEG projects is 'Good'. LEG projects have been successful and achieved the intended objectives and defined outcomes. The project assessments scored 'Largely Achieved' to 'Completely Achieved'. It is important to note that the outcomes of two of the three projects were defined at the output level (workshop conducted), which explains partly the high scores. With respect to the other LEG project the objective is defined at a high level: "adoption of simple, transparent, and effect revenue legislation in APD countries." Sustainability of the LEG project on tax-related drafting depends on follow-up support as development and subsequent enactment of new tax legislation is a long-term project. According to the usual legislative timetable, results in the form of enacted legislation are not expected for several years. The project funded by JSA contributed to this continuing process and LEG foresees a follow-up in many of the countries assisted, ensuring progress in achieving sustainable results in the longer term. **The sustainability is therefore rated as 'Good'.**

The small sample size of LEG projects does not allow generalizations of the efficiency of project management and backstopping.

9.2 Overall Assessment of JSA against Accountability criteria

Table 9.2 summarizes the ratings for all the accountability related evaluation criteria. As mentioned, **these criteria are applied to all JSA projects of all functional departments together, making no distinction between departments as differences hardly exist.** On the basis of the ratings for each evaluation criterion an aggregate rating is determined to assess accountability as a whole.

Table 9.2: Rating by functional area – Accountability criteria

Evaluation criterion	Weight	Total
Consistency	25%	Excellent
Visibility	25%	Good
Advantages of support for IMF TA	25%	Excellent
Management of JSA-funded activities	25%	Modest
Total	100%	Good

The IMF TA projects funded by JSA can be considered highly consistent with Japanese ODA policies and can be scored as ‘Excellent’. This ranking confirms the conclusion of the 2010 JSA evaluation. Both the Japan’s ODA Charter of 2003 and Japan’s Medium-Term Policy on Official Development Assistance set out the priorities and principles for Japanese development cooperation. The ODA Charter contains an explicit commitment to *capacity building* and contains, like the ODA Medium-Term Policy, provisions/policies which are closely related to the focal IMF TA areas. IMF/JSA TA activities are also consistent with the Country Assistance Programs and Japan’s Sectoral Development Policies. Moreover, Japan is gradually using more partners’ public financial management and procurement systems, with core areas supported by the JSA projects being fully consistent with Japan’s efforts with respect to the Paris Declaration. The IMF TA projects funded by JSA can be considered to be complementary instead of duplicating other Japanese ODA initiatives. This conclusion validates the conclusion of the previous JSA evaluation of 2010.

In terms of visibility, the JSA projects provided adequate visibility for Japan as an ODA donor country and therefore can be scored as ‘Good’. In accordance with the Operational Guidelines, the source of the funding is indicated in the project documentation (e.g., announcing letters, contracts of experts, mission reports, and final reports). In the countries visited by the evaluation team most authorities are well aware of the JSA financing and grateful for the assistance. Also, most experts were informed on the source of the financing of the projects. In the Philippines the Japan Embassy is aware of the JSA assistance. The JICA office in Washington, D.C., was well informed on the JSA activities and pointed to the usefulness of JSA projects in building administrative and policy making capacity, which is seen as essential when Japan is providing soft loans to developing countries. The websites of RTACS (such as PFTAC, METAC) contain either the logo of Japan as being one of the RTAC donors or links to the websites of the donors. In one case the organization of a JSA-funded regional training on Financial Programming and Policies organized by WAIFEM in collaboration with the IMF was reported in the local newspaper.

TA provided by the IMF differs in certain aspects from TA provided by other multi-lateral and bilateral development assistance. These aspects point to the

advantages of supporting IMF TA and justify a high rating, ‘Excellent’, on this evaluation criterion. IMF TA is closely connected to IMF surveillance and lending programs. The IMF is the sole or main TA provider in certain areas where it has comparative advantage versus other donors (e.g., in the area of banking supervision, monetary and financial statistics, revenue administration). In addition, the Fund’s support to core infrastructure in the fiscal, monetary and statistical areas increases the value of all other donor TA. Other advantages are for instance: (i) the “wrap-around” approach the Fund provides to add to the JSA-financed advisors; (ii) the short reaction time from identifying/defining the project to actual project implementation; (iii) the flexibility to provide sustained TA assistance using appropriate TA modalities, which can be modified depending on progress in development of capacity, and/or a country’s track record in implementation of TA recommendations; (iv) the previously indicated asset of having rosters of carefully selected high-quality advisors and experts who can be used on a repeated basis when delivering high quality TA; as well as (v) the approach to backstopping of the experts by HQ project managers and/or resident advisors located at RTACs.

With respect to the provision of appropriate information to the Japanese authorities for accountability to Japanese taxpayers a number of initiatives has been undertaken, the most important being the regular publication of the annual report and the provision of information on the IMF JSA website. Nonetheless, more efforts can be undertaken by improving the IMF’s own accountability mechanisms and by providing accessible and readable information to the Japanese authorities which can be used via the Japanese accountability mechanisms. Therefore, with respect to this criterion the ranking is ‘Modest’. One common practice was noted: project proposals and project assessment are *not* shared with beneficiary organizations. Many project managers are not aware that the Project assessments are provided to the TA funder (Japan) by OTM. OTM does not prepare a synthesis or analysis of multiple project assessments. It is frequently argued that beneficiaries can provide feedback within six months after being sent a formal letter together with the final report on the TA assistance.

Feedback by means of returned beneficiary questionnaires is rather low due to the fact that only a small number of questionnaires were sent and the low response rate on those questionnaires. Some information on a few JSA projects’ performance is included in the JSA Annual Reports which are available in Japanese on the Japanese language JSA web pages of the IMF. The IMF web pages contain also lists of JSA-funded projects, but the information is outdated. While the websites of the Ministry of Finance, Ministry of Foreign Affairs, and JICA contain rich information on Japan’s ODA policies, programs, and projects, they do not contain much information on the JSA.

On the other hand, a few other practices were found, such as sending of a separate letter by the METAC coordinator to the authorities asking for general feedback on the TA provided by METAC. In other cases the authorities provided a letter containing their appreciation (e.g., Syria). FAD is using other beneficiary country questionnaires, practice respected by others within the Fund.

Despite the ‘Modest’ rating of the last criterion, **overall in terms of the accountability criteria the JSA projects are assessed as ‘Good’.**

Therefore, the evaluation team concludes that the performance of the JSA projects covered in this evaluation are rated 'Good', both on the basis of the OECD DAC evaluation criteria as well as on the basis of the accountability criteria.

10 Recent efforts to strengthen TA project management

Since the completion of the JSA projects covered in this evaluation a number of efforts have been undertaken or are ongoing to strengthen TA project management at the Fund. These recent developments are touched upon briefly in this chapter.

10.1 General developments

Since mid 2010, all TA departments agreed to expand the Fund's recruitment website on the Internet to include a section providing specific information for short-term assignments (IMF's TA activities, types of assignments, general and specific qualifications, and where to submit CVs). Each TA department has a specific section and provides an email address where interested applicants can send an expression of interest and a CV. The information is then circulated among relevant divisions that evaluate if the applicant can be added to the roster (see <http://www.imf.org/external/np/adm/rec/recruit.htm>).⁷⁹

The IMF's new policy on distribution of Red Cover reports came into effect on May 1, 2009. With respect to final TA advice (which includes Red Cover reports), Fund staff may share final TA reports with World Bank staff upon request, without the explicit consent of the TA recipient.⁸⁰ Sharing reports with other donors requires the consent of the TA recipients and requires a request from the donor. It is suggested that a more proactive approach by TA project managers may be warranted to try to promote actual distribution. For instance: (i) agreement on this might be sought during discussions with the authorities over the TOR before the project commences; (ii) sharing of relevant reports with World Bank staff might be pursued more proactively; and (iii) where donors are likely to find a TA report useful, a request from them might be prompted by IMF staff.

The functional departments of the IMF have been working on developing an Expert Portal to support and streamline the administration of short-term experts. Once fully implemented, the Expert Portal will reduce paper-based processes and allow experts to view and update this information. It will facilitate faster turn-around service to experts regarding contracting and reimbursement.

The Fund is moving to a results-based management framework to cover all Fund TA (internally and externally financed). Some of the main purposes of implementing RBM at the Fund include: demonstrating effectiveness of IMF TA and shifting the focus from inputs to results.

⁷⁹ In addition, FAD's quarterly Newsletter and Brochure also invite expressions of interest (see <http://www.imf.org/external/np/exr/key/fiscal.htm>).

⁸⁰ IMF 2009, p. 12.

10.2 Fiscal Affairs Department

Besides the recent efforts applicable to all departments as mentioned above, FAD's management of TA has, for some time, reflected sustained efforts at improvement of project management.

In addition, FAD has improved donor visibility by providing donor attribution through notification letters to the authorities at the commencement of a project/program, and through the cover/transmittal letter accompanying the final TA report, submitted to the recipient authorities during a project/program. This includes expert reports. Contract letters to experts also include donor attribution.

As part of a shift to a more medium-term orientation of TA, FAD has recently moved to a medium-term Resource Allocation Plan (RAP), covering 3 years, to improve planning.

FAD has also introduced, with effect from September 2010, a process to seek formal feedback from country authorities on its TA missions using questionnaires. The purpose is to provide authorities with a vehicle to report to FAD management both positive and negative experiences with FAD TA, as well as suggestions on how it could have been provided more effectively. Together with the ex-post review of TA reports and the occasional in-depth evaluation, the questionnaires are intended to help inform FAD of key strategic and management issues arising from the TA program, strengthen the effectiveness of FAD's TA, and make it more responsive to members' needs.

10.3 Monetary and Capital Markets Department⁸¹

Also MCM is making ongoing efforts to ensure that its TA continues to be efficient and effective. Accordingly, MCM recently defined a new medium-term strategy (MTS) for TA. The new strategy is required due to the evolving issues and challenges faced by member countries, changing departmental priorities in a post-crisis world, continued tight budget constraints, and more demanding donor approaches in funding TA. Key elements of the MTS are: (i) thematic alignment of TA with Fund/MCM priorities and integration with the various MCM work pillars; (ii) strengthening partnership and collaboration with stakeholders and adjusting to a changing funding environment; (iii) adapting TA modalities and enhancing expert capacity to meet new demands; and (iv) enhancing processes to ensure quality control and effectiveness.

The move to increased reliance on donor financing, and the Fund's own strengthening of quality control processes, have resulted in an increase in project administration and management. Recent steps taken by MCM to enhance TA management are touched upon below.

Building internal capacity

MCM needs to ensure that it has the delivery, backstopping, and management capacity that are required to absorb the projected increase in external finance without jeopardizing TA quality, and the staffing mix must be rebalanced accordingly. MCM is augmenting backstopping and project management. MCM's recent decision to place TA project

⁸¹ Source: MCM.

officers in the regional divisions of MCM to assist with preparing TA documentation will allow financial sector staff to focus their skills and expertise in the delivery of TA, rather than be “coordinators and managers” of TA resources. It will also provide donors with better value for money by charging them a lower cost for these activities.

Enhancing processes and systems

- *Expert Evaluation System* – Experts are subject to assessments by their backstoppers, which are taken into account in decisions on future assignments. An enhanced and automated expert evaluation system has been introduced, including: (i) a revised form and evaluation criteria; (ii) lower frequency for staff to provide evaluations for experts; (iii) automated routing to the backstopper and the alternate backstopper when an evaluation is due; and (iv) email reminders at appropriate intervals.
- *New STX contracting* – An automated tool to generate contracts was introduced to eliminate manually rekeying data, saving time, and avoiding data entry errors.
- *TA Website* – MCM recently launched a new TA website for use by MCM staff (managers, backstoppers, assistants) and other departments. The website is meant to be a one-stop shop for all TA information on TA projects, funding, delivery, missions, and documents. The website links to key systems and requires very little intervention to be maintained.
- *TA Handbook* – MCM is presently reviewing and streamlining the existing guidelines relating to the delivery and management of TA, including: (i) roles of the different individuals and divisions; (ii) processes; (iii) best practice/sample TA documents; and (iv) quality control.

Renewed emphasis on a strengthened TA Evaluation Framework

In accordance with MCM’s TA strategy, which identifies evaluation as a key pillar in the overall quality control process, MCM is instituting an enhanced TA Evaluation Program (EP). The main objective is to augment existing quality control measures and improve TA planning and allocation of resources. With the assignment of TA project officers to each of the Regional Divisions, more resources will be available for project documentation enhancements. Systematic reviews of project assessments will be conducted to distill cross-cutting themes and lessons learned that can be applied in other projects, thus strengthening MCM’s overall TA. In addition, MCM is also conducting a pilot project to better appraise the modus operandi of MCM TA delivery and use this experience and results for the planning and execution of future TA.

10.4 Statistics Department

In the same vein, over the last few years the Statistics Department has been making ongoing efforts to make certain that statistical TA continues to be relevant, efficient, and effective. The new management of the Resource Management Unit has continued with strengthening efforts in TA management. Good practices to promote management of technical assistance include:

- *Technical Assistance Management (TAM) meetings* – The TAM meetings, chaired by a senior staff member and attended by the regional managers/division chiefs or their representatives, make decisions in a consultative manner in a number of TA-related issues. They also communicate the decisions on a regular and timely basis.
- *Expert Evaluation System* – Like the other functional departments, STA is using an Expert Evaluation System (EES). The EES has been active since August 2010 and has confidential assessments on the quality of the work performed by the short-term experts. The TAM meetings review all the evaluations to ensure that an expert's grades (reaching from "1" for outstanding to "4" for unsatisfactory for core competencies) are consistent with the backstopper's write up on expert's specific strengths and weaknesses in completing the assignment as well as across experts.
- *Expert roster* – As mentioned earlier, STA maintains a roster containing a large pool of short-term experts with expertise in various sectors. Currently, there are 241 experts (of which 133 are active and 108 are in provisional status), including 6 Japanese experts. The inclusion of experts in the roster is carefully decided in the TAM meetings. The TAM meetings openly discuss the qualifications and suitability of each candidate prior to making a decision to be included in the roster. STA also seeks out applicants through placing an advertisement in the recruitment section on the IMF external website, through STA missions, and international meetings.
- *Draft terms of reference for long-term experts* – To streamline and promote consistency in the reporting and communication with the IMF, STA also revised the terms of reference for long-term experts.
- *Guidelines on backstopping and project management* – Similar to the TA Handbook of MCM, STA also has been developing clear guidelines on what activities constitute backstopping and project management, and has disseminated the existing guidelines on its internal website.
- *Regular communication with long-term experts* – STA periodically sends out emails to long-term experts to keep them abreast with current developments at HQ on statistical issues.
- *RAP* – As described earlier, the final decision on the type and number of missions and the countries/regions are decided based on an elaborative consultative process that takes into account the priorities of the area departments, authorities, and STA's assessments.

The projects are organized according to topical areas (real sector, BoP, government finance, monetary, and financial). The department aims to have multi-country projects as it allows reallocation of resources during implementation to countries which make better progress in implementation.

The new programmatic approach to JSA-funding is influencing new project proposals. STA has developed one multi-year project aiming to assist ten Asia and Pacific Countries in producing internationally comparable National Accounts and price statistics, bringing them up to international standards – ICP program. Assistance will be provided by means

of visits by IMF experts to participating countries, together with workshops to provide practical training and allow sharing of experiences among participating countries.⁸²

⁸² In April 2011, a press release for the launch of STA's JSA-ICP project was issued after the successful launch of the project in Bangkok (<http://www.imf.org/external/np/sec/pr/2011/pr11118.htm>), with 20 participants from 10 Asian countries and the ADB participating. The press release was published in the ICP's Bulletin and posted on its website. The press release provided visibility to the project and to the JSA as the source of funding.

11 Recommendations

This chapter provides the evaluation team's recommendations. The recommendations are organized in thematic topics: operational guidance, project documentation, project management, human resources, TA modality, and accountability. Where applicable, reference is made to the recommendations of the 2010 JSA evaluation. The recommendations are to be seen in the wider context of strengthening results-based management within the Fund and, therefore, implementation of the recommendations would need to be coordinated and streamlined with ongoing efforts in this area.

Operational guidance

Recommendation 1

Provide additional guidance on the appropriate levels in the results chain at which to specify project objectives and project outcomes, to help ensure greater consistency in approach, at least within individual TA departments. The objectives, outcomes, and verifiable indicators would need to be set in accordance with the level of will and capacity of TA recipients. To do this, it would be useful to develop guidance on the concept of a results chain; to include key conceptual steps in the TA process (e.g., initiation, conceptualization, transition, and institutionalization); and to illustrate this with function-specific results chains for common generic TA functions within each of the TA departments. The overall framework should however be kept simple.

As mentioned, the OTM Guidance Note states that project objectives should be the “immediate results” of the TA, giving the example of a functioning VAT rather than a better functioning economy. While at one level this can be seen as just a semantic issue, it is nevertheless somewhat confusing and unhelpful to define medium-term objectives as “immediate results” of TA. Immediate results are usually considered to be low down the results chain. The current objective/outcomes framework could therefore be usefully further developed by fleshing out the **concept of a results chain and bringing additional clarity about the different concepts in the results chain**. Conceptually, rather than just two levels (objectives and outcomes) it is helpful to think of a spectrum (or hierarchy) of results linking outputs to outcomes and objectives, with successively decreasing control of the Fund over results and an increase in confounding factors (the attribution problem gets more severe).⁸³ This would also address the odd finding that the ratings of objectives and outcomes were quite consistent, while principally, one would have expected that the rating of outcomes would be higher than the rating of objectives, as objectives are supposed to be of a higher level than the outcomes.

So for example, depending on the starting point, a functioning VAT will often be a more medium-term objective, not an immediate result of TA. For example, where a country does not have a VAT, there is a chain of earlier results that must be attained before a functioning VAT is in place. Some of these earlier steps in the results chain are more helpfully described as “immediate results” of TA. For example, following a policy decision

⁸³ The TAIMS Guidance Note, however, presents this as a binary situation: “(...) implementation of the recommendations is the responsibility of the country authorities,” because “(...) the Fund does not have full control over all the factors influencing the authorities’ implementation of the recommendations” (p. 3).

to introduce a VAT, workshops might be held to build understanding of critical issues and to develop implementation plans. This might be followed by drafting of a VAT law; having a VAT Bill presented to the legislature, and a new VAT law passed by the legislature; detailed implementing regulations drafted, and then adopted. Capacity would be created in successive steps to implement the law effectively, e.g., reorganize administrative structures; develop compliance and awareness programs; staff training; segment the taxpayer population; and so on.

The dilemma of public management is how best to balance accountability for what is within the entity's ability to significantly influence or control, with accountability for the outcomes/objectives that really matter and that justify the intervention in the first place, e.g., an increase in the tax: GDP ratio, or an increased ability to implement the budget as adopted by the legislature at the start of the year.

If accountability is pitched too high up the results chain, it is too easy for a public entity to avoid responsibility, on the basis that there are too many confounding factors that dilute the entity's influence over the outcomes. The medium-term objective is always just over the horizon, and there is insufficient attention to how much progress is being made on the intervening steps.

On the other hand, if accountability is pitched too low on the results chain, it is easy to deliver the outputs (TA advice, reports, training) with insufficient concern for whether they are persuasive, will they be implemented, or will they actually help shift the recipient government towards a desired medium-term objective. The political economy context in which the TA advice is being delivered, and the bureaucratic and other obstacles hindering implementation of TA outputs by the authorities, may receive insufficient attention. This may result in projects being initiated when there is insufficient prospect of commitment from the authorities, projects being continued or extended when there is little prospect of successful results, and insufficient feedback and learning on the basis of higher level results.

In designing performance management systems, it is also important:

- To aim for simplicity and parsimony. It is easy to overload a project management framework with too much complexity and to burden project managers and TA deliverers with bureaucratic requirements that do not all add net value.
- To settle on standardized and clearly defined terminology that is familiar to the staff who will operationalize the framework.
- To recall the lessons from the literature, that it can be easier to measure the unimportant and harder to measure the important – and that “what gets measured gets done.” In other words, “goal displacement” can occur when the measurable crowds out the important.
- Counter-productive behaviors can be induced when there is greater focus on (and incentive for) performance improvements; “gaming” is a real risk, e.g., low-balling the project outcomes to increase the likelihood of a high performance rating.

It is suggested that the accountability framework for IMF TA should retain a focus both on results early in the results chain (currently called outcomes) – to ensure sufficient accountability for delivery of outputs – and on results further up the results chain (currently called objectives/immediate results), to ensure an appropriate focus on changing key variables over the medium term.

However, it would be helpful to provide additional guidance on the appropriate levels in the results chain at which to specify project objectives and project outcomes, to help ensure greater consistency in approach, at least within individual TA departments. To do this, it would be useful to develop guidance on the concept of a results chain. This might usefully include key conceptual steps in the TA process (e.g., the two step process outlined in 2005 evaluation of TA of the Independent Evaluation Office, of building technical capacity), and then employing the increased capacity to raise performance; or the four steps of initiation, conceptualization, transition, and institutionalization, put forward by Matt Andrews.⁸⁴

The concept of a results chain should also be illustrated with function-specific chains for common generic IMF TA functions. For example, with respect to FAD's TA, guidance could be developed on results chains for revenue administration (such as the steps required to segment the taxpayer population and establish/strengthen the LTO; or to introduce the concept and practice of risk-based management in tax audit or customs inspection); or for PFM, to establish a TSA; or introduce revised budget classifications.

Greater clarity and consistency is required in specifying project objectives and outcomes, and in establishing them at appropriate levels, before the aggregate statistics on ratings for achievement of objectives and outcomes can be used as an input to results-based management, which is the intention indicated in the TAIMS Guidance Note.

These issues of the appropriate specification of expected performance remain integral to TA effectiveness under the new program approach to the JSA. However, the program approach should help the design of meaningful performance indicators, due to the multi-year framework and the larger pool of resources that can be concentrated on countries that are seriously implementing reforms. The larger volume of resources and extended time frame of a program, compared to the JSA projects, also justify more effort being put into each TA proposal and assessment. While an examination of the new JSA programs was outside the TOR for this evaluation, discussions with project managers indicated clear support in principle for the new program approach for these reasons.

Project documentation

Recommendation 2

Revise project documentation to prevent mistakes in project documentation as documented in this evaluation, to add valuable information, and to encourage the conduct of more analysis.

