



External Mid-Term Evaluation of the Regional Technical Assistance Center in West Africa (AFRITAC West 2)

Annexes to the Final Report

Client: International Monetary Fund

Rotterdam, 28 June 2018

External Mid-Term Evaluation of the Regional Technical Assistance Center in West Africa (AFRITAC West 2)

Annexes to the Final Report

Client: International Monetary Fund

Ferry Philipsen
Sybille Grob
Maarten de Zeeuw
Andrea Dijkstra

Rotterdam, 28 June 2018

Table of contents

Acronyms and Abbreviations	7
Annexes	11
Annex 1: Case studies	13
Case study The Gambia: Enhancing Risk Based Supervision	13
Case study The Gambia: Improving monetary policy analyses and building an effective monetary policy toolkit	18
Case study Ghana: Building the Forecasting and Policy Analyses System (FPAS) at Bank of Ghana	23
Case study Liberia: Statistics Producing national accounts	28
Case study The Gambia: Develop strengthened compliance audit and enforcement in tax and customs	32
Case study Nigeria – Kaduna State: Design and Implementation of Treasury Single Account	36
Annex 2: Evaluation questions	46
Annex 3: The weighing system for the assessment of overall performance	49
Annex 4: Evaluation rating system	51
Annex 5: AFW2 Financial status	53
Annex 6: List of projects and achievements	54
Annex 7: TA and training survey results	77
Relevance	79
Efficiency	83
Effectiveness	86
Sustainability	102
Impact	105
Annex 8: Training and workshops survey results	113
Annex 9: List of persons met	129
Annex 10: References	135

Acronyms and Abbreviations

ADB	Asian Development Bank
AFR	African Department of the IMF
AFW2	AFRITAC West 2
AFRITAC	African Technical Assistance Center
ASYCUDA	Automated System for Customs Data
BoG	Central Bank of Ghana
CBoG	Central Bank of The Gambia
CC	Center Coordinator
CD	Capacity Development
CPI	Consumer Price Index
DFID	UK Department for International Development
EC	European Commission
ECF	Extended Credit Facility
ECOWAS	Economic Community of West African States
EDDI	Enhanced Data Dissemination Initiative of DFID
EIB	European Investment Bank
EQ	Evaluation Question
ESC	Evaluation Steering Committee
EU	European Union
FAD	Fiscal Affairs Department of the IMF
FPAS	Forecasting and Policy Analysis System
FSAP	Financial Sector Assessment Program
FY	Fiscal Year
GRA	Ghana Revenue Authority
ICD	Institute for Capacity Development of the IMF
ICDGP	Institute for Capacity Development, Global Partnerships Division of the IMF
IFRS	International Financial Reporting Standards
IMF	International Monetary Fund
IOSCO	International Organization of Securities Commissions
LISGIS	Liberia Institute of Statistics and Geo-Information Services
LRA	Liberia Revenue Authority
MCM	Monetary and Capital Markets Department of the IMF
M&E	Monitoring and Evaluation
MFF	Macro Fiscal Framework
MNRW – TF	Managing Natural Resource Wealth Trust Fund
MONOPS	Monetary Operations and Payment System
MPC	Monetary Policy Committee
NTR	Non-Tax Revenue
OECD-DAC	Organization for Economic Co-operation and Development, Development Assistance Committee
PCA	Post Clearance Audit
PFM	Public Finance Management
PIMA	Public Investment Management Assessment
PPI	Producer Price Index
RA	Regional Advisor
RA-FIT	Revenue Administration Fiscal Information Tool
RBM	Results-based Management Framework

RCF	Rapid Credit Facility
RM – TF	Revenue Mobilization Trust Fund
RSN	Regional Strategy Note
RTAC	Regional Technical Assistance Center
SARTTAC	South