This recommendation relates to the recommendations in the 2010 JSA evaluation concerning the need for improvement of project proposals and project assessments, and concerning more emphasis on sustainability and ownership in the project proposals and project assessments.

⁸⁴ IMF Technical Assistance, Evaluation Report, Independent Evaluation Office, 2005, Chapter 6; Andrews, Matthew, 2010, "How Far Have Public Financial Management Reforms Come in Africa?" HKS Faculty Research Working Paper Series RWP10-018, May 2010.

First of all, the use of TAIMS has to be further improved so that each project/program has a unique identifier, and to ensure there is only one copy of each proposal and assessment (the latest copy) in the system at any time.

Secondly, project/program proposal and assessment templates need to include a succinct summary of the project at the start of the document. Project/program proposals should name the expert(s) where known and the planned volume of their inputs. All project assessments should name the expert(s) actually employed and indicate the actual volume and cost of their inputs.

Thirdly, connected to the first recommendation, more analysis and information should be collected in setting up the objectives and verifiable indicators. As indicated in the report, often, the objectives are too broad (strengthening supervision, developing a bond market, implementing risk management supervision, or implementing inflation target). Some of these objectives can only be achieved in steps and sequences, and require that other actions and steps are taken and frameworks are in place. Also, at times, the final implementation may be beyond the control of the receiving authorities – such as government approval for some central bank actions or decisions. It is therefore recommended that more attention is paid to these factors, and the risk or uncertainties related to the projects be highlighted and brought to the attention at the decision stage of approval of the TA project.

Furthermore, Project Managers should pay more attention to the sustainability of the projects. In countries where there is a large turnover of staff, or where there is a mismatch between the external demand for specific skills and the available human resources and skills in the relevant agencies, the potential risk of a partial or complete failure should be transparently brought to the attention of the interested parties. More analysis ex-ante is necessary to ensure that the delivered TA is effective and sustainable. All the risk factors should be clearly stated prior to the beginning of the project for further analysis and consideration.

Finally, progressively the proportion of project proposals, that contain baseline information and measurable benchmarks and targets, should be increased as well as reporting of results against baseline in the project assessment. Inclusion of a discussion of metadata in project proposals, identifying where the data to measure performance will come from and whose responsibility it is to produce, report, and disseminate it, may need to be considered seriously.

Project management

Recommendation 3

Strengthen further project management in a number of areas not yet addressed so far.

This recommendation relates to the recommendation in the 2010 JSA evaluation concerning the need for improvement of project proposals and project assessments and concerning information sharing with other donors.

The evaluation team considers that the following actions may be undertaken:

- a) As consistency and clarity of project/program objectives and outcomes increases, the functional departments together with OTM may start to use aggregate statistics on project ratings as soft input to reviewing TA performance, initially at the TA division level and subsequently widened to the department level.
- b) Sharing draft project proposals with the country authorities should be considered in order to seek their input, to achieve shared understanding, and to reach agreement on what will define a successful project and the relative contributions required of each party.⁸⁵ This could also help country authorities to signal commitment, and could also cover expectations about distribution of the TA reports.⁸⁶ It is noted that sensitive sections in the draft project proposals, for instance, concerning IMF staff's assessment of ownership and political risks, do not necessarily need to be shared.
- c) Subject to the consent of the country authorities, efforts to ensure actual circulation of the IMF TA reports to other key donors active in relevant TA fields, and to relevant officials within the government, should be continued. More proactive focus on this by the TA departments may be warranted, e.g., by obtaining agreement before TA commences. In addition, the current practice of routine and regular sharing of TA plans and diagnostics through informal meetings with other donors should be reinforced, to make this practice more consistent.
- d) More could be also done to share the experience of resident and other TA experts, both amongst the different expert groups and with FAD, MCM, STA, or LEG staff, by, for example, a web seminar at the end of a resident assignment or a series of short-term assignments.⁸⁷
- e) Moreover, more focus on progressive improvements in management information systems in recipient organizations as a project outcome could be set, facilitating monitoring of effectiveness and sustainability over a longer period. The IMF could provide important inputs to be included in a TA recipient's management information system. The functional departments, together with OTM, could discuss the feasible options (e.g., technical guidelines, TA, share good practices of other countries) and the distribution of responsibilities.
- f) In addition, encourage a more systematic multi-year program of evaluations of TA by each of the TA departments as introduced by MCM and applied by STA (be it sporadically), taking into consideration the workload associated with these evaluations. The evaluations should be part of the project cycle management of TA projects. In the case of training, the conduct of more systematic tracer studies may be explored to understand better the medium- to long-term impact of training activities.

⁸⁵ The TAIMS Guidance Note states: "The project objective is what the Fund and the beneficiary country seek to achieve as a result of the TA," which implies the need to reach common understanding and agreement. Other TA providers appear to follow the practice of sharing the project log frame with the recipient authorities, as part of the basic "contract" with the recipient government.

⁸⁶ As noted in IEO 2005, pp. 6-7.

⁸⁷ Feasibility will depend on the state of technology and time difference in countries where the experts are located.

Recommendation 4

Strengthen and increase specialist project management positions in the TA departments.

Increased staff specialization in the TA departments should be further considered, e.g., through introduction of specialist project manager positions to reduce the project management burden on functional experts and capture some economies of scale as the externally-funded TA is increased.⁸⁸ Generic tasks, which could be delegated to specialist project management staff, could include: (i) developing budgets and monitoring and reporting costs against budgets; (ii) administrative processes around expert selection and monitoring; and (iii) post-project monitoring of developments.

TA modality

Recommendation 5

Consider the use of innovative TA modalities or complementary modes of delivering TA.

This recommendation relates to the recommendation in the 2010 JSA evaluation concerning development of a strategy for programming of TA projects in combination with long-term and short-term experts. As has been discussed in this report, the combination of long- and short-term experts seems to be effective insofar as the short-term expert focuses on well specified areas. Other TA modalities may be considered, such as: (i) short-term attachments to more developed counterpart agencies in the region; (ii) brokering institutional twinning relationships between agencies in different countries⁸⁹; (iii) CARTAC's horizontal model for capacity building⁹⁰; as well as (iv) extending the successful replicating experience on harmonizing monetary and financial statistics in certain regions of the world to other areas.

In addition, the scope for greater use of distance delivery of TA through use of internet-based technologies may be explored. This could include periodic web seminars from head office (or by roster experts) on specific TA topics of interest across a region or group of countries.

More use could also be made of the practice of short-term and peripatetic experts providing informal TA on request of the authorities in-between country visits.

⁸⁸ This has been introduced already in MCM and in STA, and is being discussed in other departments as well.

⁸⁹ For example, neighbouring countries are sometimes in similar circumstances with respect to reform needs, and are open to learning from recent successful experience with specific reforms in a neighbouring country. Alternatively, a Tax Office, Ministry of Finance, Central Bank or Statistics Office in a more advanced country might in some instances be willing to provide staff inputs or accommodate staff exchanges or secondments over a period of time to help build capacity in a counterpart agency in a developing country.

⁹⁰ The horizontal approach to capacity building refers to a group of countries working together to develop sustainable capacity in carrying out a particular function. The intention is to make it possible to fill a gap that develops in one country through professional attachments, secondments and training largely provided by the other countries using a similar system. The model was developed in response to the particular needs of small countries where many functions - that are performed by a number of staff in large agencies - are carried out by one staff member with little back-up or overlap of responsibilities. This makes capacity development particularly vulnerable to one or two staff members resigning, being transferred or being promoted.

Recommendation 6

Improve accountability and visibility by adoption of a series of measures

This recommendation relates to the recommendations in the 2010 JSA evaluation concerning visibility, transparency and information disclosure.

The evaluation team considers that the following actions may be undertaken:

- a) Systematic effort should be put into post-project completion monitoring, to generate more information on the results attributable to and the sustainability of TA.⁹¹ The TAIMS Guidance Note (p. 4) states that TA departments are required to know what has happened in the countries to which TA has been provided.
- b) The performance assessment of the projects should also be sent for evaluation to the beneficiaries. A strong view has been expressed that the authorities would like to participate in the final evaluation of the projects. Besides, traditional forms, such as requests for written comments or short surveys, alternative forms may be considered, such as focused discussions at Spring and Annual Meetings or video-conferencing (using modern media). In addition, area departments may also be involved in this process.
- c) OTM and staff of the Ministry of Finance of Japan have been conducting periodic and ad-hoc field visits to countries to review the JSA-financed TA and this practice needs to be continued. The results of the visits may be put separately on the IMF/JSA website. In addition, OTM/Japanese authorities may consider a periodic evaluation with a narrow scope conducted by outside experts to evaluate JSA-funded programs, such as the previous evaluation and the present evaluation.
- d) The Japan embassies should be informed of the JSA-financed projects to increase awareness and participations of the Japanese authorities. This could be done from IMF HQ (functional departments or OTM) or via the Japan Executive Director office or by the IMF Resident representatives (where available).
- e) It should be ensured that the Japanese authorities are fully informed of all JSA in-country projects/programs, and are in a position to include a summary of JSA-financed TA in any summary of overall Japanese ODA provided to the recipient authorities, other donors, and the Japanese embassy.
- f) The IMF/JSA website needs to contain updated information at any moment of time, including information on projects approved and project completed. Regular updating is required.
- g) OTM and/or functional departments specifically may need to consider the production of brief information brochures of the results of TA projects, to be translated in Japanese and be sent to the Ministry of Finance of Japan for possible inclusion on

⁹¹ As also recommended in IEO 2005, pp. 6-7

the Japanese-language website of the Ministry of Finance, to inform Japanese taxpayers better.

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Annex A.1: Evaluation approach and methodology

Objectives of the evaluation

The objectives of the evaluation are threefold:

- To evaluate whether the JSA has been an effective instrument for capacity building in the recipient countries;
- To determine if the JSA-funded TA delivery provides sufficient accountability to Japanese taxpayers; and
- To analyze the strengths/shortfalls of projects, and make recommendations that would improve the future design of programs, their implementation, their assessment, and the institutional arrangements for the management of programs.

151 projects are assessed in this evaluation. These are all the projects for which the completed project assessments were sent to the Japanese authorities between May 1, 2008 and April 30, 2010.

Evaluation criteria and evaluation questions

Two categories of evaluation criteria have been selected by the Japanese authorities and the IMF for this evaluation: (i) economic-related criteria based on the OECD DAC evaluation criteria concerning relevance, effectiveness, sustainability, and efficiency; and (ii) governance-related criteria focusing on accountability to Japanese taxpayers.

OECD DAC criteria

The OECD DAC criteria comprise:

Relevance: The extent to which TA projects took into account the priority needs of beneficiary countries.

- Did the JSA-funded TA help define or meet the priority needs of countries?
- Were the JSA-funded TA activities well integrated with IMF surveillance and lending?

Effectiveness: Measures the extent to which TA projects have attained their objectives and identifies factors that may affect achievement of objectives.

- To what extent did the projects achieve their objectives?
- Were the JSA-funded TA projects' activities well coordinated and leveraged with those of other donors and TA providers?

Sustainability: Measures whether the benefits of a TA project are likely to continue after the donor funding has been withdrawn.

- Did the JSA-funded TA lead to tangible and lasting results?
- Did the JSA-funded TA project succeed in identifying, using, and training local expertise?

Efficiency: Measures the outputs—qualitative and quantitative—in relation to the inputs.

- Were the projects cost-effective?

- Was the management and backstopping of TA projects' activities by IMF headquarters staff of sufficient quality and timeliness?
- Were recipient authorities sufficiently involved in achieving project outcomes and objectives?

Accountability criteria

The accountability criteria comprise:

Consistency of JSA activities with Japan's ODA policies

- Have the JSA activities been consistent with Japan's ODA policies?
- Have the JSA activities overlapped negatively with other Japan's ODA initiatives, including bilateral ODA activities? If so, how can these overlaps be best removed/addressed?

Visibility

- Has the JSA activities provided adequate visibility for Japan as an ODA donor country?
- How can the visibility part of the JSA guidelines be changed to improve visibility for Japan as an ODA donor country?

Support for IMF TA versus other avenues for providing development assistance

- What are the advantages of supporting IMF TA, as compared to using Japanese funds for other types of development assistance?

Management of JSA-funded activities

- Has appropriate information been provided to the Japanese authorities for accountability to Japanese taxpayers?
- How can the JSA-funded project proposals and assessments be changed to improve accountability to Japanese taxpayers?

Approach and methodology

The two types of evaluation criteria as described above are distinguished as each category serves its own purpose, i.e. **economic-related** criteria, based on the OECD DAC evaluation criteria, and **governance-related** criteria, covering criteria addressing the important issue of accountability.

The evaluation methodology follows to large extent the approach and methodology used for the recent evaluations of the AFRITACs and PFTAC. It has been modified to reflect the needs of this evaluation and the sub-criteria indicated in the Terms of Reference.

The OECD DAC criteria have been applied to each Technical Assistance area: Fiscal Affairs, Monetary and Capital Markets, Statistics, IMF Institute, and Legal. Within each criterion the evaluation questions have been given certain weights: in few cases equal weights (efficiency), in other cases (relevance, effectiveness, sustainability) different weights. These weights are subjective and reflect the best judgment of the evaluation team. The tables below present the weights applied in this evaluation.

Weights - Relevance of JSA-funded projects	Weight
Did the JSA-funded TA help define or meet the priority needs of countries?	75%*
Were the JSA-funded TA activities well integrated with IMF surveillance and lending?	25%
Total	100%

* The first evaluation question has been given a higher weight in this evaluation as the demand side for TA is considered to be very important in determining TA needs.

Weights - Effectiveness of JSA-funded projects	Weight
To what extent did the projects achieve their objectives?	75%*
Were the JSA-funded TA projects' activities well coordinated and leveraged with those of other donors and TA providers?	25%
Total	100%

* The first evaluation question has been given a higher weight in this evaluation as it represents the key question in determining effectiveness. The second evaluation question is also important, but coordination and leveraging do not guarantee alone success in effectiveness. The lower weight does not imply that the coordination issue is unimportant.

Weights - Sustainability of JSA-funded projects	Weight*
Did the JSA-funded TA lead to tangible and lasting results?	60%
Did the JSA-funded TA project succeed in identifying, using, and training local expertise?	40%
Total	100%

* The first evaluation question has been given a slight higher weight in this evaluation as it represents the key question in determining sustainability. The second evaluation question is also important, as use of local expertise may contribute to achieving a sustainable situation.

Weights - Efficiency of JSA-funded projects	Weight
Were the projects cost-effective?	33%
Was the management and backstopping of TA projects' activities by IMF headquarters staff of sufficient quality and timeliness?	33%
Were recipient authorities sufficiently involved in achieving project outcomes and objectives?	33%
Total	100%

Weights - Consistency of JSA-funded projects	Weight
Have the JSA activities been consistent with Japan's ODA policies?	50%
Have the JSA activities overlapped negatively with other Japan's ODA initiatives, including bilateral ODA activities? If so, how can these overlaps be best removed/addressed?	50%
Total	100%

For each criterion an aggregate rating is calculated using assigned weights to the TA areas based on the amount of money involved in the JSA-funded TA projects. A four point rating scale was used – Excellent, Good, Modest and Weak.⁹² In border cases the evaluators scored, for instance, 'Good to Modest'. With respect to the relevance criterion, the score 'excellent' required that all evidence (desk research, interviews, field visits, and surveys) would point that the JSA-funded TA helped to define or meet the priority needs of countries and that the JSA-funded TA activities were well integrated with IMF surveillance and lending. 'Good' would imply that the evidence addressed the questions as well positively, though some evidence would point to a less than optimal situation.

⁹² The rating method is similar to the methods used in previous evaluations commissioned by OTM. The evaluation team has used a descriptive rating method (Excellent to Weak) instead of a numerical one (1 to 4) as this was considered to be suitable to the analytical story-telling approach taken when writing this evaluation report, allowing it be accessible (and hopefully useful) for readers not familiar with the IMF /JSA.

‘Modest’ would mean that one evaluation question was less positively answered. ‘Weak’ implied that the evidence shows a number of major shortcomings.

The OECD DAC criteria have been aggregated into an aggregate score. The rankings per evaluation criteria and sub-rankings per evaluation question are based on an interactive process where the evaluation team discussed, and where necessary modified, their initial rankings to ensure consistency between the functional areas.

The same method has been used for the Accountability criteria to arrive at an aggregate score on accountability, also using the same four point rating scale. The tables below present the weights applied in this evaluation.

Weights - OECD-DAC criteria	Weight
Relevance	25%
Effectiveness	25%
Sustainability	25%
Efficiency	25%
Total	100%

Weights - Accountability criteria	Weight
Consistency	25%
Visibility	25%
Advantages of support for IMF TA	25%
Management of JSA-funded activities	25%
Total	100%

Evaluation methods used included data collection, desk research, interviews, telephone conversations and email communications with IMF staff in Washington, D.C., and in the field, field missions to five countries (Cambodia, Nepal, Philippines, Fiji and Lebanon), email communications with some resident advisors, and three specially designed online questionnaires which have been distributed among beneficiaries, resident advisors and experts, and IMF staff.

The countries visited were selected to cover a series of projects in different regions where JSA-funded projects have been implemented with varying success.

With regard to the FAD projects, country visits to Cambodia and Nepal were made. These countries were selected based upon desk review and discussions with IMF staff. The 57 FAD projects were spread over 28 countries, so that in many countries there was only one project. Because of the desirability of visiting countries where there were a number of projects – to increase the chances of observing factors contributing to successful and unsuccessful projects – attention was focused on Nepal (5 projects) and Cambodia (4 projects), which had the most projects of any countries. Of those two countries, the self-assessment of the Cambodian projects suggested the projects were relatively unsuccessful (three were rated a “2” on achievement of outcomes, and the fourth was rated a “3”). In Nepal, one project was rated a “4”, one a “3”, and three were rated as “2” (see Annex A4 for details of these individual projects). These nine projects therefore provided a good sample of relatively successful and less successful projects. The relevant project managers in FAD also supported the selection of Nepal for a country visit on the basis that the success of the TSA project there was in marked contrast to the

results of donor TA generally in Nepal (which is a difficult environment), and on the basis that the authorities would be very accessible.

With regard to MCM, country visits were conducted to Cambodia and the Philippines to deepen the evaluation of MCM projects financed by the JSA. Like with FAD the 52 MCM projects were spread over 35 recipients, so that in many countries there was only one project. Because of the same desirability of visiting countries where there were a number of projects attention was focused on Cambodia (5 projects) and Philippines (4 projects), which had the most projects of any countries. Also, the cost of TA for these two countries alone amounted to 16% of the total cost of JSA funded TA in MCM. Of these two countries, the self-assessment of the Cambodian projects indicated that the outcome was very uneven with some components of the same project rated "2" and others "3-4". In addition, some ratings for some components of the projects required some clarification and discussion with the receiving authorities and the experts as well. On the contrary, in the case of the Philippines, the TA was fully effective and well coordinated by the authorities. The ratings for the Philippines were all on the high side. Taking into consideration the above factors, these nine projects provided a good sample of relatively successful and less successful projects.

In addition, with respect to FAD and MCM, the geographic proximity between Cambodia on the one hand and Nepal and the Philippines on the other hand reduced considerably travel time and cost. Visiting Cambodia by both evaluators, focusing on FAD and MCM projects, gave also an opportunity to assess whether there was a significant difference between outcomes and implementation of TA delivered by FAD and MCM in the same country. Apparently, no major differences were noted in terms of outcomes and TA delivery.

Also country visits were conducted to Lebanon and Fiji. It was considered to examine projects in other geographical areas with different conditions and therefore potentially other factors contributing to successful and unsuccessful projects, such as the Pacific and Middle East region. Fiji was selected as this provided the opportunity to examine in close detail a range of projects (STA, FAD, MCM) implemented in small island economies. Lebanon was selected as this provided the opportunity to examine FAD and STA projects in one country. In addition, the multi-country STA project could provide interesting insights as according to the self-assessment the project was successfully implemented in Syria and less successfully in Lebanon. Due to cost reasons it was decided to focus on Lebanon to understand political-economy factors affecting the fate of the project in that country.

Three specially designed online questionnaires have been distributed among beneficiaries, resident advisors and experts, and IMF staff. The three questionnaires included some common questions, but also target-group specific questions which would allow triangulating the different responses of the different target groups. The questionnaires were distributed using the online survey tool 'Checkmarket' (www.checkmarket.com). Two reminders were sent to two target groups: beneficiaries and resident advisors and experts. Due to the very low response rate of IMF staff, there were concerns that the invitation to participate sent through the online survey tool did not reach all participants. OTM was informed about this and provided support to increase the response rate. Through secure Ecorys servers a reminder was sent to IMF staff and the response rate increased to some extent. The table below presents some statistics on

panel size and responses received. It also shows that not all participants who opened the email invitation completed the questionnaire.

Table A.1-1. Online surveys: Panel size and responses

	Panel size	Email bounced back	Questionnaires completed	Response rate	Saw email	Opened email as % of panel size*
Experts	91	9	36	40%	47	52%
IMF staff	69	1	24	35%	28	41%
Beneficiaries	167	24	22	13%	40	24%
			82			

* Opened email after initial request to participate

In reaching its conclusions, the evaluation team considered evidence from the various sources and attempted, to the extent possible, to triangulate the different findings from the various evaluation methods and validate key conclusions with information from the multiple sources. Nonetheless, as with any evaluation, the evaluation team applied a considerable amount of judgment. The iterative process of determining the scores ensured common understanding and agreement.

The evaluation was conducted within a short period from March 14 to April 29 2011. The assessment started with a desk review of project proposals and assessments, followed by a weeklong visit to Washington, D.C., from 21-25 March for meetings with OTM, the TA departments, and area departments. This was followed immediately by the country visits.

The Office for Technical Assistance Management and the other IMF departments have provided the team with a vast amount of relevant documents and information. Both in Washington, D.C., and during the country visits interviewees provided valuable information and participated in open discussions. Due to the restricted time the evaluators reviewed relevant reports from projects in countries visited by the team to obtain a better picture of the projects' objectives, activities, and outputs (such as progress and final reports by experts, back-stopper's comments, relevant diagnostic mission reports of all the projects in the sample, or area department country reports such as on Article IV consultations). This restricted scope did not allow direct assessment of the quality of TA reports and advice or of HQ backstopping. The short elapsed time for the evaluation, and its coincidence with the IMF Spring Meetings, has affected the effectiveness of the surveys as the response rates were not so high, except for the survey among resident advisors and experts (response rate of 40%). Nonetheless, the evaluation team considers the findings and conclusions of this evaluation still representative. The survey results basically confirmed the evidence collected through the other methods.

Due to the recent natural disaster in Japan, a visit to the Japanese authorities could not be undertaken. The team was assisted by a Japanese-speaking research assistant who studied documents on Japan's ODA policies in the original language and reviewed the Japanese pages on the websites of the Japanese Ministry of Finance, the Ministry of Foreign Affairs, and JICA to examine the provision of information on JSA to Japanese taxpayers.

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Annex A.3: List of meetings

A.3.1: List of meetings in Washington, D.C.

Office of Technical Assistance Management

Harish Mendis	Senior Technical Assistance Officer	
Elizabeth Cunningham	Senior Technical Assistance Officer	
Delano Radgman	Technical Assistance Officer	

Fiscal Affairs Department

Kiyoshi Nakayama	Advisor and TA Coordinator for Asia Pacific	
Marco Cangiano	Assistant Director	Public Financial Management I
Michel Lazare	Assistant Director	Public Financial Management II
David Kloeden	Deputy Division Chief	Revenue Administration Division
Graeme Ludlow	Deputy Division Chief	Revenue Administration Division
Holger van Eden	Deputy Division Chief	Public Financial Management II
Pokar Khemani	Senior Economist	Public Financial Management I
Abdul Khan	Senior Economist	Public Financial Management I
Sailendra Pattanayak	Senior Economist	Public Financial Management I
Jean-Luc Helis	Senior Economist	Public Financial Management II
Tej Prakash	Senior Economist	Public Financial Management II
Graham Harrison	Senior Economist	Revenue Administration Division
Andrew Masters	Senior Economist	Revenue Administration Division
Gilles Montagnat-Rentier	Senior Economist	Revenue Administration Division
Rocio Sarmiento	Technical Assistance Officer	Resource and Information Management
Lidija Joseph	Senior Budget Assistant	Resource and Information Management
Cemile Sancak	Senior Economist	Resource and Information Management
Christian Dimaandal	Senior Administrative Assistant	Resource and Information Management
Eliko Pedastsaar	Economist	Resource and Information Management

Monetary and Capital Markets Department

IMF Staff		
Axel Bertuch-Samuels	Deputy Director	Immediate Office
Jonathan Fietcher	Deputy Director	Immediate Office
Mark O'Brien	Division Chief	Resources Management
Kal Wajid	Division Chief	Africa
Daniel Hardy	Assistant Director	Asia- Western Hemisphere
Toshitake Inoue	Advisor	Immediate Office
Bernard Laurens	Deputy Division Chief	Africa
Karl Driessen	Deputy Division Chief	Western Hemisphere
Barbara Baldwin	Deputy Division Chief	Resources Management
Rodolfo Maino	Senior Economist	Asia
Ava Ayrton	Special Project Officer	Resources Management
Diane Mendoza	Senior Financial Sector Expert	Asia/Financial Oversight

Corinne Coutinho	Technical Assistant Officer	Resources Management
MCM experts		
Richard Nun	Long-term Advisor	Bank Supervision
Larry Chilton	Short-term Advisor	Bank Supervision
Robert Fisher	Advisor	Bank Supervision

Statistics Department

Armida San Jose	Assistant Director	
Rainer Köhler	Deputy Division Chief	Resource Management Division
Shelly Winston	Economist	Resource Management Division
Jaroslav Kučera	Senior Economist	Balance of Payments Division
Maria Mantcheva	Deputy Division Chief	Real Sector Division
Jose Carlos Moreno-Ramirez	Senior economist	Financial Institutions Division
Alberto F. Jimenez de Lucio	Senior economist	Government Finance Division

IMF Institute

Donogh McDonald	Senior Advisor, Senior Budget Manager	
Marc Quintyn	Division Chief	Africa Division
Susan E. Jones	Budget Officer	

Office of Budget and Planning

Heikki Hatanpää	Deputy Division Chief	
Anne Kim	Senior Budget Officer	

Independent Evaluation Office

Nancy Wagner	Advisor	
Marcelo Selowsky	Advisor	

Area Departments (AFR, APD, MCD)

Akihido Yoshida	Advisor	Asia and Pacific Department
Christopher Lane	Deputy Division Chief	African Department
Tsidi M. Tsikata	Advisor, Technical Assistance Coordinator	African Department
Enrique Gelbard	Division Chief	Middle East and Central Asia Department
Mark Horton	Division Chief	Middle East and Central Asia Department
Andreas Bauer	Division Chief	Middle East and Central Asia Department
Saade Chami	Coordinator METAC	(conference call)

Japan International Cooperation Agency U.S.A. Office

Keiichiro Nakazawa	Chief Representative	Japan International Cooperation Agency U.S.A. Office
Chiharu Kudo	Representative	Japan International Cooperation Agency U.S.A. Office

A.3.2: List of meetings in Cambodia

Ministry of Economy and Finance		
Sim Eang	Delegate of the Royal Government of Cambodia in charge as Director General	General Department of Taxation
Um Seiha	Deputy Director General	General Department of Taxation
Em Khin Vorac	Deputy Director General	General Department of Customs and Excise
Sok Saravuth	Budget Director and Manager of the Public Financial Management Reform Committee Secretariat	Budget Department
Hiv Sovann	Deputy Director General	General Department of the National Treasury
Vong Bunintreavuth	Deputy Director General	General Department of the National Treasury
Meas Bunthon		General Department of the National Treasury
Chean Hieng	Director Accounting Department	General Department of the National Treasury
In Someth	Head of the Cash Management Unit	Department of Financial Affairs
Keo Phally	Section Head	Budget Department
Central Bank		
Nguon Sokha	Technical Director General	
Pal Buy Bonngang	Director General of Banking Supervision	
Kim Vada	Deputy Director General	
Chea Serey	Deputy Director General	
Neav Chantana	Deputy Governor	
Bun Chanty	Director On-Site Supervision	
Men Pheakdey	Deputy Banking Supervision	
Toep Kim Nhean	Director Internal Audit	
Roth Sovannorak	Director Off-Site Supervision	
Ouk Sarat	Deputy Chief of Banking Supervision division	
Thierry Bangratz	IMF/MCM Long-term Advisor	
Other organizations		
Matsuo Hideaki	Head	Economic and ODA Section, Embassy of Japan
Hirata Hitoshi	Senior Representative	Japan International Cooperation Agency, Cambodia Office
Suzuki Keiko	Project Formulation Officer	Japan International Cooperation Agency, Cambodia Office
Hak Lyda	Program Officer	Japan International Cooperation Agency, Cambodia Office
Sodeth Ly	Public Sector Specialist	Poverty Reduction and Economic Management, World Bank
Chamroen Ouch	Senior Programs Officer	Cambodia Resident Mission, Asian Development Bank

A.3.3: List of meetings in Nepal

Ministry of Finance		
Krishna Hari Baskota	Secretary (Revenue)	
Rajan Kanal	Director General	Inland Revenue Department
Prem Upadhyay	Director	Planning and Human Resources, Inland Revenue Department
Tanka Mani Sharma	Director General	Department of Customs
Ananda Raj Dhakal	Deputy Director General	Department of Customs
Nabaraj Bhandari	Director	Customs Reform and Modernization, Department of Customs
Bharat Prasad Poudyal	Joint Financial Comptroller General	Financial Comptroller General Office
Sushil Pandey	IT Director	Financial Comptroller General Office
Yad Bahadur Timilsina	Accounts Officer	Lalitpur District Office, Financial Comptroller General Office
Udaya Pant	PFM Advisor (IMF)	Financial Comptroller General Office
Other organizations		
Take Toru	Senior Representative	Japan International Cooperation Agency, Nepal
Sushil Kumar Bhattachan	Chief Program Officer	Japan International Cooperation Agency, Nepal
Ram Prasad Bhandari	Aid Coordination Advisor	Japan International Cooperation Agency, Nepal
Duncan Overfield	Senior Economic Advisor	Department for International Development, Nepal
Hisanobu Shishido	Policy Cluster Leader	World Bank, Nepal
Roshan Darshan Bajracharya	Senior Economist	World Bank, Nepal
Bigyan Pradhan	Country Sector Coordinator (Financial Management and Procurement)	World Bank, Nepal

A.3.4: List of meetings in the Philippines

Central Bank		
Deputy Governor Espenilla	Supervision and Examination Sector	
Marlene Tiquia	Deputy Director Supervision and Examination Sector	
Martin Guilfoyle	IMF/MCM Long-term Advisor	
John Hefti	IMF/MCM Short-term peripatetic expert	
Other organizations		
Dennis Botman	IMF Resident representative	International Monetary Fund
Takahiro Etchu	Finance Officer	Embassy of Japan
Toru Yoshida	JICA official (communicated by e-mail)	Japan International Cooperation Agency, Philippines Office

A.3.5: List of meetings in Fiji

Fiji Islands Bureau of Statistics		
Nilima Lal	Divisional Manager	Economic Statistics
Artika Devi	Assistant Statistician	
Navilini Singh	Statistician	Establishment Surveys
Litia Drodrolagi	Senior Statistician	National Accounts
Fiji Revenue & Customs Authority		
Jitoko C. Tikolevu	Chief Executive Officer	
Kumar Sami Goundar	National Manager	Revenue collection
Lily Bingwor	Assistant Manager	Revenue collection
Ministry of Finance		
Isikeli Vocedua	Director	Debt & Cashflow Management
Maciusela N. Lumelume	Director	Asset Management
Reserve Bank of Fiji		
Barry Whiteside	Acting Governor	
Caroline Waqabaca	Acting Chief Manager	Economics Group
Lorraine Seeto	Advisor	Executive services Group
Pacific Financial Technical Assistance Center and IMF		
Matt Davies	PFTAC Coordinator	
Margaret Cotton	Revenue Administration and Policy Advisor	Pacific Financial Technical Assistance Centre
Michael Andrews	Multi-sector Statistics Advisor	Pacific Financial Technical Assistance Centre
Yongzheng Yang	Resident Representative for Pacific Island Countries	International Monetary Fund
Other organizations		
Takato Maki	First Secretary, Economic Cooperation	Embassy of Japan, Fiji
Masahiro Ito	Assistant Resident Representative	JICA Fiji Office

A.3.6: List of meetings in Lebanon

Lebanese authorities		
Alain A. Biffani	General Director	Ministry of Finance, Republic of Lebanon
Maral Tutelian Guidanian	Director General	Central Administration for Statistics - Presidency of the Council Of Ministers, Republic of Lebanon
Middle East Technical Assistance Center		
Chami Saade	METAC Coordinator	Middle East Technical Assistance Center
Manal Assir	Revenue Administration Advisor	Middle East Technical Assistance Center

Annex A.4: Overview of JSA-funded projects

A.4.1 Fiscal Affairs Department

JSA #	Project ID	Project Title	Budget
2695	FAD_AFR_2007_02	RA Advisor	143,000
2714	FAD_AFR_2008_01	Regional PFM Advisor	301,400
2717	FAD_AFR_2008_02	Tax and Customs Administration Reforms	209,300
2720	FAD_AFR_2008_03	Revenue Administration Reform	149,500
2761	FAD_APD_2009_01	High-Level Tax Policy Seminar	163,000
2718	FAD_AZE_2008_01	Tax administration reform	59,800
2748	FAD_BLR_2009_01	Medium-Term Budgeting	65,800
2708	FAD_CAF_2008_01	Public Financial Mgmt Advisor	130,200
2753	FAD_CIV_2009_01	Modernization of Revenue Administration	59,800
2672	FAD_CMR_2007_01	Regional Revenue Admin. Advisor	370,500
2706	FAD_COD_2008_01	Public Financial Mgmt Advisor	130,200
2729	FAD_DJI_2008_02	Public Financial Mgmt	59,800
2742	FAD_DJI_2009_01	VAT Implementation Advisor	59,800
2739	FAD_DZA_2009_01	Modernization of Revenue Admin	59,800
2733	FAD_EUR_2009_01	Regional PFM Advisor to SEE	366,377
2698	FAD_GEO_2007_01	PFM	89,400
2712	FAD_IDN_2008_01	Treasury Reforms	119,600
2688	FAD_KEN_2007_01	Customs Administration Reform	171,600
2687	FAD_KHM_2007_01	Treasury Advisor	200,200
2703	FAD_KHM_2008_01	TA to Customs and Excise Dept	239,200
2737	FAD_KHM_2009_01	Customs Reform and IT	179,400
2744	FAD_KHM_2009_03	Improving Budget Operations	59,800
2705	FAD_LAO_2007_02	Customs Administration	59,800
2731	FAD_LAO_2009_01	Customs Administration	101,700
2697	FAD_LBR_2007_02	Tax Administration	228,800
2746	FAD_LBR_2009_03	Implementation of the new PFM	182,871
2696	FAD_MCD_2007_01	RA	149,000
2707	FAD_MCD_2008_01	Regional PFM Advisor	317,400
2702	FAD_MDV_2008_01	Peripatetic Treasury Advisor	119,600
2752	FAD_MDV_2009_01	IFMIS Development	89,700
2735	FAD_MLI_2009_01	Tax Administration	59,800
2734	FAD_MNE_2009_01	Cash and Debt Management	65,800
2740	FAD_MNG_2009_02	Budget Planning support	94,200
2732	FAD_MRT_2009_01	Customs Administration	59,800
2736	FAD_MTA_2009_01	RA Advisor	662,204
2781	FAD_NAM_2009_03	Program Budgeting	62,114
2719	FAD_NGA_2008_01	Resident PFM Advisor	119,600
2700	FAD_NPL_2007_03	Revenue Administration TA	143,000
2715	FAD_NPL_2008_01	PFM	331,984
2727	FAD_NPL_2008_02	RA	302,471
2711	FAD_PER_2008_01	TREASURY Mgmt Advisor	418,628
2692	FAD_PFT_2007_02	PFM	85,800
2710	FAD_PFT_2008_01	Revenue Policy and Administration	310,400
2745	FAD_PFT_2009_02	RA Advisor	646,204
2669	FAD_PHL_2007_01	Tax Administration	257,400
2713	FAD_PRY_2008_01	Customs Administration	59,800
2751	FAD_PRY_2009_02	Tax & Customs Adm. Reform Strategy	89,700
2709	FAD_TMP_2008_01	Treasury Advisor	564,204
2725	FAD_UGA_2008_01	Revenue Administration	59,800
2694	FAD_WAU_2007_01	Public Financial Mgmt	171,600
2726	FAD_ZMB_2008_01	Revenue Administration Expert	59,800
2780	FAD_ZMB_2009_01	Modernizing Revenue Administration	91,057
		USD	9,351,714

A.4.2 Monetary and Capital Markets Department

JSA #	Project ID	Project Title	Budget
1712	MCM_BDI_2008_03	Central Bank Modernization	260,400
1731	MCM_BEA_2008_02	Regional Public Debt Market	260,400
1709	MCM_BGD_2008_01	Bond Market Development	89,700
1721	MCM_BGD_2008_02	Accounting Reforms	29,900
1728	MCM_BGD_2009_01	Bond Market Development	89,700
1736	MCM_BGD_2009_02	Implementation of Accounting Reform	89,700
1692	MCM_DZA_2007_01	Banking Supervision	228,800
1693	MCM_EGY_2007_01	Developing Inflation Targeting	257,400
1691	MCM_EUR_2007_01	Monetary Policy	339,350
1696	MCM_IDN_2007_01	Bank supervision Advisor	260,400
1715	MCM_IDN_2008_03	Market Risk Supervision	179,400
1718	MCM_IDN_2008_05	Banking School Curriculum Development	89,700
1723	MCM_IDN_2008_06	Bank Supervision Advisor	260,400
1695	MCM_KHM_2007_01	On-Site Banking Supervision	89,700
1706	MCM_KHM_2008_01	Resident Advisor	260,400
1716	MCM_KHM_2008_02	Enhancing NBC Internal Audit	59,800
1727	MCM_KHM_2009_01	On-Site Banking Supervision	59,800
1729	MCM_KHM_2009_02	Resident Advisor	260,400
1698	MCM_LBR_2008_02	Banking Supervision Reform	260,400
1699	MCM_LBR_2008_03	Monetary and Financial Policy	260,400
1704	MCM_MCD_2008_02	Central Bank Accounting	308,400
1724	MCM_MDV_2008_03	Develop MMA Research Capacity	119,600
1690	MCM_MKD_2007_02	Banking Supervision	260,400
1720	MCM_MNG_2008_01	Monetary Policy Implementation	29,900
1733	MCM_MNG_2009_01	Supervisory and Regulatory Cap	328,900
1689	MCM_PHL_2007_02	Strengthening Banking Supervision	260,400
1725	MCM_PHL_2008_04	Strengthening Bank Supervision	260,400
1735	MCM_PHL_2009_01	Improving Banking Supervision	89,700
1738	MCM_PHL_2009_03	Problem Bank Unit Bangko Sentral	62,114
1701	MCM_PNG_2007_01	Internal Audit	89,700
1703	MCM_RWA_2008_01	Non-Bank Financial Supervision	260,400
1688	MCM_SLB_2007_01	Monetary and Financial Advice	171,600
1710	MCM_SLE_2008_01	BSL Accounting	59,800
1711	MCM_SLE_2008_04	Banking supervision	89,700
1719	MCM_SYR_2008_03	Banking Supervision Advisor	260,400
1705	MCM_THA_2008_02	Ext. Bank Supervisor Advisor	260,400
1717	MCM_TLS_2008_04	Advisor to General Manager	179,400
1722	MCM_TLS_2008_05	Banking Supervision	89,700
1730	MCM_TTO_2009_01	Project Proposal for Financial	130,200
1700	MCM_UVK_2008_01	Banking Supervision	179,400
1676	MFD_APD_2007_03	Bank Supervision	118,400
1683	MFD_BGD_2007_01	Enhancing Internal Audit	114,400
1682	MFD_BTN_2007_03	Liquidity Management Framework	85,800
1633	MFD_KGZ_2006_03	Capital Market Development	162,600
1674	MFD_LBR_2007_02	Bank Restructuring	114,400
1649	MFD_MTA_2006_03	Liquidity Management	101,300
1677	MFD_NPL_2007_01	Financial Sector Oversight	114,400
1658	MFD_PNG_2006_02	Reserve Management/Financial Reporting	228,800
1659	MFD_PNG_2007_02	Bank Supervision	114,400
1664	MFD_RWA_2006_03	FSAP Follow-up TA	114,400
1686	MFD_TTO_2007_01	Financial Supervision Advisor	260,400
1675	MFD_WBG_2007_03	Peripatetic Advisors to PMA	343,200
		USD	9,049,164

A.4.3 Statistics Department

JSA #	Project ID	Project Title	Budget
4303	STA_AFG_2007_12	Peripatetic BOP Advisor	115,800
4304	STA_AFG_2007_13	Peripatetic Real Sector Statistics Advisor	143,000
4307	STA_AFG_2007_14	Peripatetic MFS/GFS Advisors	89,700
4323	STA_AFG_2009_15	Peripatetic Monetary and Financial Advisor	59,800
4302	STA_AFR_2007_19	Regional Real Sector Statistics Advisor	330,400
4313	STA_AFR_2008_21	Real Sector Statistics RSA	280,400
4321	STA_AFR_2009_24	Monetary and Financial Statistics	70,000
4335	STA_AFR_2010_27	CDIS Seminar for Francophone African	50,000
4336	STA_AFR_2010_28	CDIS Seminar for Anglophone African	30,000
4311	STA_AFW_2008_10	Real Sector Statistics Advisor	298,400
4318	STA_APD_2008_15	GDDS Workshop	50,000
4322	STA_CAR_2009_12	Seminar on Harmonization of MFS	30,000
4340	STA_EUR_2010_15	BOP Remittances Course	70,000
4317	STA_IMF_2008_13	GDDS Workshop	70,000
4301	STA_MCD_2007_14	Regional Real Sector Statistics Advisor	295,400
4310	STA_MCD_2008_14	External Sector Statistics Advisor	285,400
4315	STA_MCD_2008_15	National Accounts Advisor	577,204
4293	STA_MNG_2007_10	Peripatetic Real Sector Statistics	114,400
4294	STA_PFT_2007_12	Regional Real Sector Statistics Advisor	143,000
4297	STA_PFT_2007_13	Peripatetic Monetary & Financial Stats	143,000
4314	STA_PFT_2008_14	Multisector Statistics Advisor	305,400
4281	STA_WHD_2006_11	Monetary and Financial Statistics	271,000
4325	STA_WHD_2009_14	Regional SNA Seminar to Latin American	93,750
		USD	3,916,054

A.4.4 IMF Institute

JSA #	Project ID	Project Title	Budget
6196	INS_AFG_2009_01	Financial Programming and Policies	93,750
6182	INS_AFR_2008_01	Reg Crs on Ext Vulnerabilities	93,750
6198	INS_AFR_2009_04	Macroeconomic Management and Fin Pol	50,000
6183	INS_APD_2008_01	Tokyo Seminar	350,000
6195	INS_APD_2009_01	IMF-Singapore Regional Training	250,000
6192	INS_BCE_2009_01	Financial Programming and Policies	93,750
6193	INS_BEA_2009_01	Regional Course on External Vulnerabilities	93,750
6190	INS_CHN_2009_02	Short-term Expert for Macroeconomic	29,900
6194	INS_JAI_2009_01	Macroeconomic Management	93,750
6176	INS_JVI_2008_01	Macroecon. Mgt/Struct. Adjustment	500,000
6184	INS_JVI_2008_02	Macroecon. Mgt/Struct. Adjustment	500,000
6197	INS_MFM_2009_01	Financial Programming and Policies	70,000
6175	INS_STI_2007_03	Long-term Expert at the STI	260,400
6177	INS_STI_2008_01	Macroecon. Anal. & Policy Training	260,400
6186	INS_STI_2008_02	Macroec. Analysis & Policy Training	260,400
6187	INS_STI_2008_03	Macroec. Analysis & Policy Training	260,400
6188	INS_WAI_2009_01	Financial Programming and Policies	93,750
6199	INS_WAI_2009_02	Financial Programming and Policies	93,750
USD			3,447,750

A.4.5 Legal Department

JSA #	Project ID	Project Title	Budget
3080	LEG_ALB_2008_02	LEG Banking Law Workshop	93,750
3067	LEG_APD_2007_01	Tax-Related Legal Drafting	286,000
3078	LEG_EUR_2008_04	Workshop on ML/FT Typologies	93,750
USD			473,500

Annex A.5: JSA-funded projects and their ratings

This annex presents the JSA-funded projects and the scoring of project objectives and related project outcome. The information is mainly derived from the project assessments. In case the completed project assessments did not contain the rating, interviews provided the team with additional information on scores. In some cases the team of evaluators has raised the appropriateness of the scores during the interviews, resulting in a few cases of different scores than those indicated in the project assessments.

The first series of tables presents the projects by functional department. The second series of tables presents them again but then also by geographical region. The evaluators could not discern noticeable differences between projects based on the geographical implementation, especially since other different factors may be more dominant.

A.5.1 Scoring of FAD projects in Project Assessments

JSA #	Project ID	Project Title	REV/EX P	Outcome							O B Outcome		O B Outcome		O B Outcome									
				OB																				
2695	FAD_AFR_2007_02	RA Advisor	REV	3	3	2	2	2	1	1	2													
2717	FAD_AFR_2008_02	Tax and Customs Administration Reforms	REV	2	2	2	2	1				3	2	3	2	4	3	3	2	3	4	1	1	1
2720	FAD_AFR_2008_03	Revenue Administration Reform	REV	2	3	3	1					3	3	4	3									
2761	FAD_APD_2009_01	High-Level Tax Policy Seminar	REV	4	4																			
2718	FAD_AZE_2008_01	Tax Administration Reform	REV	3	3	3	2	2																
2753	FAD_CIV_2009_01	Modernization of Revenue Administration	REV	3	4	3																		
2672	FAD_CMR_2007_01	Regional Revenue Administration Advisor	REV	4	4							4	3			3	3							
2742	FAD_DJI_2009_01	VAT Implementation Advisor	REV	4	4	4	3																	
2739	FAD_DZA_2009_01	Modernization of Revenue Administration	REV	3	2	4	1	3																
2688	FAD_KEN_2007_01	Customs Administration Reform	REV	4	4	4	2	3																
2703	FAD_KHM_2008_01	TA to Customs and Excise Department	REV	2	3	3	2	2	3	2	3	3												
2737	FAD_KHM_2009_01	Customs Reform and IT	REV	2	2	2	2	4	2															
2705	FAD_LAO_2007_02	Customs Administration	REV	3	3																			
2731	FAD_LAO_2009_01	Customs Administration	REV	2	4	4	4	3																
2697	FAD_LBR_2007_02	Tax Administration	REV	3	3	4	3	4	3	2														
2696	FAD_MCD_2007_01	RA	REV	3	4	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
2707	FAD_MCD_2008_01	Regional PFM Advisor	REV	3	3	3	3	2	2			3	3	2										
2735	FAD_MLI_2009_01	Tax Administration	REV	1	2	2																		
2732	FAD_MRT_2009_01	Customs Administration	REV	3	4	3																		
2736	FAD_MTA_2009_01	RA Advisor 2008-2010	REV	3	3	3	3	3																
2700	FAD_NPL_2007_03	Revenue Administration TA**	REV																					

JSA #	Project ID	Project Title	REV/EX P	OB	Outcome	O			O			O	
						B	Outcome	B	Outcome	B	Outcome		
2727	FAD_NPL_2008_02	RA 2008-2009	REV	2	2 2 1 2 2	2	4 2 2 2						
2710	FAD_PFT_2008_01	Revenue Policy and Administration	REV	2	2 2 2 1								
2745	FAD_PFT_2009_02	RA Advisor	REV	2	4	2	4 4 2 2						
2669	FAD_PHL_2007_01	Tax Administration	REV	1	3 2 2 1 2 1								
2713	FAD_PRY_2008_01	Customs Administration	REV	3	2 3 1 1 3								
2751	FAD_PRY_2009_02	Tax & Customs Administration Reform Strategy	REV	3	3 3 4								
	FAD_UGA_2008_0			2.									
2725	1	Revenue Administration	REV	5	3 3 4 2 3								
	FAD_ZMB_2008_0												
2726	1	Revenue Administration Expert	REV	3	3 4 3 3 2 2 4 4 2 1 2								
	FAD_ZMB_2009_0												
2780	1	Modernizing Revenue Administration	REV	3	3 4								
2714	FAD_AFR_2008_01	Regional PFM Advisor	EXP	3	3 2 2 2 2 4	1	2 1 1 1	1	1	1	1	1	
2748	FAD_BLR_2009_01	Medium-Term Budgeting	EXP	3	3								
2708	FAD_CAF_2008_01	Public Financial Management Advisor	EXP	2	2 2								
	FAD_COD_2008_0												
2706	1	Public Financial Management Advisor	EXP	3	3 2 2								
2729	FAD_DJI_2008_02	Public Financial Management	EXP	4	4 4 3	3	3 4						
	FAD_EUR_2009_0												
2733	1	Regional PFM Advisor to SEE Countries	EXP	2	4 2 3 3 1 3 1 3 3 2 3 1 2 4 1					1	2 4 1		
	FAD_GEO_2007_0												
2698	1	PFM	EXP	2	3 4 1								
2712	FAD_IDN_2008_01	Treasury Reforms	EXP	3	2 3 2 3 4								
	FAD_KHM_2007_0												
2687	1	Treasury Advisor	EXP	2	3 2 2 3								
	FAD_KHM_2009_0												
2744	3	Improving Budget Operations	EXP	3	3								
2746	FAD_LBR_2009_03	Implementation of the new PFM	EXP	3	4								
	FAD_MDV_2008_0												
2702	1	Peripatetic Treasury Advisor	EXP	3	4 4 3 2 1								

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	O		O		O	
						B	Outcome	B	Outcome	B	Outcome
2734	FAD_MNE_2009_01	Cash and Debt Management	EXP	2	1 2 3						
2740	FAD_MNG_2009_02	Budget Planning Support	EXP	2	4 2 2 2						
2781	FAD_NAM_2009_03	Program Budgeting	EXP	2	2						
2719	FAD_NGA_2008_01	Resident PFM Advisor	EXP	3	3 2 3 4 3 3 2						
2715	FAD_NPL_2008_01	PFM 2008-2009	EXP	4	4 2 4 4						
2715	FAD_NPL_2008_01	PFM 2009-July 2010	EXP	3	4 4 3 2 2 4						
2711	FAD_PER_2008_01	Treasury Management Adv (Loc. count.: Arista+Pastor)	EXP	3	4 3 2 3 4						
2692	FAD_PFT_2007_02	PFM	EXP	4	4 4 4	4	4 4				
2709	FAD_TMP_2008_01	Treasury Advisor	EXP	3	3 3 1 1 3 3 2						
2694	FAD_WAU_2007_01	Public Financial Management	EXP	4	4						

* OB = Project objective; REV = Revenue Administration and Customs; EXP = Expenditure/PFM

** Other Project Assessment format; no ratings in similar format as others

A.5.2 Scoring of MCM projects in Project Assessments

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	C	O B	OC
1721	MCM_BGD_2008_02	Accounting Reforms	ACC	1	1 1 1														
1736	MCM_BGD_2009_02	Implementation of Accounting Ref	ACC	3	3 2	2	2 2												
1716	MCM_KHM_2008_02	Enhancing NBC Internal Audit	ACC	4	4	2	4	4	4										
1704	MCM_MCD_2008_02	Central Bank Accounting	ACC	2	2 2	1	2 1												
1701	MCM_PNG_2007_01	Internal Audit	ACC	3	4 2 3 3 3 2 3														
1710	MCM_SLE_2008_01	BSL Accounting	ACC	4	4 4 4 4	4	4	4	4	3									
1683	MFD_BGD_2007_01	Enhancing Internal Audit	ACC	4	3 4	3	2 4	4	4	4	4	4	4	4	4	4	4	4	4
1682	MFD_BTN_2007_03	Liquidity Management Framework	ACC	1	1 2 1	2	1												
1649	MFD_MTA_2006_03	Liquidity Management	ACC	2	4			4	4										
1658	MFD_PNG_2006_02	Reserve Management/Financial Reporting	ACC	4 3	3 4 4 3 2	3	4 3 3 3												
1712	MCM_BDI_2008_03	Central Bank Modernization	MPD	4	3 2 4	4	3 4 4	3	2	2	3								
1731	MCM_BEA_2008_02	Regional Public Debt Market	MPD	3	4 4 3 3 3														
1709	MCM_BGD_2008_01	Bond Market Development	MPD	2	1 3 2 2 2 1 1														
1728	MCM_BGD_2009_01	Bond Market Development	MPD	2	2 1 2 1 1														
1693	MCM_EGY_2007_01	Developing Inflation Targeting	MPD	4	4	2	2 4 4 4 4 2			2	2	2							
1691	MCM_EUR_2007_01	Monetary Policy	MPD	3	4 4 3	4	4	4	4	4	4								
1718	MCM_IDN_2008_05	Banking School Curriculum Dev	MPD	3	4 4	3	3												
1699	MCM_LBR_2008_03	Monetary and Financial Policy	MPD	3	3 3 3 1														
1724	MCM_MDV_2008_03	Develop MMA Research Capacity	MPD	3	4	3	3	3	3	2	2								
1720	MCM_MNG_2008_01	Monetary Policy Implementation	MPD	2	3														
1688	MCM_SLB_2007_01	Monetary and Financial Advice	MPD	4 3 2 1	4 2	4	3	3	3	3									
1717	MCM_TLS_2008_04	Advisor to General Manager	MPD	2	4 2 1 2 4 2														
1633	MFD_KGZ_2006_03	Capital Market Development	MPD	4	3 4 4	4	4 4 4	4	4	4									
1674	MFD_LBR_2007_02	Bank Restructuring	MPD	3	4 3 3 3														
1675	MFD_WBG_2007_03	Peripatetic Advisors to PMA	MPD	4	4 4 3														
1692	MCM_DZA_2007_01	Banking Supervision	SUP	3	3 3	3	3 3	3	3	3									
1696	MCM_IDN_2007_01	Bank supervision Advisor	SUP	3	2														

JSA#	Project ID	Project Title	CAT	OB	Outcome	Outcome		OB	OC	OC		OC		OC		O	O	O	OC
						B	B			O	O	O	O	B	C				
1715	MCM_IDN_2008_03	Market Risk Supervision	SUP	3	2	3	3	3	3	3	2	2	2	1	1				
1723	MCM_IDN_2008_06	Bank Supervision Advisor	SUP	3	3	3	3	4	4	4	4	4	4						
1695	MCM_KHM_2007_01	On-Site Banking Supervision	SUP	3	3 2 3														
1706	MCM_KHM_2008_01	Resident Advisor	SUP	4	4 2 3 3	4	4												
1727	MCM_KHM_2009_01	On-Site Banking Supervision	SUP	3	3 1 4														
1729	MCM_KHM_2009_02	Resident Advisor	SUP	3 3 4 4	2 2 4 2														
1698	MCM_LBR_2008_02	Banking Supervision Reform	SUP	4	4 4 4 4														
1690	MCM_MKD_2007_02	Banking Supervision	SUP	3	3 3 4														
1733	MCM_MNG_2009_01	Supervisory and Regulatory Cap	SUP	4	4	2	4 2	4	4	4	2 2	3	3 2	3	3 2	4	2 2	3	3 2 1 2
1689	MCM_PHL_2007_02	Strengthening Banking Supervision	SUP	3	3 3 2 3 4 3														
1725	MCM_PHL_2008_04	Strengthening Bank Supervision	SUP	3	3														
1735	MCM_PHL_2009_01	Improving Banking Supervision	SUP	4	4 4														
1738	MCM_PHL_2009_03	Problem Bank Unit at Bangko Sentral ng Pilipinas	SUP	4	4	4	4 4 3	4	3	3	4 2								
1703	MCM_RWA_2008_01	Non-Bank Financial Supervision	SUP	4	4 4	3	4 2												
1711	MCM_SLE_2008_04	Banking Supervision	SUP	2	2 3 3 1	2	4 1 2 2	2	4 3 3	4	4 1	4	4						
1719	MCM_SYR_2008_03	Banking Supervision Advisor	SUP	2	2 3 2 2 2 4 4														
1705	MCM_THA_2008_02	Ext. Bank Supervisor Advisor	SUP	3	4 4 4 3 4 3 1 4														
1722	MCM_TLS_2008_05	Banking Supervision	SUP	3	3 4 3 3														
1730	MCM_TTO_2009_01	Project Proposal for Financial Supervision Advisor	SUP	3	2 4 4 4 3														
1700	MCM_UVK_2008_01	Banking Supervision	SUP	4	4 4														
1676	MFD_APD_2007_03	Bank Supervision	SUP	4	4	3	3 4	4	2										
1677	MFD_NPL_2007_01	Financial Sector Oversight	SUP	4	3	3	1 3 2	4	3										
1659	MFD_PNG_2007_02	Bank Supervision	SUP	4	2 3 4 3 3 3 2	3	3												
1686	MFD_TTO_2007_01	Financial Supervision Advisor	SUP	3	3 3 3 4 4														
1664	MFD_RWA_2006_03	FSAP Follow-up TA	SUP	4	4 4	3	4 2												

* OB = Project objective; OC = Project outcome; ACC = Accounting and Audit; MPD = Monetary Policy and other; SUP = Banking Supervision

Note: For presentation purposes, scores of 1.5 and 2.5 have been rounded to 2 and 3 respectively

A.5.3 Scoring of STA projects in Project Assessments

JSA #	Project ID	Project Title	CAT	OB*	Outcome				OB	Outcome				OB	Outcome				
4303	STA_AFG_2007_12	Peripatetic BOP Advisor	BOP	4	4	2	4												
4304	STA_AFG_2007_13	Peripatetic Real Sector Statistics Advisor	Real	3	3	1	3	3	2	4									
4307	STA_AFG_2007_14	Peripatetic MFS/GFS Advisors	Multi	3	2	2	3	4	4		4	4	1	1	4				
4323	STA_AFG_2009_15	Peripatetic Monetary and Financial Statistics Advisor	MFS	3	3	2	3	4											
4302	STA_AFR_2007_19	Regional Real Sector Statistics Advisor	Real	3	2	3	3	1											
4313	STA_AFR_2008_21	Real Sector Statistics RSA	Real	3	3	2	3	3	2	2									
4321	STA_AFR_2009_24	Monetary and Financial Statist	MFS	4	4	4	3	4											
4335	STA_AFR_2010_27	CDIS Seminar for Francophone African countries	Real	4	4	3													
4336	STA_AFR_2010_28	CDIS Seminar for Anglophone African countries	Real	4	4	3													
4311	STA_AFW_2008_10	Real Sector Statistics Advisor	Real	3	3	3	2												
4318	STA_APD_2008_15	GDDS Workshop	Real	3	3	3	3												
4322	STA_CAR_2009_12	Seminar on Harmonization of Monetary and Financial Statistics	MFS	4	4	4													
4340	STA_EUR_2010_15	BOP Remittances Course	BOP	4	4	4													
4317	STA_IMF_2008_13	GDDS Workshop	Real	3	3	3	3												
4301	STA_MCD_2007_14	Regional Real Sector Statistics Advisor	Real	2	3	2	2												
4310	STA_MCD_2008_14	External Sector Statistics Advisor	BOP	3	3	4	4												
4315	STA_MCD_2008_15	National Accounts Advisor	Real	3	3	2				2	2	1							
4315	STA_MCD_2008_15	National Accounts Advisor	Real	3	3	4				2	2	1							
4293	STA_MNG_2007_10	Peripatetic Real Sector Statistics	Real	3	3	2	3	3	3	4									
4294	STA_PFT_2007_12	Regional Real Sector Statistics Advisor	Real	3	3	2				1	1	1							
4297	STA_PFT_2007_13	Peripatetic Monetary & Financial Statistics**	MFS																
4314	STA_PFT_2008_14	Multisector Statistics Advisor	Multi	3	3	4	4	4		3	3	3	3		2	2	2	2	3
4281	STA_WHD_2006_11	Monetary and Financial Statistics	MFS	4	4	3	4												
4325	STA_WHD_2009_14	Regional SNA Seminar to Latin American countries	Real	3	3	2													

* OB = Project objective; BOP = Balance of Payments; MFS = Monetary and Financial Statistics

** Project assessment sheet not provided

A.5.4 Scoring of INS projects in Project Assessments

JSA #	Project ID	Project Title	CAT	OB*	Outcome		
6196	INS_AFG_2009_01	Financial Programming and Policies course	ST	4	4		
6198	INS_AFR_2009_04	Macroeconomic Management and Financial Sector Issues	ST	4	4		
6183	INS_APD_2008_01	Tokyo Seminar on Macroeconomic Management and the Japanese Experience	ST	4	4		
6195	INS_APD_2009_01	IMF-Singapore Regional Training	LT	3	3		
6192	INS_BCE_2009_01	Financial Programming and Policies course	ST	4	4		4
6193	INS_BEA_2009_01	Regional Course on External Vulnerabilities	ST	4	4		4
6190	INS_CHN_2009_02	Macroeconomic Management and Financial Sector Issues	ST	4	4		
6194	INS_JAI_2009_01	Macroeconomic Management and Debt Issues Course	ST	4	4		4
6184	INS_JVI_2008_02	Macroeconomic Management and Structural Adjustment	LT	4	4		
6197	INS_MFM_2009_01	Financial Programming and Policies course	ST	4	4		
6177	INS_STI_2008_01	Macroeconomic Analysis & Policy Training	LT	4	4		
6186	INS_STI_2008_02	Macroeconomic Analysis & Policy Training	LT	4	4		
6187	INS_STI_2008_03	Macroeconomic Analysis & Policy Training	LT	4	4		
6188	INS_WAI_2009_01	Financial Programming and Policies course	ST	4	4		4
6199	INS_WAI_2009_02	Financial Programming and Policies course	ST	4	4		

* OB = Project objective; ST = Short-term; LT = Long-term

A.5.5 Scoring of LEG projects in Project Assessments

JSA #	Project ID	Project Title	OB*	Outcome						
3080	LEG_ALB_2008_02	LEG Banking Law Workshop	4	4	4	4	4	4	4	
3067	LEG_APD_2007_01	Tax-Related Legal Drafting	3	4	2	4	2	2	3	4
3078	LEG_EUR_2008_04	Workshop on ML/FT Typologies	4	3						

* OB = Project objective

A.5.6 Scoring of FAD projects in Project Assessments by Geographical Region

Europe

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2748	FAD_BLR_2009_01	Medium-Term Budgeting	EXP	3	3						
2733	FAD_EUR_2009_01	Regional PFM Advisor to SEE Countries	EXP	2	4 2 3 3 1 3 1 3 3 2 3 1 2 4 1				1 2 4 1		
2734	FAD_MNE_2009_01	Cash and Debt Management	EXP	2	1 2 3						

Asia and Pacific

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2761	FAD_APD_2009_01	High-Level Tax Policy Seminar	REV	4	4						
2703	FAD_KHM_2008_01	TA to Customs and Excise Department	REV	2	3 3 2 2 3 2 3 3						
2737	FAD_KHM_2009_01	Customs Reform and IT	REV	2	2 2 2 4 2						
2705	FAD_LAO_2007_02	Customs Administration	REV	3	3						
2731	FAD_LAO_2009_01	Customs Administration	REV	2	4 4 4 3						
2700	FAD_NPL_2007_03	Revenue Administration TA**	REV								
2727	FAD_NPL_2008_02	RA 2008-2009	REV	2	2 2 1 2 2	2	4 2 2 2				
2710	FAD_PFT_2008_01	Revenue Policy and Administration	REV	2	2 2 2 1						
2745	FAD_PFT_2009_02	RA Advisor	REV	2	4	2	4 4 2 2				
2669	FAD_PHL_2007_01	Tax Administration	REV	1	3 2 2 1 2 1						
2712	FAD_IDN_2008_01	Treasury Reforms	EXP	3 2	3 2 3 4						
2687	FAD_KHM_2007_01	Treasury Advisor	EXP	2	3 2 2 3						
2744	FAD_KHM_2009_03	Improving Budget Operations	EXP	3	3						
2702	FAD_MDV_2008_01	Peripatetic Treasury Advisor	EXP	3	4 4 3 2 1						
2740	FAD_MNG_2009_02	Budget Planning Support	EXP	2	4 2 2 2						
2715	FAD_NPL_2008_01	PFM 2008-2009	EXP	4	4 2 4 4						
2715	FAD_NPL_2008_01	PFM 2009-July 2010	EXP	3	4 4 3 2 2 4						
2692	FAD_PFT_2007_02	PFM	EXP	4	4 4 4	4	4 4				
2709	FAD_TMP_2008_01	Treasury Advisor	EXP	3	3 3 1 1 3 3 2						

Africa

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2695	FAD_AFR_2007_02	RA Advisor	REV	3	3 2 2 2 1 1 2						
2717	FAD_AFR_2008_02	Tax and Customs Administration Reforms	REV	2	2 2 2 1	3	2 3 2 4	3	3 2 3 4	1	1 1
2720	FAD_AFR_2008_03	Revenue Administration Reform	REV	2	3 3 1	3	3 4 3				
2753	FAD_CIV_2009_01	Modernization of Revenue Administration	REV	3	4 3						
2672	FAD_CMR_2007_01	Regional Revenue Administration Advisor	REV	4	4	4	3	3	3		
2688	FAD_KEN_2007_01	Customs Administration Reform	REV	4	4 4 2 3						
2697	FAD_LBR_2007_02	Tax Administration	REV	3	3 4 3 4 3 2						
2735	FAD_MLI_2009_01	Tax Administration	REV	1	2 2						
2725	FAD_UGA_2008_01	Revenue Administration	REV	2.5	3 3 4 2 3						
2726	FAD_ZMB_2008_01	Revenue Administration Expert	REV	3	3 4 3 3 2 2 4 4 2 1 2						
2780	FAD_ZMB_2009_01	Modernizing Revenue Administration	REV	3	3 4						
2714	FAD_AFR_2008_01	Regional PFM Advisor	EXP	3	3 2 2 2 2 4	1	2 1 1 1	1	1	1	1
2708	FAD_CAF_2008_01	Public Financial Management Advisor	EXP	2	2 2						
2706	FAD_COD_2008_01	Public Financial Management Advisor	EXP	3	3 2 2						
2746	FAD_LBR_2009_03	Implementation of the new PFM	EXP	3	4						
2781	FAD_NAM_2009_03	Program Budgeting	EXP	2	2						
2719	FAD_NGA_2008_01	Resident PFM Advisor	EXP	3	3 2 3 4 3 3 2						

Middle East

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2718	FAD_AZE_2008_01	Tax Administration Reform	REV	3	3 3 2 2						
2742	FAD_DJI_2009_01	VAT Implementation Advisor	REV	4	4 4 3						
2739	FAD_DZA_2009_01	Modernization of Revenue Administration	REV	3	2 4 1 3						
2696	FAD_MCD_2007_01	RA	REV	3	4 3 3 2 2 2 2 2						
2707	FAD_MCD_2008_01	Regional PFM Advisor	REV	3	3 3 3 2 2	3	3 2				
2732	FAD_MRT_2009_01	Customs Administration	REV	3	4 3						
2736	FAD_MTA_2009_01	RA Advisor 2008-2010	REV	3	3 3 3 3						
2729	FAD_DJI_2008_02	Public Financial Management	EXP	4	4 4 3	3	3 4				

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2698	FAD_GEO_2007_01	PFM	EXP	2	3 4 1						

Western Hemisphere

JSA #	Project ID	Project Title	REV/EXP	OB	Outcome	OB	Outcome	OB	Outcome	OB	Outcome
2713	FAD_PRY_2008_01	Customs Administration	REV	3	2 3 1 1 3						
2751	FAD_PRY_2009_02	Tax & Customs Administration Reform Strategy	REV	3	3 3 4						
2711	FAD_PER_2008_01	Treasury Management Adv (Loc. count.: Arista+Pastor)	EXP	3	4 3 2 3 4						
2694	FAD_WAU_2007_01	Public Financial Management	EXP	4	4						

A.5.7 Scoring of MCM projects in Project Assessments by Geographical Region

Europe

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	OC	O B	OC
1691	MCM_EUR_2007_01	Monetary Policy	MPD	3	4 4 3	4	4	4	4 4 4										
1690	MCM_MKD_2007_02	Banking Supervision	SUP	3	3 3 4														
1700	MCM_UVK_2008_01	Banking Supervision	SUP	4	4 4														

Asia and Pacific

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	OC	O B	OC
1721	MCM_BGD_2008_02	Accounting Reforms	ACC	1	1 1 1														
1736	MCM_BGD_2009_02	Implementation of Accounting Ref	ACC	3	3 2	2	2 2												
1716	MCM_KHM_2008_02	Enhancing NBC Internal Audit	ACC	4	4	2	4	4	4										
1701	MCM_PNG_2007_01	Internal Audit	ACC	3	4 2 3 3 3 2 3														
1683	MFD_BGD_2007_01	Enhancing Internal Audit	ACC	4	3 4	3	2 4	4	4 4 4			4							
1682	MFD_BTN_2007_03	Liquidity Management Framework	ACC	1	1 2 1	2	1												
1658	MFD_PNG_2006_02	Reserve Management/Financial Reporting	ACC	4 3	3 4 4 3 2	3	4 3 3 3												
1709	MCM_BGD_2008_01	Bond Market Development	MPD	2	1 3 2 2 2 1 1														
1728	MCM_BGD_2009_01	Bond Market Development	MPD	2	2 1 2 1 1														
1718	MCM_IDN_2008_05	Banking School Curriculum Dev	MPD	3	4 4	3	3												
1724	MCM_MDV_2008_03	Develop MMA Research Capacity	MPD	3	4	3	3	3	3	2	2								
1720	MCM_MNG_2008_01	Monetary Policy Implementation	MPD	2	3														
1688	MCM_SLB_2007_01	Monetary and Financial Advice	MPD	4 3 2 1	4 2	4	3	3	3										
1717	MCM_TLS_2008_04	Advisor to General Manager	MPD	2	4 2 1 2 4 2														
1696	MCM_IDN_2007_01	Bank supervision Advisor	SUP	3	2														
1715	MCM_IDN_2008_03	Market Risk Supervision	SUP	3	2	3	3	3	3	2	2	1	1	1	1				
1723	MCM_IDN_2008_06	Bank Supervision Advisor	SUP	3	3	3	3	4	4	4	4	4	4						

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	O C	O OC
1695	MCM_KHM_2007_01	On-Site Banking Supervision	SUP	3	3 2 3													
1706	MCM_KHM_2008_01	Resident Advisor	SUP	4	4 2 3 3	4	4											
1727	MCM_KHM_2009_01	On-Site Banking Supervision	SUP	3	3 1 4													
1729	MCM_KHM_2009_02	Resident Advisor	SUP	3 3 4 4	2 2 4 2													
1733	MCM_MNG_2009_01	Supervisory and Regulatory Cap	SUP	4	4	2	4 2	4	4	4	2 2	3	3 2	3	3 2	4	2 2	3 3 2 1 2
1689	MCM_PHL_2007_02	Strengthening Banking Supervision	SUP	3	3 3 2 3 4 3													
1725	MCM_PHL_2008_04	Strengthening Bank Supervision	SUP	3	3													
1735	MCM_PHL_2009_01	Improving Banking Supervision	SUP	4	4 4													
1738	MCM_PHL_2009_03	Problem Bank Unit at Bangko Sentral ng Pilipinas	SUP	4	4	4	4 4 3	4	3	3	4 2							
1705	MCM_THA_2008_02	Ext. Bank Supervisor Advisor	SUP	3	4 4 4 3 4 3 1 4													
1722	MCM_TLS_2008_05	Banking Supervision	SUP	3	3 4 3 3													
1676	MFD_APD_2007_03	Bank Supervision	SUP	4	4	3	3 4	4	2									
1677	MFD_NPL_2007_01	Financial Sector Oversight	SUP	4	3	3	1 3 2	4	3									
1659	MFD_PNG_2007_02	Bank Supervision	SUP	4	2 3 4 3 3 3 2	3	3											

Africa

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	O C	O OC
1710	MCM_SLE_2008_01	BSL Accounting	ACC	4	4 4 4 4	4	4	4	4 3									
1712	MCM_BDI_2008_03	Central Bank Modernization	MPD	4	3 2 4	4	3 4 4	3	2 2 3									
1731	MCM_BEA_2008_02	Regional Public Debt Market	MPD	3	4 4 3 3 3													
1699	MCM_LBR_2008_03	Monetary and Financial Policy	MPD	3	3 3 3 1													
1674	MFD_LBR_2007_02	Bank Restructuring	MPD	3	4 3 3 3													
1698	MCM_LBR_2008_02	Banking Supervision Reform	SUP	4	4 4 4 4													
1703	MCM_RWA_2008_01	Non-Bank Financial Supervision	SUP	4	4 4	3	4 2											
1711	MCM_SLE_2008_04	Banking Supervision	SUP	2	2 3 3 1	2	4 1 2 2	2	4 3 3	4	4 1	4	4					
1664	MFD_RWA_2006_03	FSAP Follow-up TA		4	4 4	3	4 2											

Middle East

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	O C	O B	OC
1704	MCM_MCD_2008_02	Central Bank Accounting	ACC	2	2 2	1	2 1												
1649	MFD_MTA_2006_03	Liquidity Management	ACC	2	4			4	4										
1693	MCM_EGY_2007_01	Developing Inflation Targeting	MPD	4	4	2	2 4 4 4 4 2			2	2 2								
1633	MFD_KGZ_2006_03	Capital Market Development	MPD	4	3 4 4	4	4 4 4 4												
1675	MFD_WBG_2007_03	Peripatetic Advisors to PMA	MPD	4	4 4 3														
1692	MCM_DZA_2007_01	Banking Supervision	SUP	3	3 3	3	3 3 3												
1719	MCM_SYR_2008_03	Banking Supervision Advisor	SUP	2	2 3 2 2 2 4 4														

Western Hemisphere

JSA#	Project ID	Project Title	CAT	OB	Outcome	O B	Outcome	OB	OC	O B	OC	O B	OC	O B	OC	O B	O C	O B	OC
1730	MCM_TTO_2009_01	Project Proposal for Financial Supervision Advisor	SUP	3	2 4 4 4 3														
1686	MFD_TTO_2007_01	Financial Supervision Advisor	SUP	3	3 3 3 4 4														

A.5.8 Scoring of STA projects in Project Assessments by Geographical Region

Europe

JSA #	Project ID	Project Title	CAT	OB*	Outcome	OB	Outcome	OB	Outcome
4340	STA_EUR_2010_15	BOP Remittances Course	BOP	4	4 4				

Asia and Pacific

JSA #	Project ID	Project Title	CAT	OB*	Outcome	OB	Outcome	OB	Outcome
4318	STA_APD_2008_15	GDDS Workshop	Real	3	3 3 3				
4293	STA_MNG_2007_10	Peripatetic Real Sector Statistics	Real	3	3 2 3 3 3 4				
4294	STA_PFT_2007_12	Regional Real Sector Statistics Advisor	Real	3	3 2	1	1 1		
4297	STA_PFT_2007_13	Peripatetic Monetary & Financial Statistics**	MFS						
4314	STA_PFT_2008_14	Multisector Statistics Advisor	Multi	3	3 4 4 4	3	3 3 3	2	2 2 2 3

Africa

JSA #	Project ID	Project Title	CAT	OB*	Outcome	OB	Outcome	OB	Outcome
4302	STA_AFR_2007_19	Regional Real Sector Statistics Advisor	Real	3	2 3 3 1				
4313	STA_AFR_2008_21	Real Sector Statistics RSA	Real	3	3 2 3 3 2 2				
4321	STA_AFR_2009_24	Monetary and Financial Statist	MFS	4	4 4 3 4				
4335	STA_AFR_2010_27	CDIS Seminar for Francophone African countries	Real	4	4 3				
4336	STA_AFR_2010_28	CDIS Seminar for Anglophone African countries	Real	4	4 3				
4311	STA_AFW_2008_10	Real Sector Statistics Advisor	Real	3	3 3 2				

Middle East

JSA #	Project ID	Project Title	CAT	OB*	Outcome	OB	Outcome	OB	Outcome
4303	STA_AFG_2007_12	Peripatetic BOP Advisor	BOP	4	4 2 4				
4304	STA_AFG_2007_13	Peripatetic Real Sector Statistics Advisor	Real	3	3 1 3 3 2 4				
4307	STA_AFG_2007_14	Peripatetic MFS/GFS Advisors	Multi	3	2 2 3 4 4	4	4 1 1 4		
4323	STA_AFG_2009_15	Peripatetic Monetary and Financial Statistics Advisor	MFS	3	3 2 3 4				
4301	STA_MCD_2007_14	Regional Real Sector Statistics Advisor	Real	2	3 2 2				
4310	STA_MCD_2008_14	External Sector Statistics Advisor	BOP	3	3 4 4				
4315	STA_MCD_2008_15	National Accounts Advisor	Real	3	3 2	2	2 1		
4315	STA_MCD_2008_15	National Accounts Advisor	Real	3	3 4	2	2 1		

Western Hemisphere

JSA #	Project ID	Project Title	CAT	OB*	Outcome	OB	Outcome	OB	Outcome
4322	STA_CAR_2009_12	Seminar on Harmonization of Monetary and Financial Statistics	MFS	4	4 4				
4317	STA_IMF_2008_13	GDDS Workshop	Real	3	3 3 3				
4281	STA_WHD_2006_11	Monetary and Financial Statistics	MFS	4	4 3 4				
4325	STA_WHD_2009_14	Regional SNA Seminar to Latin American countries	Real	3	3 2				

A.5.9 Scoring of INS projects in Project Assessments by Geographical Region

Europe

JSA #	Project ID	Project Title	CAT	OB*	Outcome
6184	INS_JVI_2008_02	Macroeconomic Management and Structural Adjustment	LT	4	4

Asia and Pacific

JSA #	Project ID	Project Title	CAT	OB*	Outcome
6183	INS_APD_2008_01	Tokyo Seminar on Macroeconomic Management and the Japanese Experience	ST	4	4
6195	INS_APD_2009_01	IMF-Singapore Regional Training	LT	3	3
6190	INS_CHN_2009_02	Macroeconomic Management and Financial Sector Issues	ST	4	4
6177	INS_STI_2008_01	Macroeconomic Analysis & Policy Training	LT	4	4
6186	INS_STI_2008_02	Macroeconomic Analysis & Policy Training	LT	4	4
6187	INS_STI_2008_03	Macroeconomic Analysis & Policy Training	LT	4	4

Africa

JSA #	Project ID	Project Title	CAT	OB*	Outcome
6198	INS_AFR_2009_04	Macroeconomic Management and Financial Sector Issues	ST	4	4
6192	INS_BCE_2009_01	Financial Programming and Policies course	ST	4	4
6193	INS_BEA_2009_01	Regional Course on External Vulnerabilities	ST	4	4
6197	INS_MFM_2009_01	Financial Programming and Policies course	ST	4	4
6188	INS_WAI_2009_01	Financial Programming and Policies course	ST	4	4
6199	INS_WAI_2009_02	Financial Programming and Policies course	ST	4	4

Middle East

JSA #	Project ID	Project Title	CAT	OB*	Outcome			
6196	INS_AFG_2009_01	Financial Programming and Policies course	ST	4		4		
6194	INS_JAI_2009_01	Macroeconomic Management and Debt Issues Course	ST	4		4		4

A.5.10 Scoring of LEG projects in Project Assessments by Geographical Region

Europe

JSA #	Project ID	Project Title	OB*	Outcome					
3080	LEG_ALB_2008_02	LEG Banking Law Workshop	4	4	4	4	4	4	4
3078	LEG_EUR_2008_04	Workshop on ML/FT Typologies	4	3					

* OB = Project objective

Asia and Pacific

JSA #	Project ID	Project Title	OB*	Outcome						
3067	LEG_APD_2007_01	Tax-Related Legal Drafting	3	4	2	4	2	2	3	4





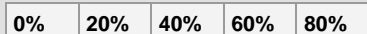
Annex A.6: Questionnaires and responses

Annex A.6 contains the questions and responses on the three questionnaires (for IMF staff, short-term experts and resident advisors, and beneficiaries). For each topic the respective questions and answers for the three target groups are presented together, allowing comparing responses.





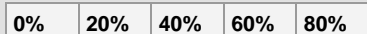
I. Relevance

1. Leading Role of Organizational Units in defining TA needs and priorities






- *IMF Staff*

In your personal view, which organisational unit played a leading role in helping (your country) to define TA needs and priorities? You can tick more than one option if applicable. (Each respondent could choose MULTIPLE responses.)			
Response	Total	% of responses	%
1 IMF Functional Department (Fiscal Affairs, Monetary and Capital Markets, Statistics)	19		79 %
2 IMF Area Department (Asia and Pacific, Middle East, African, Western Hemisphere, European)	8		33 %
3 Regional Technical Assistance Centre	5		21 %
4 Other, please specify	2		8 %
Total respondents: 24			

- *Short-Term Experts & Resident Advisors*




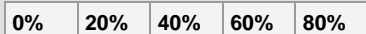
Which organisational unit played a leading role in helping (your country) to define TA needs and priorities? You can tick more than one option if applicable.			
Response	Total	% of responses	%
1 IMF Functional Department (Fiscal Affairs, Monetary and Capital Markets, Statistics)	31		86 %
2 IMF Area Department (Asia and Pacific, Middle East, African, Western Hemisphere, European)	8		22 %
3 Regional Technical Assistance Centre	14		39 %
4 Other, please specify	1		3 %
Total respondents: 36			

- *Beneficiaries*





Which organisational unit played a leading role in helping your country to define TA needs and priorities? You can tick more than one option if applicable.			
Response	Total	% of responses	%
1 IMF Functional Department (Fiscal Affairs, Monetary and Capital Markets, Statistics)	13		59 %
2 IMF Area Department (Asia and Pacific, Middle East, African, Western Hemisphere, European)	5		23 %
3 Regional Technical Assistance Centre	10		45 %
4 Other, please specify	4		18 %
Total respondents: 22			

2. IMF's role in helping the recipient country to define its TA needs




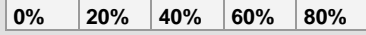
- *IMF Staff*

Please indicate your view of the IMF's role in helping the recipient country to define its TA needs and priorities. (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 An Important and Leading Role	18		75 %
2 Played an Initiating Role but Not a Leading One	2		8 %
3 Played a Supporting Role but Not a Leading One	4		17 %
4 Minor inputs	0		0 %
5 No inputs	0		0 %
Total respondents: 24			

- *Short-Term Experts & Resident Advisors*

Please indicate the IMF's role in helping your country to define TA needs and priorities. (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 An Important and Leading Role	21		58 %
2 Played an Initiating Role But Not a Leading One	7		19 %
3 Played a Supporting Role But Not a Leading One	8		22 %
4 Minor inputs	0		0 %
5 No inputs	0		0 %
Total respondents: 36			

- *Beneficiaries*

Please indicate the IMF's role in helping your country to define TA needs and priorities. (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 An Important and Leading Role	11		50 %
2 Played an Initiating Role but Not a Leading One	6		27 %
3 Played a Supporting Role but Not a Leading One	5		23 %
4 Minor inputs	0		0 %
5 No inputs	0		0 %
Total respondents: 22			

3. Relevance of the IMF TA project in terms of different characteristics

- *IMF Staff*

Please indicate your view on the Relevance the IMF TA project in terms of different characteristics. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
IMF TA was driven by and responsive to the needs of recipient countries	24	Agree: 33 % Strongly Agree: 67 %
IMF TA was targeted to the highest priority recipient countries	24	Disagree: 13 % Agree: 50 % Strongly Agree: 38 %
Closely linked to IMF's surveillance work and lending activities	24	Disagree: 17 % Agree: 46 % Strongly Agree: 38 %
Closely linked to poverty reduction or other national development strategies of the countries	24	Disagree: 21 % Agree: 54 % Strongly Agree: 25 %
Closely coordinated with other IMF Headquarters Technical Assistance	24	Disagree: 17 % Agree: 50 % Strongly Agree: 33 %
Closely coordinated with Regional Technical Assistance Center activities	24	Strongly disagree: 4 % Disagree: 21 % Agree: 29 % Strongly Agree: 46 %
Close coordinated with other providers of TA (incl. JICA)	24	Disagree: 29 % Agree: 38 % Strongly Agree: 33 %

- *Short-Term Experts & Resident Advisors*




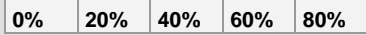
Please indicate your view on the Relevance the IMF TA project in terms of different characteristics. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
IMF TA was driven by and responsive to the needs of recipient countries	36	Disagree: 3 % Agree: 42 % Strongly Agree: 56 %
IMF TA was targeted to the highest priority recipient countries	36	Disagree: 17 % Agree: 64 % Strongly Agree: 19 %
Closely linked to IMF's surveillance work and lending activities	36	Disagree: 25 % Agree: 61 % Strongly Agree: 14 %
Closely linked to poverty reduction or other national development strategies of the countries	36	Disagree: 22 % Agree: 69 % Strongly Agree: 8 %
Closely coordinated with other IMF Headquarters Technical Assistance	36	Disagree: 22 % Agree: 67 % Strongly Agree: 11 %
Closely coordinated with Regional Technical Assistance Center activities	36	Strongly disagree: 8 % Disagree: 33 % Agree: 39 % Strongly Agree: 19 %
Close coordinated with other providers of TA (incl. JICA)	36	Strongly disagree: 8 % Disagree: 42 % Agree: 44 % Strongly Agree: 6 %

- *Beneficiaries*

Please indicate your view on the Relevance the IMF TA project in terms of different characteristics. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
IMF TA was driven by and responsive to the needs of recipient countries	22	Agree: 41 % Strongly Agree: 59 %
IMF TA was targeted to the highest priority recipient countries	22	Strongly disagree: 5 % Disagree: 5 % Agree: 55 % Strongly Agree: 36 %
Closely linked to IMF's surveillance work and lending activities	22	Disagree: 5 % Agree: 77 % Strongly Agree: 18 %
Closely linked to poverty reduction or other national development strategies of the countries	22	Strongly disagree: 5 % Disagree: 5 % Agree: 59 % Strongly Agree: 32 %
Closely coordinated with other IMF Headquarters Technical Assistance	22	Strongly disagree: 5 % Agree: 64 % Strongly Agree: 32 %
Closely coordinated with Regional Technical Assistance Center activities	22	Agree: 68 % Strongly Agree: 32 %
Close coordinated with other providers of TA (incl. JICA)	22	Strongly disagree: 5 % Disagree: 9 % Agree: 68 % Strongly Agree: 18 %

4. Timeliness of IMF TA

- *IMF Staff*

Please indicate your view on the timeliness of the IMF TA. (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Well timed	18		75 %
2 Could have been earlier	3		12 %
3 Once initiated, there was some delay during implementation	3		12 %
4 Significant delay	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

Please indicate your view on the timeliness of the IMF TA (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Well timed	19		53 %
2 Could have been earlier	11		31 %
3 Once initiated, there was some delay during implementation	5		14 %
4 Significant delay	1		3 %
Total respondents: 36			

- *Beneficiaries*

Please indicate your view on the timeliness of the IMF TA. (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Well timed	16		73 %
2 Could have been earlier	5		23 %
3 Once initiated, there was some delay during implementation	0		0 %
4 Significant delay	1		5 %
Total respondents: 22			

5. Responsiveness to changing needs during project implementation

- *IMF Staff*

Did the project activities respond to changing needs during project implementation? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, fully	5		21 %
2 Yes, largely	14		58 %
3 To some extent	2		8 %
4 Little or not at all	0		0 %
5 Not relevant as needs did not change	3		12 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

Did the project activities respond to changing needs during project implementation? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, fully	10		28 %
2 Yes, largely	17		47 %
3 To some extent	5		14 %
4 Little or not all	1		3 %
5 Not relevant as needs did not change	3		8 %
Total respondents: 36			

- *Beneficiaries*

Did the project activities respond to changing needs during project implementation? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, fully	9		41 %
2 Yes, largely	10		45 %
3 To some extent	2		9 %
4 Little	1		5 %
5 Not relevant as needs did not change	0		0 %
Total respondents: 22			

II. Effectiveness

6. Achieving the project objectives

- *IMF Staff*

To what extent did the project(s) achieve their objectives? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Fully	4		17 %
2 Largely	15		62 %
3 Partially	5		21 %
4 Not achieved	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

To what extent did the project(s) achieve their objectives? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Fully	6		17 %
2 Largely	20		56 %
3 Partially	10		28 %
4 Not achieved	0		0 %
Total respondents: 36			

- *Beneficiaries*

To what extent did the project(s) achieve their objectives? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Fully	6		27 %
2 Largely	15		68 %
3 To some extent	0		0 %
4 Little	1		5 %
Total respondents: 22			

7. Overall Effectiveness of TA Delivery Modalities

- *IMF Staff*

What is your view on the overall effectiveness of TA Delivery Modalities used? You can indicate more than one option if applicable. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Resident Advisors	23	 Good: 39 % Excellent: 48 % Not applicable: 13 %
Short-term experts who make repeated visits	24	 Good: 46 % Excellent: 42 % Not applicable: 13 %
Short-term experts who make one visit	24	 Poor: 4 % Modest: 29 % Good: 42 % Excellent: 8 % Not applicable: 17 %
Workshops / Training Courses in-country	22	 Modest: 4 % Good: 32 % Excellent: 23 % Not applicable: 41 %
Regional Workshops / Training Courses	24	 Modest: 8 % Good: 25 % Excellent: 33 % Not applicable: 33 %

What is your view on the overall effectiveness of TA Delivery Modalities used? You can indicate more than one option if applicable. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Workshops/ Training Courses elsewhere	23	Poor: 4 % Modest: 13 % Good: 9 % Excellent: 17 % Not applicable: 57 %

- *Short-Term Experts and Resident Advisors*

What is your view on the overall effectiveness of TA Delivery Modalities used? You can indicate more than one option if applicable. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Resident Advisers	32	Modest: 13 % Good: 34 % Excellent: 38 % Not applicable: 16 %
Short-term experts who make repeated visits	34	Modest: 6 % Good: 38 % Excellent: 50 % Not applicable: 6 %
Short-term experts who make one visit	34	Poor: 21 % Modest: 26 % Good: 29 % Excellent: 9 % Not applicable: 15 %
Workshops / Training Courses in-country	33	Modest: 21 % Good: 33 % Excellent: 24 % Not applicable: 21 %
Regional Workshops / Training Courses	32	Modest: 28 % Good: 41 % Excellent: 13 % Not applicable: 19 %
Workshops/ Training Courses elsewhere	31	Poor: 10 % Modest: 39 % Good: 6 % Excellent: 6 % Not applicable: 39 %

- *Beneficiaries*

What is your view on the overall effectiveness of TA delivery modalities used? You can indicate more than one option if applicable. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Resident Advisers	19	Modest: 5 % Good: 21 % Excellent: 47 % Not applicable: 26 %
Short-term experts who make repeated visits	21	Modest: 5 % Good: 38 % Excellent: 57 %

What is your view on the overall effectiveness of TA delivery modalities used? You can indicate more than one option if applicable. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Short-term experts who make one visit	17	Poor: 6 % Modest: 12 % Good: 47 % Excellent: 18 % Not applicable: 18 %
Workshops / Training Courses in-country	20	Modest: 10 % Good: 35 % Excellent: 45 % Not applicable: 10 %
Regional Workshops / Training Courses	21	Modest: 5 % Good: 48 % Excellent: 43 %
Workshops/ Training Courses elsewhere	20	Modest: 5 % Good: 50 % Excellent: 35 % Not applicable: 10 %

8. Quality of Training Courses / Workshops / Seminars (only for IMF staff and beneficiaries)

IMF Staff

If applicable, what is your view on the quality of training courses / workshops / seminars provided?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Topics Covered	20	Good: 25 % Excellent: 45 % Don't know: 30 %
Resource Persons/Presenters	19	Good: 32 % Excellent: 42 % Don't know: 26 %
Quality of Presentations	19	Good: 26 % Excellent: 47 % Don't know: 26 %
Time to Interact with Other Participants	19	Modest: 5 % Good: 42 % Excellent: 26 % Don't know: 26 %
Quality of the Venue	19	Modest: 5 % Good: 42 % Excellent: 21 % Don't know: 32 %
Length of course	19	Modest: 16 % Good: 42 % Excellent: 16 % Don't know: 26 %
Post Course/ Workshop Follow up and Support	19	Modest: 26 % Good: 32 % Excellent: 16 % Don't know: 26 %

- *Beneficiaries*

If applicable, what is your view on the quality of training courses / workshops / seminars provided?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Topics Covered	22	Modest: 9 % Good: 45 % Excellent: 45 %
Resource Persons/Presenters	22	Modest: 5 % Good: 55 % Excellent: 41 %
Quality of Presentations	22	Modest: 5 % Good: 55 % Excellent: 41 %
Time to Interact with Other Participants	22	Modest: 18 % Good: 59 % Excellent: 23 %
Quality of the Venue	22	Modest: 14 % Good: 32 % Excellent: 55 %
Length of course	22	Poor: 5 % Modest: 23 % Good: 50 % Excellent: 23 %
Post Course/ Workshop Follow up and Support	21	Modest: 29 % Good: 62 % Excellent: 10 %

9. Use of the knowledge gained in Workshops / Seminars / Training Courses

- *IMF Staff*

If applicable, what is your view on the use of the knowledge gained in Workshops / Seminars / Training Courses? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
The topics covered were relevant to the day to day activities of the participants	12	Strongly Disagree: 8 % Agree: 67 % Strongly agree: 25 %
Participants use knowledge nearly every day on the job	11	Agree: 73 % Disagree: 9 % Strongly agree: 18 %
Participants use knowledge occasionally (once a week) on the job	10	Strongly Disagree: 40 % Agree: 20 % Disagree: 40 %
Participants seldom used knowledge on the job	11	Strongly Disagree: 36 % Agree: 9 % Disagree: 55 %
Topics too advanced	11	Strongly Disagree: 18 % Agree: 18 % Disagree: 64 %
Many participants changed jobs and do not use knowledge	10	Strongly Disagree: 10 % Agree: 50 % Disagree: 40 %
Organization does not have the information technology or computer systems needed to use the knowledge gained	11	Strongly Disagree: 9 % Agree: 18 % Disagree: 73 %
It stimulated the participants to learn more	12	Agree: 92 % Strongly agree: 8 %

- *Short-Term Experts and Resident Advisors*

If applicable, what is your view on the knowledge gained by participants in Workshops / Seminars / Training Courses and on the use of that knowledge?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Participants use knowledge nearly every day on the job	31	Strongly Disagree: 6 % Disagree: 39 % Agree: 42 % Strongly agree: 13 %
Participants use knowledge occasionally (once a week) on the job	30	Disagree: 33 % Agree: 60 % Strongly agree: 7 %
Participants seldom used knowledge on the job	29	Strongly Disagree: 10 % Disagree: 59 % Agree: 28 % Strongly agree: 3 %
Topics too advanced	29	Strongly Disagree: 14 % Disagree: 69 % Agree: 14 % Strongly agree: 3 %
Many participants changed jobs and do not use knowledge	28	Strongly Disagree: 4 % Disagree: 43 % Agree: 46 % Strongly agree: 7 %
Organization does not have the information technology or computer systems needed to use the knowledge gained	28	Strongly Disagree: 18 % Disagree: 61 % Agree: 18 % Strongly agree: 4 %
It stimulated the participants to learn more	29	Strongly Disagree: 3 % Disagree: 3 % Agree: 76 % Strongly agree: 17 %

- *Beneficiaries*

If applicable, what is your view on the use of the knowledge gained in Workshops / Seminars / Training Courses? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
The topics covered were relevant to our day to day activities	21	Agree: 48 % Strongly agree: 52 %
Used knowledge nearly every day on the job	19	Disagree: 5 % Agree: 63 % Strongly agree: 32 %
Used knowledge occasionally (once a week) on the job	16	Agree: 50 % Agree: 44 % Strongly agree: 6 %
Seldom used knowledge on the job	15	Strongly Disagree: 40 % Disagree: 40 % Agree: 20 %
Topics too advanced	14	Strongly Disagree: 29 % Disagree: 57 % Agree: 7 % Strongly agree: 7 %
Changed jobs and do not use knowledge	13	Strongly Disagree: 31 % Disagree: 62 % Agree: 8 %

If applicable, what is your view on the use of the knowledge gained in Workshops / Seminars / Training Courses? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Organization does not have the information technology or computer systems needed to use the knowledge gained	17	Strongly Disagree: 29 % Disagree: 47 % Agree: 18 % Strongly agree: 6 %
Stimulated to learn more	17	Agree: 53 % Strongly agree: 47 %

10. Knowledge gained during On-The-Job Training and Coaching

- *IMF Staff*

If applicable, what is your view on the use of the knowledge gained by staff of the recipient organization during On-The-Job Training and Coaching? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
The topics covered were relevant to the day to day activities of the staff	16	Strongly Agree: 75 Agree: 25
Staff use knowledge nearly every day on the job	16	Strongly Agree: 38 Agree: 63
Staff use knowledge occasionally (once a week) on the job	15	Agree: 13 Disagree: 80 Strongly disagree: 7
Staff seldom used knowledge on the job	15	Agree: 7 Disagree: 40 Strongly disagree: 53
Topics too advanced	15	Strongly Agree: 7 Agree: 7 Disagree: 60 Strongly disagree: 27
Many staff changed jobs and do not use knowledge	15	Agree: 60 Disagree: 40
Organization does not have the information technology or computer systems needed to use the knowledge gained	16	Agree: 19 Disagree: 63 Strongly disagree: 19
It stimulated staff to learn more	16	Strongly Agree: 44 Agree: 56

- *Short-Term Experts and Resident Advisors*

If applicable, what is your view on the use of the knowledge gained during On-The-Job Training and Coaching? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
The topics covered were relevant to the day to day activities of the staff	32	Strongly Agree: 16 % Agree: 75 % Strongly disagree: 9 %
Staff use knowledge nearly every day on the job	30	Strongly Agree: 3 % Agree: 63 % Disagree: 23 % Strongly disagree: 10 %
Staff use knowledge occasionally (once a week) on the job	26	Strongly Agree: 4 % Agree: 58 % Disagree: 31 % Strongly disagree: 8 %
Staff seldom used knowledge on the job	29	Strongly Agree: 10 % Agree: 17 %

If applicable, what is your view on the use of the knowledge gained during On-The-Job Training and Coaching? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
		Disagree: 72 %
Topics too advanced	29	Strongly Agree: 10 % Agree: 7 % Disagree: 76 % Strongly disagree: 7 %
Many staff changed jobs and do not use knowledge	31	Strongly Agree: 3 % Agree: 58 % Disagree: 32 % Strongly disagree: 6 %
Organization does not have the information technology or computer systems needed to use the knowledge gained	31	Strongly Agree: 6 % Agree: 23 % Disagree: 65 % Strongly disagree: 6 %
It stimulated staff to learn more	30	Strongly Agree: 13 % Agree: 73 % Disagree: 7 % Strongly disagree: 7 %

- *Beneficiaries*

If applicable, what is your view on the use of the knowledge gained during On-The-Job Training and Coaching?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
The topics covered were relevant to our day to day activities	16	Agree: 44 % Strongly agree: 56 %
Used knowledge nearly every day on the job	15	Agree: 67 % Strongly agree: 33 %
Used knowledge occasionally (once a week) on the job	12	Disagree: 42 % Agree: 58 %
Seldom used knowledge on the job	12	Strongly Disagree: 33 % Disagree: 33 % Agree: 33 %
Topics too advanced	11	Strongly Disagree: 27 % Disagree: 27 % Agree: 27 % Strongly agree: 18 %
Changed jobs and do not use knowledge	11	Strongly Disagree: 36 % Disagree: 27 % Agree: 27 % Strongly agree: 9 %
Organization does not have the information technology or computer systems needed to use the knowledge gained	12	Strongly Disagree: 42 % Disagree: 25 % Agree: 33 %
Stimulated to learn more	13	Disagree: 8 % Agree: 54 % Strongly agree: 38 %

11. Timeliness and Quality of On the Job Training and Coaching (only for IMF staff and beneficiaries)

• IMF Staff

If applicable, what is your view on the Timeliness and Quality of On the Job Training and Coaching provided by the IMF advisors and expert(s)?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Timeliness	18	Modest: 6 % Good: 50 % Excellent: 44 %
Quality	18	Good: 44 % Excellent: 56 %
Methods used by the advisor / expert provided training / coaching	18	Good: 44 % Excellent: 56 %
Communication skills of the advisor / expert	18	Good: 56 % Excellent: 44 %

• Beneficiaries

If applicable, what is your view on the Timeliness and Quality of On the Job Training and Coaching provided by the IMF advisors and experts?(Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Timeliness	17	Poor: 6 % Modest: 12 % Good: 53 % Excellent: 29 %
Quality	17	Modest: 6 % Good: 47 % Excellent: 47 %
Methods used by the advisor / expert provided training / coaching	17	Modest: 6 % Good: 47 % Excellent: 47 %
Communication skills of the advisor / expert	17	Poor: 6 % Good: 41 % Excellent: 53 %

12. Timeliness and Quality of Technical Advice (only for IMF staff and beneficiaries)

• IMF Staff

If applicable, What is your view on the Timeliness and Quality of Technical Advice provided by the IMF advisors and experts? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Timeliness of Advice provided	24	Good: 58 % Excellent: 42 %
Quality of Advice provided	24	Good: 33 % Excellent: 67 %
Methods by which the Advice was provided / communicated	24	Modest: 4 % Good: 46 % Excellent: 50 %
Contents of the Reports of the Advisors / Experts	23	Modest: 13 % Good: 43 % Excellent: 43 %
Readability of the Reports of the Advisors / Experts	23	Modest: 17 % Good: 35 % Excellent: 48 %

- *Beneficiaries*

If applicable, What is your view on the Timeliness and Quality of Technical Advice provided by the IMF advisors and experts? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Timeliness of Advice provided	20	Poor: 5 % Modest: 5 % Good: 45 % Excellent: 45 %
Quality of Advice provided	20	Modest: 5 % Good: 45 % Excellent: 50 %
Methods by which the Advice was provided / communicated	20	Modest: 5 % Good: 40 % Excellent: 55 %
Contents of the Reports of the Advisors / Experts	20	Poor: 5 % Good: 50 % Excellent: 45 %
Readability of the Reports of the Advisors / Experts	19	Modest: 11 % Good: 42 % Excellent: 47 %

13. Noticeable improvements in the different area(s)

- *IMF Staff*

Did the TA project(s) lead to noticeable improvements in the area of your work? If applicable, you can indicate more than one sub-area. (Each respondent could choose only ONE response per sub-question.)		
Sub-Questions	Resp.	% of responses
Public Finance Management	6	Yes, a lot: 17 % Yes, largely: 33 % To some extent: 50 %
Revenue Administration	9	Yes, a lot: 56 % Yes, largely: 11 % To some extent: 33 %
Banking Supervision	4	Yes, a lot: 25 % Yes, largely: 25 % To some extent: 50 %
Monetary Policy and Public Debt	6	Yes, a lot: 50 % Yes, largely: 17 % To some extent: 33 %
Collection of statistics	7	Yes, a lot: 43 % Yes, largely: 29 % To some extent: 29 %
Processing of statistics	8	Yes, a lot: 38 % Yes, largely: 38 % To some extent: 25 %
Statistical reporting	8	Yes, a lot: 50 % Yes, largely: 25 % To some extent: 25 %
Other, please specify	1	To some extent: 100 %
None replied 'Little to none'		

• *Short-Term Experts and Resident Advisors*

Did the TA project(s) lead to noticeable improvements in the area of your work? If applicable, you can indicate more than one sub-area. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Public Finance Management	14	Yes, a lot: 43 % Yes, largely: 14 % To some extent: 29 % A little to none: 14 %
Revenue Administration	19	Yes, a lot: 16 % Yes, largely: 47 % To some extent: 16 % A little to none: 21 %
Banking Supervision	11	Yes, a lot: 27 % Yes, largely: 9 % To some extent: 27 % A little to none: 36 %
Monetary Policy and Public Debt	9	Yes, a lot: 22 % Yes, largely: 22 % To some extent: 22 % A little to none: 33 %
Collection of statistics	17	Yes, a lot: 12 % Yes, largely: 35 % To some extent: 29 % A little to none: 24 %
Processing of statistics	15	Yes, a lot: 33 % Yes, largely: 13 % To some extent: 27 % A little to none: 27 %
Statistical reporting	15	Yes, a lot: 20 % Yes, largely: 27 % To some extent: 27 % A little to none: 27 %
Other, please specify	7	Yes, a lot: 29 % Yes, largely: 29 % To some extent: 43 %
Other: <ul style="list-style-type: none"> • Fiscal Policy (Answer: Yes, largely) • Customs administration operations (Answer: Yes, largely) • Financial management (Answer: To some extent) • Transition to IFRS (Answer: To some extent) • Management of cash (Answer: Yes, a lot) • Reducing corruption (Answer: To some extent) • IT Development and administration (Answer: Yes, a lot) 		

• *Beneficiaries*

Did the TA project(s) lead to noticeable improvements in the area of your work? If applicable, you can indicate more than one sub-area. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Public Finance Management	8	Yes, a lot: 25 % Yes, largely: 25 % To some extent: 50 %
Revenue Administration	10	Yes, a lot: 40 % Yes, largely: 30 % To some extent: 10 % A little to none: 20 %
Banking Supervision	7	Yes, largely: 57 % To some extent: 29 % A little to none: 14 %

Did the TA project(s) lead to noticeable improvements in the area of your work? If applicable, you can indicate more than one sub-area. (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Monetary Policy and Public Debt	9	Yes, a lot: 33 % Yes, largely: 33 % To some extent: 33 %
Collection of statistics	14	Yes, a lot: 43 % Yes, largely: 29 % To some extent: 14 % A little to none: 14 %
Processing of statistics	14	Yes, a lot: 21 % Yes, largely: 29 % To some extent: 29 % A little to none: 21 %
Statistical reporting	13	Yes, a lot: 38 % Yes, largely: 31 % To some extent: 15 % A little to none: 15 %
Other, please specify: Tax Policy (Answer: Yes, largely)	3	Yes, largely: 33 % A little to none: 67 %

14. Relative contribution of TA to improvements as compared to other contributors of Technical Assistance

- *IMF Staff*

If applicable, how do you assess the relative contribution of the TA to the improvements in one or more of these sub-areas as compared to other contributors of Technical Assistance (World Bank, Asian Development Bank, bilateral donors, including JICA, others)?		
Sub-questions	Resp.	% of responses
PFM in general, Public Expenditure Management	5	Good: 60 % Excellent: 40 %
Revenue Administration	8	Modest: 13 % Good: 13 % Excellent: 75 %
Banking Supervision	3	Modest: 33 % Good: 33 % Excellent: 33 %
Monetary Policy and Public Debt	5	Modest: 20 % Good: 40 % Excellent: 40 %
Collection of statistics	6	Modest: 17 % Good: 50 % Excellent: 33 %
Processing of statistics	7	Modest: 14 % Good: 29 % Excellent: 57 %
Statistical reporting	7	Modest: 14 % Good: 43 % Excellent: 43 %
None indicated 'Poor'		

- *Short-Term Experts and Resident Advisors*

If applicable, how do you assess the relative contribution of the TA to the improvements in one or more of these sub-areas as compared to other contributors of Technical Assistance (World Bank, Asian Development Bank, bilateral donors, including JICA, others)?		
Sub-questions	Resp.	% of responses
PFM in general, Public Expenditure Management	12	Poor: 17 % Modest: 8 % Good: 33 % Excellent: 42 %
Revenue Administration	18	Poor: 11 % Modest: 11 % Good: 44 % Excellent: 33 %
Banking Supervision	10	Poor: 10 % Modest: 20 % Good: 40 % Excellent: 30 %
Monetary Policy and Public Debt	7	Poor: 14 % Modest: 29 % Good: 43 % Excellent: 14 %
Collection of statistics	11	Modest: 18 % Good: 82 %
Processing of statistics	10	Modest: 20 % Good: 60 % Excellent: 20 %
Statistical reporting	11	Modest: 9 % Good: 73 % Excellent: 18 %

- *Beneficiaries*

If applicable, how do you assess the relative contribution of the TA to the improvements in one or more of these sub-areas as compared to other contributors of Technical Assistance (World Bank, Asian Development Bank, bilateral donors, including JICA, others)?		
Sub-questions	Resp.	% of responses
PFM in general, Public Expenditure Management	6	Good: 67 % Excellent: 33 %
Revenue Administration	9	Good: 67 % Excellent: 33 %
Banking Supervision	5	Modest: 40 % Good: 40 % Excellent: 20 %
Monetary Policy and Public Debt	7	Modest: 14 % Good: 57 % Excellent: 29 %
Collection of statistics	13	Poor: 8 % Modest: 15 % Good: 38 % Excellent: 38 %
Processing of statistics	11	Poor: 9 % Good: 64 % Excellent: 27 %
Statistical reporting	11	Modest: 9 % Good: 45 % Excellent: 45 %

15. Use of Technical Assistance provided

- *IMF Staff*

How did the beneficiary organization use the Technical Assistance provided? You can tick one or more options.			
Response	Total	% of responses	%
1 New or revised legislation, regulations, decrees prepared	13		54 %
2 Policy change made	10		42 %
3 Institutional changes implemented	16		67 %
4 Knowledge of staff enhanced	23		96 %
5 Time is not yet ripe to use the Technical Assistance provided	2		8 %
6 Did not make use	1		4 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

How did the beneficiary organization use the Technical Assistance provided? You can tick one or more options.			
Response	Total	% of responses	%
1 New or revised legislation, regulations, decrees prepared	19		53 %
2 Policy change made	21		58 %
3 Institutional changes implemented	22		61 %
4 Knowledge of staff enhanced	36		100%
5 Time is not yet ripe to use the Technical Assistance provided	2		6 %
6 Did not make use	0		0 %
Total respondents: 36			

- *Beneficiaries*


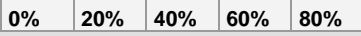
How did you use the Technical Assistance provided? You can tick one of more options.			
Response	Total	% of responses	%
1 New or revised legislation, regulations, decrees prepared	10		45 %
2 Policy change made	12		55 %
3 Institutional changes implemented	15		68 %
4 Knowledge of staff enhanced	22		100%
5 Time is not yet ripe to use the Technical Assistance provided	1		5 %
6 Did not make use	0		0 %
Total respondents: 22			

16. Examples of improved organizational performance

- *IMF Staff*

Please, can you give an example of improved organisational performance resulting from TA?			
Response	Total	% of total respondents	%
Open answer	14		58 %
Total respondents: 14			
<ol style="list-style-type: none"> 1. Tax offices re-organized on function-basis. 2. The TA lead to the establishment of an institutional framework for the CEMAC regional government securities markets, the licensing of primary dealers, and the creation at the central bank (BEAC) of a central depository that is now operational. TA provided under the project was closely coordinated with TA provided to individual CEMAC member countries by AFRITAC Centre, and which supported the implementation of the project at the country level (while the JSA TA project was focused on building the regional infrastructure for the government securities market). 3. Improved interinstitutional cooperation for the purposes of the Coordinated Direct Investment Survey (between central banks, ministries of finance, industry, investment, etc.) 4. Improved on time filing and paying percentages, improved audit collections. 5. Indonesia, as a result of long-term TA, banking supervision has improved significantly. 6. Liberia MoF: (a) fully functioning macro-fiscal unit, (b) creation of a unified accounting function 7. The management of large taxpayers was more focused including more openness in discussion issues between tax officials and taxpayers. A client-based approach is slowly embedding. 8. Large Taxpayer Offices that underwent the reform based on the IMF advice brought more tax revenue from large taxpayers and improve overall tax compliance. 9. Reorganization was carried out in the central bank that more clearly separated monetary operations from monetary policy formulation. As a result, the analysis on which decisions were based was clearer. 10. Compilation of revised annual and quarterly national accounts statistics series with expanded coverage and an improved and updated source data and methodology as well as a better institutional organization of the working groups of the national accounts unit following the recommendations of the technical assistance experts. 11. New or updated statistics compiled and released as official statistics in several countries. 12. Monetary statistics are now compiled and reported to the IMF's Statistics Department on a monthly basis with a lag of about 5 weeks and published in the IMF's International Financial Statistics. 13. Average additional revenue from large taxpayer audits increased by 47 percent (Nepal, 2008-2009). 14. Improved financial instructions which made the use of public funds more effective and efficient. Cash management improved the utilization of Line Ministry resources and service delivery. 			

- *Short-Term Experts and Resident Advisors*

Please, can you give an example of improved organisational performance resulting from TA?			
Response	Total	% of total respondents	%
Open answer	30		83 %
Total respondents: 30			
<ol style="list-style-type: none"> 1. The central bank is trying to coordinate better offsite and onsite workloads and communications. 2. Responsibilities for compilation of the statistical data newly defined, including cooperation with other departments within an institution. 3. Am not aware of any material or significant changes in organizational performance. 4. TA in Government Finance Statistics (GFS) has allowed the authorities of Afghanistan to collect the required GFS, to aggregate the data, and to start high-frequency GFS reporting to the IMF STA. Moreover, it allowed the MOF improving the quality of periodic fiscal reporting. The TA in Public Finance Management allowed the MOF of Afghanistan to improve the use of Afghanistan Financial Management Information System (AFMIS) and to extend its access to all line ministries in the center and all provincial finance authorities, achieving comprehensive recording of all government expenditure transactions in the central general ledger on real time basis and applying budget and accounting controls in the process. The government has been able to produce budget accountability reports and submit these with independent audit opinion to the National Assembly within six months after the end of the fiscal year. 5. After capacity building, cessation of reliance by Customs on private sector Preshipment Inspection (PSI) providers -Tanzania and Malawi 6. Implementation of a modern customs law and regulations supported new automated systems and streamlined procedures. Policy advice on customs valuation contributed to improved performance in administration of the WTO Customs Valuation Agreement (and improved compliance). Advice on strategic planning and project management led to development of a comprehensive strategic plan and to better management of projects leading to improved results. 7. Expanding the National account Directorate and enhance skills 8. Reduction in the backlog of identified problem banks. 9. Customs was able to make more effective use of PSI and destination inspection regime to collect for revenue. 10. Establishment of one-stop shop service centre that significantly improved service quality and timeliness in a tax administration. 11. Centralizing the customs department to a national based organization. 12. Better economic forecasts and better revenue forecasts should allow for better advice on expenditure and revenue policies. Helping staff build bridges between economic, revenue and statistics produces more effective Ministries of Finance. Inspiring staff to do a better job (not for any immediate reward, but for its own sake) improves long-term outcomes. When Ministries and their work teams are small, having a friendly and knowledgeable outsider to talk over problems with improves morale and technical efficiency. Having a knowledgeable outsider who recognizes and supports the local officer's good efforts and results makes a significant reward that is not always present from local colleagues. 13. Taxpayers compliance improvements; Organizational structure improvements; introduction of self-assessment and risk analysis; systemic professional training strategy design and implementation; 14. The IMF promotes transparency and comparability in central bank financial statement disclosures. Consistent advice to central banks is to adopt IFRS, as issued by the IASB, as accounting framework. This includes a move to fair value accounting requiring central banks to develop a robust capital and distribution framework based on the concept of distributable profit. Revaluation gains or losses are taken to the income statement if realized, but otherwise to a reserve account - subject to unrealized revaluation losses also being taken to the income statement if the balance in the revaluation reserve account is insufficient to cover those losses. This is to ensure that distributions maximize the protection of central bank capital and ensure as well neutrality with respect to monetary policy decisions. 15. In Jordan a headquarters structure involving strategic and operational planning has been established. 16. Basis for liquidity forecasting framework-often in close cooperation with MOF which led to improved cash-flow projections of government transactions-to be used for conducting open market operations with properly designed instruments. 17. The Customs Department developed capacity to extract program performance data from a number of automated and manual sources, create and maintain appropriate program performance management reports using the data, and to make operational adjustments (e.g. rates of physical inspections and 			

Please, can you give an example of improved organisational performance resulting from TA?




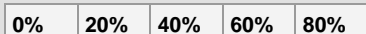
- document reviews prior to release of goods) based on the performance data over time.
18. Better information on budget allocations and performance will be available to decision makers.
 19. Daily cash position reports produced for first time.
 20. Improved budget execution reports frequency and timeliness
 21. Revised legal framework. Reorganization. Policies and procedures changed according to international practice.
 22. Provided training on critical thinking.
 23. Better approach to Valuation issues.
 24. Better understanding of the value of program budgeting approach.
 25. TA was able to revise the Public Financial Management Act for the first time in about a decade. This was done through extensive consultations with other ministries, donors, the cabinet and members of parliament over a period of about a year. Was also able to implement the Treasury Single Account system and identify and transfer more than \$64 million lying in idle accounts in commercial banks to the government's account in the central bank. Government now has a better system of managing accounts opened in commercial banks for specific purposes, particularly relating to the collection tax and non tax revenues. Accounting of Non tax revenues had posed immense problems to government in the past. In linking up with regular deposits in designated accounts in commercial banks and transferring the same to the central bank periodically the Treasury now has better information on collections. However, issues such as reconciliation of accounts and audit are issues that are now being addressed.
 26. Better understanding of index methods and their construction. Practical training in how to collect prices
 27. Frequency and scope of on-site examinations; issuance of enforcement and corrective actions; and follow-up to remedial actions and re-examinations. Revision of existing and issuance of new prudential standards and supervisory policies. Use of internal and external technical training of existing and new personnel.
 28. 2007-2009, Improving customs and tax administration management and reporting, and reducing corruption in Cameroon; increasing customs revenue performance by more than 12 percent within two years.
 29. Office started posting national accounts and prices on its website. Data Accessibility was thus greatly improved.
 30. Implementation of software packages that support departments. Tuning of IT infrastructure to operate more efficiently.

- *Beneficiaries*






Please, can you give an example of improved organisational performance resulting from TA?			
Response	Total	% of total respondents	%
Open answer	17		77 %
Total respondents: 17		<input type="checkbox"/> 0% <input type="checkbox"/> 20% <input type="checkbox"/> 40% <input type="checkbox"/> 60% <input type="checkbox"/> 80%	
<ol style="list-style-type: none"> 1. New organizational structure which enhances efficiency and effectiveness. Better tax regime for mining and agriculture with greater return to country. 2. Due to technical assistance given to our large taxpayers' office (LTO) in Kenya, the LTO is now able to collect 72% of total domestic taxes revenue. Kenya Revenue Authority has also set up a Medium Taxpayers Office (MTO) following technical assistance by East AFRITAC. The operations and performance of Customs service Department National Targeting Centre has really improved following technical assistance offered by East AFRITAC. 3. Working on the Quarterly National Accounts and the Producer Price Index. Overseas Trade indices have been compiled. 4. A memorandum of understanding was signed between partners active in foreign assets and liabilities data collection. A survey was jointly conducted on the subject by a team set by the respective concerned institutions and a draft report to be shortly published was also written by the same team. 5. Management of Projects in Customs Services Department - Project Portfolio Management 2. Implementation Of Organizational Structure In CSD 3. Setting up of National Targeting Centre in CSD 4. 6. Development of Risk Management Strategy 5. 7. IMF TA considerably contributes to reforming PFM in the region of SEE EU. Without the regional TA the reforming process would be much slower and less efficient. 8. Our tax administration performance has improved in all aspects especially revenue generation and service delivery. 9. Collected data leading to monitoring of foreign private capital flows in the country. Was able to respond to the CDIS and submitted it to IMF. 10. The areas of taxpayer segmentation, tax payer service, HQ Vs Operational structure, coordination of information between Customs and Domestic Taxes have all shown improved performance. The training in oils, the making of the oils manual and the support in audit training has been very useful in capacity building in the oils unit in LTO. 11. Consolidation of banking sector and addressing of weak banks and liquidation of defunct banks. 12. With the help of TA there was introduced international transaction reporting system (ITRS) in Georgia. It was worked out the method of the reflection of the non-market operations made by British Petroleum (BP) pipelines. 13. Tax reforms of organization services; fiscal control; tax information reform. 14. Implementing of a new chart of accounts (IFRS). Better sectorization of the institutional units according to new chart of accounts (IFRS). Mapping all chart of accounts to derivate the reports 1SR and 2SR and other. Others are now in progress. 15. Enhance data collection techniques by approach and method. For example we can extract BOP data from annual income and financial Statements. We also learned on how to interview and estimate external data. The mission's advice helped in the increase in the number of staff for BOP unit and also assignment of different sectors for the BPS compilation. This really helped us in getting the data on time with less efforts and also gradual understanding of issues. 16. We can compile certain components of National Accounts. Self assessment of Basel core principles. 17. Better work approaches developed in the revenue administration as a result of the TA studies being undertaken. for instance, a revenue management system being introduced in the revenue department has improved performance. 			

17. Coordination and leverage of TA activities




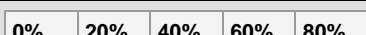
- *IMF Staff*

Were the TA projects' activities well coordinated and leveraged with those of other donors and TA providers during their design and implementation?			
Response	Total	% of responses	%
1 Excellent	11		46 %
2 Good	11		46 %
3 Modest	2		8 %
4 Poor	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*






Were the TA projects' activities well coordinated and leveraged with those of other donors and TA providers during their design and implementation?			
Response	Total	% of responses	%
1 Excellent	7		19 %
2 Good	17		47 %
3 Modest	9		25 %
4 Poor	3		8 %
Total respondents: 36			







- *Beneficiaries*

Were the TA projects' activities well coordinated and leveraged with those of other donors and TA providers during their design and implementation?			
Response	Total	% of responses	%
1 Excellent	6		27 %
2 Good	13		59 %
3 Modest	3		14 %
4 Poor	0		0 %
Total respondents: 22			

18. Key factors contributing to TA effectiveness

- *IMF Staff*

Can you indicate key factors contributing to the TA effectiveness? You may indicate one or more options.			
Response	Total	% of responses	%
1 Quality of expert's advice, content of training provided	23		96 %
2 Knowledge transfer skills of the expert – communication, coordination, facilitation, coaching, motivational	20		83 %
3 Flexibility of expert in meeting changing needs	18		75 %
4 Advice provided and/or knowledge transferred outside the original scope of the project	7		29 %
5 Other, please specify	3		12 %
Total respondents: 24			
Other: <ul style="list-style-type: none"> • Readability and 'fit for purpose' of the reports. • Authorities' commitment / intention to implement reforms. • Managers' commitment to use advice. 			

Can you indicate key factors concerning the recipient organization which contributed to the TA effectiveness? You may indicate one or more options.			
Response	Total	% of responses	%
1 Management of the organization was good	15		62 %
2 Staff of the recipient organization had sufficient knowledge on the topics	13		54 %
3 Staff of the recipient organization had good skills in terms of communication and coordination within their organization	11		46 %
4 Staff of the recipient organization was flexible to adjust to changing circumstances and therefore needs	12		50 %
5 Staff of the recipient organization was provided advice and/or knowledge provided outside the original scope of the project	5		21 %
6 Other, please specify	3		12 %
Total respondents: 24			
Other <ul style="list-style-type: none"> • Management and where necessary ministerial leadership and support are the two critical factors in achieving the changes recommended. • The authorities of the organization provided the necessary staff and financial resources and were committed to implement the expert's recommendations and suggestions. A work plan with implementation dates for each recommendation was followed. 			

• *Short-Term Experts and Resident Advisors*


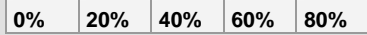
Can you indicate key factors contributing to the TA effectiveness? You may indicate one or more options.			
Response	Total	% of responses	%
1 Management of the organization was good	14		39 %
2 Staff had sufficient knowledge on the topics	13		36 %
3 Staff had good skills in terms of communication and coordination within their organization	11		31 %
4 Staff was flexible to adjust to changing circumstances and therefore needs	19		53 %
5 Staff was provided advice and/or knowledge provided outside the original scope of the project	11		31 %
6 Other, please specify	9		25 %
Total respondents: 36			
Other: <ul style="list-style-type: none"> • Management allowed TA to be done mostly as planned. • Agreement on priorities among the authorities and the IMF. • Need commitment at the top. • The TA was appropriately targeted and reflected the absorptive capacity of the organization. Credible advice was accepted although implementation often lagged due to management issues in the organization. • Effectiveness limited by poor local management • High level interest, but still not adequate. • TA relatively ineffective. • Peripatetic visits of 3 to 4 weeks at a time allowed staff time to absorb and use new technical knowledge. 			

• *Beneficiaries*



Can you indicate key factors contributing to the TA effectiveness? You may indicate one or more options.			
Response	Total	% of responses	%
1 Quality of expert's advice, content of training provided	17		77 %
2 Knowledge transfer skills of the expert – communication, coordination, facilitation, coaching, motivational	18		82 %
3 Flexibility of expert in meeting changing needs	15		68 %
4 Advice provided and/or knowledge transferred outside the original scope of the project	7		32 %
5 Other, please specify	1		5 %
Total respondents: 22			
Other: Taking into account the regional specificities.			

19. Reasons for non-implementation of TA recommendations

- *IMF Staff*

If applicable, can you describe briefly the main reasons which explain why (some) TA recommendations were not implemented?			
Response	Total	% of total respondents	%
Open answer	17		71 %
Total respondents: 17			
<ol style="list-style-type: none"> 1. Political reasons (particularly when need for legislative amendments). 2. Most if not all TA recommendations were implemented. However, the start of the regional public debt market was delayed due to problems at the central bank in areas not directly linked to the project, but which resulted in a temporary change of priorities. These difficulties have now been resolved and the central bank has indicated that it is now ready to launch the CEMAC regional public debt market. 3. Lack of resources. 4. Many policy reforms require political decisions which are not forthcoming in countries with unstable governments, and personal political suicide is not common. Administration changes are not implemented where they require budget changes – e.g., fuel, telephony or other IT systems - or staffing changes which may mean a recruitment of new skills and retrenchment of obsolete skills. PFTAC is often required to spread its TA too thinly which means countries are given advice then left on their own to implement and follow up TA is not available as regularly as desired. 5. Lack of human expertise and resources in receiving institutions. 6. In Liberia, the main reason has been lack of adequate capacity. In the Gambia, it has been frequent senior staff changes. In Sierra Leone and Ghana, it has been limited political commitment to the reform process. 7. The pool of available skills in the recipient organizations is generally small. Thus many competent persons are transferred more regularly before they have the chance to utilize the knowledge attained fully. 8. Lack of ownership by the authorities. 9. Lack of appropriate statistical legal framework that makes obligatory the data reporting by the non-financial private sector and willingness of the authorities to update it. Resource constraints in some of the institutions which provide source data for national accounts compilation. 10. Some countries have effective management and staff, others do not. Some have good support from ministers and CEOs of relevant agencies, others do not. Some countries have high staff turnover resulting in the need to repeat missions. 11. Lack of expertise, knowledge. Lack of resources, including financial and human. Lack of follow up by TA provider (expert) that may be due to lack of time because of other work to be done. 12. Security reasons, which hamper efforts to collect data from regions outside Kabul. 13. Difficult legislative changes requiring a political majority in Parliament not available to the Government. 14. Lack of capacity. It is more correct to say "not implemented as early as they could have been" rather than "not implemented", because ultimately all key recommendations were implemented in whole or in part. 15. Lack of capacity in the Pacific is a major constraint in this case. 16. Inaction by IT areas of ministry of finance ministry made it impossible to implement key reforms recommended on an initial TA visit. 17. Lack of ownership and staff lacked skills. 			

- *Short-Term Experts and Resident Advisors*


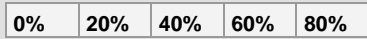
If applicable, can you describe briefly the main reasons which explain why (some) TA recommendations were not implemented?			
Response	Total	% of total respondents	%
Open answer	27		75 %
Total respondents: 27			
<ol style="list-style-type: none"> 1. There are several systemic problems here that do not allow risk based supervision. Improper legal framework, improper asset evaluation criteria, poor grading and provisioning, lack of complete independence of central bank from other government ministries, poor political will of senior management, certain management that do not want any change to present supervision. 			

If applicable, can you describe briefly the main reasons which explain why (some) TA recommendations were not implemented?

2. Institutional inertia/resistance to change, at staff level, at senior managerial level, or both. Most frequently, recipient countries embrace and implement only those recommendations that are non-controversial or do not require material effort or accountability on part of staff of senior management.
3. Some TA recommendations have not been implemented, if the authorities did not share the high priority IMF has been assigning to these measures. It has been difficult to engage counterparts with sufficient learning capacity assigned to such tasks and to ensure that the measures are fully implemented.
4. Lack of real commitment and follow-through.
5. In some cases recommendations were not acted on (or at least not completely) due to factors outside the control of the TA program. For instance, streamlining of procedures and elimination of informal payments has not achieved expected results because of the terribly low staff salaries causing staff to rely on informal fees to survive. This problem is recognized by the administration, but in the absence of huge increases in salaries (which is not fiscally possible) it is extremely difficult to eliminate these practices and they are tolerated as long as they are at a "reasonable" level. Political and other power structures in country have also inhibited the ability of the customs administration to make changes it recognizes are needed.
6. Some recommendations are dependent on passing amendments to the law, which is outside the control of the TA recipient.
7. Lack of political will. Inherent corruption in system does not want more controls which may expose corrupt practices.
8. (1) Lack of Government support and commitment to facilitating changes. (2) Poor management and commitment at the management level of the TA recipient institution. (3) Poor implementation capacity.
9. Some TA recommendations are cheap and easy, but others are difficult for a range of reasons, including political, administrative, and budgetary, or the local culture. In both developed and developing countries, the most important changes are often the most difficult and need a sustained campaign to be achieved. So, if some TA recommendations were not immediately implemented, that doesn't mean they aren't valuable and worthwhile. I think most are valuable and worthwhile, though sometimes there is another option that better fits the local culture and constraints that delivers most of the benefits.
10. Too much theoretical without minimum understanding of the local context and capabilities
11. The project (transition to IFRS) intended to promote local ownership. Changes in senior management and staff turnover made the project struggle with lack of qualified and committed staff.
12. A lack of commitment from senior management to change.
13. This is very complex as the reasons can be many and different: ranging for example from lack of policy support from other authorities (MOF) to lack of competence and capacities of market players outside the central bank, mainly banks. Will require a closer evaluation of each specific case, I think.
14. The frequent changes in cabinet reshufflements rendered the follow up of some recommendations difficult. This also applied to the responsible personnel of some technical departments who were frequently replaced.
15. Insufficient commitment and leadership by the head of the organization receiving the TA.
16. Management was unaware of the scope and nature of the work involved.
17. The organizational capabilities are limited. For various reasons managers are not properly motivated to be more committed.
18. Change of Administration.
19. Recommendations delayed due to political uncertainty arising due to elections in Nigeria and delayed appointment of new AGF.
20. The total time allocated was insufficient. More and regular follow-up is needed.
21. Organization proved not to be ready for the change - needed more time.
22. Management of the organization lacked focus on the reform implementation.
23. Some of the recommendations took time to be implemented in main due the lack of capacity in the staff to understand the implications involved in implementing them. It took a long time to convince them about the need to do so and the benefits that would accrue to Government by doing so. Some of the recommendations have not been fully implemented, such as accounting fully i.e. reconciliation of accounts for non tax collections due to low capacity and lack of adequate personnel in ministries to do so.
24. Project not properly set up with recipient organization by sponsor before expert visited. Lack of commitment to the project by the recipient organization. Other higher priorities for recipient. Lack of resources available for recipient to implement recommendations of expert. Short visit and lack of time/resources for follow-up after. Difficulties in establishing and keeping contact with recipients - poor communication channels.

If applicable, can you describe briefly the main reasons which explain why (some) TA recommendations were not implemented?
25. Resistance to change from the top down in the central bank and pressures from regulated banks and finance companies to tailor any changes to suit their individual views and the manner in which they conducted business.
26. Change in management after TA delivery is a factor that has often reduced its impact.
27. Some problems with third-party providers.

- *Beneficiaries*

If applicable, can you describe briefly the main reasons which explain why (some) TA recommendations were not implemented?			
Response	Total	% of total respondents	%
Open answer	12		55 %
Total respondents: 12			
<ol style="list-style-type: none"> The most cogent reason is lack of funding and necessary tools to implement all the recommendations and enhance effectiveness. Some of the recommendations that were not implemented did not consider the unique circumstances in the country that renders their implementation difficult. Some of them were based on the experiences of developed countries which may be difficult to implement in a less developed country like ours. In addition, some recommendations required a lot of resources (funds, human resources, etc) to implement. A revenue administration like ours normally does not have adequate resources to implement such recommendations. It would be better if IMF would consider providing the required resources and especially the funds to implement such recommendations. Other recommendations were radical in nature and therefore required a lot of good will to implement. If the required goodwill is not forthcoming from the various stakeholders, then it becomes difficult to implement such recommendations. Therefore, when making such recommendations, it's important to take into account views of all stakeholders for the necessary buy-in. Other recommendation required policy and legislative changes which are not in the mandate of the Revenue/Tax Administration but Ministry of Finance. The role of Tax Administration is only limited to advising or making recommendations to the Ministry of Finance. It therefore becomes difficult to implement such recommendations by IMF especially if the Ministry of finance feels that they will have negative revenue implications TA recommendations were broadly implemented. Nevertheless, we encountered a problem of software under construction that leads to many changes and stop release of results. Lack of funding In few countries political reasons and frequent changes of governments result in slow reforms. Limited resources (financial and skills) at times made it difficult to implement some recommendations. Some TA recommendations are yet to be implemented because they require legislative changes. Our judgment that the action will be beneficial to the expansion of credit in the system in spite of the IMF assessment that controls should be removed. Regarding to extension of CPI, only first phase has been implemented. Second and third phase is not implemented, due to significant delay on missions. In terms of National account, we only received a short time mission in region (Nepal) and most of the recommendations have been not implemented, due to significant delay on next phases of missions. Some TA recommendations were not implemented due to lack of resources in terms of the number of staff in the unit and finances. Limited number of staff who at the same time has to do some routine jobs outside the BOP Statistics Unit. Although, the TA advice the bank to ensure that BOP staff concentrate only on BOP related work lack of man power in the department sometimes rendered this impossible. The situation is however greatly improving. TA recommended for additional staff but government cannot afford. This could be due to a number of factors which might include lack of capacity, resource constraint and also the timing might not be right. 			

III. Efficiency

20. IMF TA compared to projects of other TA providers

- *IMF Staff*

What is your view on the IMF TA compared to projects of other providers of Technical Assistance? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Responds more quickly to requests than other TA providers	24	Strongly Disagree: 4 % Disagree: 8 % Agree: 50 % Strongly agree: 38 %
More flexible than other TA providers	24	Strongly Disagree: 8 % Disagree: 8 % Agree: 58 % Strongly Agree: 25 %
Better understands the needs of the countries than other TA providers	24	Strongly Disagree: 4 % Disagree: 13 % Agree: 46 % Strongly Agree: 38 %
More responsive to country needs than other TA providers	24	Strongly Disagree: 4 % Disagree: 17 % Agree: 46 % Strongly Agree: 33 %
Higher quality of the TA provided	24	Strongly Disagree: 4 % Agree: 38 % Strongly Agree: 58 %
Better follow-up	24	Strongly Disagree: 4 % Disagree: 29 % Agree: 33 % Strongly Agree: 33 %

- *Short-Term Experts and Resident Advisors*



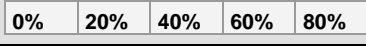
What is your view on the efficiency of IMF TA compared to projects of other providers of Technical Assistance? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Responds more quickly to requests than other TA providers	36	Disagree: 14 % Agree: 58 % Strongly Agree: 28 %
More flexible than other TA providers	36	Disagree: 22 % Agree: 56 % Strongly Agree: 22 %
Better understands the needs of the countries than other TA providers	36	Disagree: 11 % Agree: 64 % Strongly Agree: 25 %
More responsive to country needs than other TA providers	36	Disagree: 28 % Agree: 53 % Strongly Agree: 19 %
Higher quality of the TA provided	36	Disagree: 8 % Agree: 47 % Strongly Agree: 44 %
Better follow-up	36	Strongly Disagree: 3 % Disagree: 22 % Agree: 58 % Strongly Agree: 17 %

- *Beneficiaries*

What is your view on the efficiency of IMF TA compared to projects of other providers of Technical Assistance? (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Responds more quickly to requests than other TA providers	22	Disagree: 27 % Agree: 45 % Strongly Agree: 27 %
More flexible than other TA providers	22	Disagree: 18 % Agree: 64 % Strongly Agree: 18 %
Better understands the needs of the countries than other TA providers	22	Disagree: 14 % Agree: 68 % Strongly Agree: 18 %
More responsive to country needs than other TA providers	22	Disagree: 14 % Agree: 64 % Strongly Agree: 23 %
Higher quality of the TA provided	22	Disagree: 18 % Agree: 50 % Strongly Agree: 32 %
Better follow-up	22	Disagree: 18 % Agree: 55 % Strongly Agree: 27 %

21. Appropriateness of selected mode of TA delivery

- *IMF Staff*

Was the selected mode of TA delivery the most appropriate one?			
Response	Total	% of responses	%
1 Yes	21		88 %
2 No, which other mode of TA delivery would you have chosen? Please explain	3		12 %
Total respondents: 24			
Explanation: <ul style="list-style-type: none"> • On the job training. • More ongoing interaction would have been better. • In some cases a resident advisor was provided but not needed, in others resident advisors were needed but not provided. 			

- *Short-Term Experts and Resident Advisors*

Was the selected mode of TA delivery the most appropriate one?			
Response	Total	% of responses	%
1 Yes	29		81 %
2 No, which other mode of TA delivery would you have chosen? Please Explain	7		19 %
Total respondents: 36			
Explanation: <ul style="list-style-type: none"> • Needed to have been peripatetic because systemic problems and poor political will to not justify a long term expert on the ground for 3 years. • Peripatetic visits are often more appropriate than one-off or resident modes. • Peripatetic advice has limitations due to sometimes excessive periods between visits (often due to funding delays). The most effective approach is a combination of long term resident advisor. • More downstream TA. • Projects of longer duration. • Office had other priorities and did not take full advantage of presence of full time advice. • Longer term continuous assistance. 			

- *Beneficiaries*

Was the selected mode of TA delivery the most appropriate one?			
Response	Total	% of responses	%
1 Yes	17		77 %
2 No, which other mode of TA delivery would you have chosen? Please explain	5		23 %
Total respondents: 22			

22. Backstopping

- *IMF Staff*






How much time was spent on managing and backstopping the TA project? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Too much	5		21 %
2 Sufficient	19		79 %
3 Not enough	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

What is your view on the management and backstopping of TA projects' activities by the relevant IMF functional department in terms of: (Each respondent could choose only ONE response per sub-question.)			
Sub-questions	Resp.	% of responses	
Quality	36		




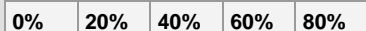
What is your view on the management and backstopping of TA projects' activities by the relevant IMF functional department in terms of: (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Regularity	36	Poor: 3 % Modest: 17 % Good: 67 % Excellent: 14 %
Quantity	36	Poor: 3 % Modest: 36 % Good: 47 % Excellent: 14 %
Timeliness	36	Poor: 6 % Modest: 17 % Good: 64 % Excellent: 14 %

- *Beneficiaries*






To your knowledge, was the expert adequately supervised by IMF Headquarters?			
Response	Total	% of responses	%
1 Excellent	4		18 %
2 Good	12		55 %
3 Modest	0		0 %
4 Poor	1		5 %
5 Don't Know	5		23 %
Total respondents: 22			

23. Involvement of Recipient Authority in achieving project outputs, outcomes and objectives during implementation of the project




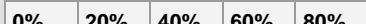
- *IMF Staff*

Was the recipient authority sufficiently involved in achieving project outputs, outcomes and objectives during implementation of the project?			
Response	Total	% of responses	%
1 Excellent	7		29 %
2 Good	13		54 %
3 Modest	4		17 %
4 Poor	0		0 %
Total respondents: 24			





- *Short-Term Experts and Resident Advisors*

Was the recipient authority sufficiently involved in achieving project outputs, outcomes and objectives during implementation of the project?			
Response	Total	% of responses	%
1 Excellent	6		17 %
2 Good	17		47 %
3 Modest	9		25 %
4 Poor	4		11 %
Total respondents: 36			



- *Beneficiaries*

Were you as recipient authority sufficiently involved in achieving project outputs, outcomes and objectives during implementation of the project?			
Response	Total	% of responses	%
1 Excellent	9		41 %
2 Good	12		55 %
3 Modest	1		5 %
4 Poor	0		0 %
Total respondents: 22			

24. Contributed to the completion of the required Project Assessment Form (question to IMF Staff only)

Who contributed to the completion of the required Project Assessment Form? You may indicate more than one option.			
Response	Total	% of responses	%
1 IMF Project manager	21		88 %
2 The Expert	13		54 %
3 The Recipient Organisation	2		8 %
Total respondents: 24			

And: How were they involved?

If you have indicated "The Expert" and/or "The Recipient Organisation," please explain how you have involved them.			
Response	Total	% of total respondents	%
Open answer	3		12 %
Total respondents: 3			
Explanation: <ul style="list-style-type: none"> • Was leading tax reforms in the recipient organization. • I only answered the expert because there was no option for 'form not completed'. • The expert, i.e., the RTAC resident advisor, completed the assessment. 			

IV. Sustainability

25. Tangible and lasting results of TA

- *IMF Staff*

Did the TA lead to tangible and lasting results in terms of: (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Institutional: changes in laws, regulations, new institutions, policy actions	24	Poor: 4 % Modest: 29 % Good: 46 % Excellent: 21 %
Organizational: changes in organizational structure, tools, methodologies, work methods	24	Poor: 4 % Modest: 21 % Good: 38 % Excellent: 38%
Individual: Enhanced knowledge and experience of staff	24	Modest: 17 % Good: 42 % Excellent: 42 %

- *Short-Term Experts and Resident Advisors*




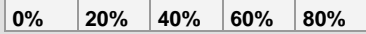
Did the TA lead to tangible and lasting results in terms of: (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Institutional: changes in laws, regulations, new institutions, policy actions	36	Poor: 8 % Modest: 31 % Good: 44 % Excellent: 17 %
Organizational: changes in organizational structure, tools, methodologies, work methods	36	Poor: 8 % Modest: 22 % Good: 56 % Excellent: 14 %
Individual: Enhanced knowledge and experience of staff	36	Modest: 33 % Good: 36 % Excellent: 31 %

- *Beneficiaries*





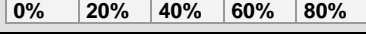
Did the TA lead to tangible and lasting results in terms of: (Each respondent could choose only ONE response per sub-question.)		
Sub-questions	Resp.	% of responses
Institutional: changes in laws, regulations, new institutions, policy actions	22	Poor: 5 % Modest: 14 % Good: 55 % Excellent: 27 %
Organizational: changes in organizational structure, tools, methodologies, work methods	22	Poor: 5 % Modest: 5 % Good: 59 % Excellent: 32 %
Individual: enhanced knowledge and experience of staff	22	Modest: 14 % Good: 36 % Excellent: 50 %

26. Identifying, using and training local expertise




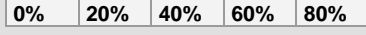
- *IMF Staff*

Did the TA project succeed in identifying, using, and training local expertise? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Excellent	10		42 %
2 Good	7		29 %
3 Modest	7		29 %
4 Poor	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*





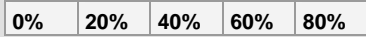
Did the TA project succeed in identifying, using, and training local expertise? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Excellent	11		31 %
2 Good	14		39 %
3 Modest	10		28 %
4 Poor	1		3 %
Total respondents: 36			

- *Beneficiaries*






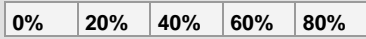
Did the TA project succeed in identifying, using, and training local expertise? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Excellent	7		32 %
2 Good	11		50 %
3 Modest	4		18 %
4 Poor	0		0 %
Total respondents: 22			

27. Identification and implementation of follow-up TA





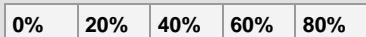
- *IMF Staff*

Has follow-up TA been identified and/or implemented to continue with the progress made so far (irrespective of the funding agency)? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, is already ongoing	16		67 %
2 Yes, has been identified	6		25 %
3 In process of identification	1		4 %
4 No, has not been identified	0		0 %
5 Don't know	1		4 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*




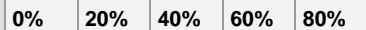
Do you know whether follow-up TA has been identified and/or implemented to continue with the progress made so far (irrespective of the funding agency)? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, is already ongoing	9		25 %
2 Yes, has been identified	10		28 %
3 In process of identification	2		6 %
4 No	1		3 %
5 Don't Know	14		39 %
Total respondents: 36			

- *Beneficiaries*




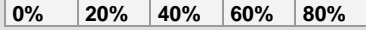
Has follow-up TA been identified and/or implemented to continue with the progress made so far (irrespective of the funding agency)? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes, is already ongoing	9		41 %
2 Yes, has been identified	8		36 %
3 In process of identification	4		18 %
4 No	1		5 %
Total respondents: 22			

28. Sustainability and dependence on additional budget allocations





- *IMF Staff*

Does sustainability depend on additional budget allocations to your organization compared to what your organization has already received through the budget to implement the actions? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	7		29 %
2 Yes, to some extent	14		58 %
3 No	3		12 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

Does sustainability depend on additional budget allocations to your organization compared to what your organization has already received through the budget to implement the actions? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	12		33 %
2 Yes, to some extent	15		42 %
3 No	9		25 %
Total respondents: 36			

- *Beneficiaries*

Does sustainability depend on additional budget allocations to your organization compared to what your organization has already received through the budget to implement the actions? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	4		18 %
2 Yes, to some extent	14		64 %
3 No	4		18 %
Total respondents: 22			

29. Influence of drastic events on sustainability

- *IMF Staff*

Was sustainability impaired by drastic events affecting the country, such as natural disaster, political turmoil, economic crisis, turmoil in the region? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	1		4 %
2 Yes, to some extent	11		46 %
3 No	12		50 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*




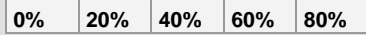
Was sustainability impaired by drastic events affecting the country, such as natural disaster, political turmoil, economic crisis, turmoil in the region? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	1		3 %
2 Yes, to some extent	12		33 %
3 No	23		64 %
Total respondents: 36			

- *Beneficiaries*






Was sustainability impaired by drastic events affecting the country, such as natural disaster, political turmoil, economic crisis, turmoil in the region? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	3		14 %
2 Yes, to some extent	10		45 %
3 No	9		41 %
Total respondents: 22			

30. What if the TA project hadn't been implemented?






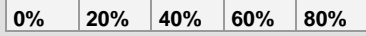
- *IMF Staff*

What would have happened in your opinion if these TA projects were not implemented? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Other donors would have stepped in	3		12 %
2 Country would allocate own funds in the national budget	0		0 %
3 Delay of reforms	12		50 %
4 Refoms would be neglected or of lower quality	9		38 %
5 Other, please specify	0		0 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*

What would have happened in your opinion if these TA projects were not implemented? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Other donors would have stepped in	4		11 %
2 Country would allocate own funds in the national budget	0		0 %
3 Delay of reforms	12		33 %
4 Refoms would be neglected or of lower quality	19		53 %
5 Other, please specify <ul style="list-style-type: none"> • Budgets would have been of lower quality 	1		3 %
Total respondents: 36			

- *Beneficiaries*

What would have happened in your opinion if these TA projects were not implemented? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Other donors would have stepped in	3		14 %
2 Country would allocate own funds in the national budget	3		14 %
3 Delay of reforms	9		41 %
4 Refoms would be neglected or of lower quality	6		27 %
5 Other, please specify	1		5 %
Total respondents: 22			

V. Accountability

31. Awareness of Japanese Government funding of the TA project

- *IMF Staff*

Did you know that the TA project was funded by the Japanese government? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	23		96 %
2 No	1		4 %
Total respondents: 24			

- *Short-Term Experts and Resident Advisors*






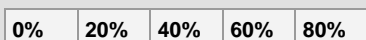
Did you know that the TA project was funded by the Japanese government? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	31		86 %
2 No	5		14 %
Total respondents: 36			

- *Beneficiaries*






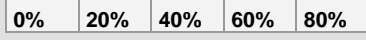
Did you know that the TA project was funded by the Japanese government? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	12		55 %
2 No	10		45 %
Total respondents: 22			

And: How did you know?

- *Short-Term Experts and Resident Advisors*

If yes, how did you know? You may indicate one or more options			
Response	Total	% of responses	%
1 Informed by colleagues of my Department	21		70 %
2 Informed by the Office of Technical Assistance Management	14		47 %
3 Informed by others within the IMF	11		37 %
4 Informed in writing by others outside the IMF	0		0 %
5 Through contact with Japanese authorities/embassies/JICA	2		7 %
6 Was mentioned in newspaper or other publications	1		3 %
Total respondents: 30			

- *Beneficiaries*

If yes, how did you know? You may indicate one or more options.			
Response	Total	% of responses	%
1 Informed by word of mouth by IMF	8		67 %
2 Informed by word of mouth by others	2		17 %
3 Informed through written letters or other documents of IMF	8		67 %
4 Informed in writing by others	1		8 %
5 Through contact with Japanese authorities/embassies/JICA	0		0 %
6 Was mentioned in newspaper or other publications	1		8 %
Total respondents: 12			

And: When did you know? (only for short-term experts and advisors and for beneficiaries)

- *Short-Term Experts and Resident Advisors*

If yes, when did you know? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 When preparing the Resource Allocation Plan	0		0 %
2 When drafting the Terms of Reference	14		47 %
3 Beginning of the project	15		50 %
4 During project implementation	1		3 %
5 At the end of the project	0		0 %
6 Just now	0		0 %
Total respondents: 30			

- *Beneficiaries*



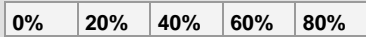
If yes, when did you know? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 When contributing to the Terms of Reference	2		18 %
2 Beginning of the project	6		55 %
3 During project implementation	3		27 %
4 At the end of the project	0		0 %
5 Just now	0		0 %
Total respondents: 11			

32. Other means of visibility (only for short-term experts and advisors and for beneficiaries)

- *Short-Term Experts and Resident Advisors*






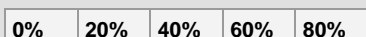
Have you used / encountered other means of visibility of the JSA funding? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	8		26 %
2 No	23		74 %
Total respondents: 31			

Beneficiaries

Have you used / encountered other means of publicizing or referring to the fact that the TA was financed by the Japanese government? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 Yes	7		32 %
2 No	15		68 %
Total respondents: 22			

If yes: How? (only for short-term experts and advisors and for beneficiaries)

- *Short-Term Experts and Resident Advisors*

If yes, how? You can indicate one of more options. (Each respondent could choose MULTIPLE responses.)			
Response	Total	% of responses	%
1 Oral explanations to participants / local counterparts	7		88 %
2 Written explanations to participants / local counterparts	7		88 %
3 Visual presentation in materials used	3		38 %
4 Attendance of members of Japanese embassy during sessions	0		0 %
5 Attendance of members of Japanese embassy at end of mission / training / workshop etc.	0		0 %
6 Through media (television, radio, local newspapers)	1		12 %
7 Other, please specify: <ul style="list-style-type: none"> • Discussions with colleagues 	1		12 %
Total respondents: 8			

- *Beneficiaries*




If yes, how? You can indicate one of more options. (Each respondent could choose MULTIPLE responses.)			
Response	Total	% of responses	%
1 Oral explanations to participants / local counterparts	6		86 %
2 Written explanations to participants / local counterparts	2		29 %
3 Visual presentation in materials used	2		29 %
4 Attendance of members of Japanese embassy during sessions	1		14 %
5 Attendance of members of Japanese embassy at end of mission / training / workshop etc.	1		14 %
6 Through media (television, radio, local newspapers)	1		14 %
7 Other, please specify: <ul style="list-style-type: none"> • Reading articles that Japan is a major donor to the IMF. • Regional meetings / workshops. 	2		29 %
Total respondents: 7			

33. Provision of information to the Japanese authorities


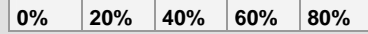
- *IMF Staff*

Did you (or the experts in the field) provide any type of information about the success or not of the project to the Japanese authorities for accountability to Japanese taxpayers (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 No	8		33 %
2 Yes, please specify	16		67 %
Total respondents: 24			
<ul style="list-style-type: none"> • A project evaluation was provided. • Regular reporting by IMF on activities funded by Japan. • Assessment report. • Project assessment. • Project assessment in 2009 • Through a project assessment form. • Evaluation of seminar participants. • TAIMS project evaluation. • A follow-up of the project was made and appropriate forms were conveyed by the IMF to the Japanese authorities. • Through regular reporting to donors, including the RTAC steering committee. • Yes a project assessment was provided. • Through completing the project assessment for donor. • Japanese embassy was briefed. • Letter to Japanese Embassy. • Indirectly through mission report. • Report to Japanese government. 			

- *Short-Term Experts and Resident Advisors*

Did you provide any type of information about the success or not of the project to the Japanese authorities (e.g. JICA, or the Japanese Embassy for accountability to Japanese taxpayers (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 No	31		86 %
2 Yes, please specify	5		14 %
Total respondents: 36			
<ul style="list-style-type: none"> • Always wrote a full report on status. • Via IMF. • Reports to backstoppers during and at the end of the mission. • End of project report. <p>I met with officials of the Japanese Embassy and informed them about the work being undertaken by me and the progress made from time to time.</p>			

- *Beneficiaries*

Did you provide any type of information about the success or not of the project to the Japanese authorities (e.g. JICA, or the Japanese Embassy) for accountability to Japanese taxpayers? (Each respondent could choose only ONE of the following responses.)			
Response	Total	% of responses	%
1 No	22		100%
2 Yes, please specify	0		0 %
Total respondents: 22			

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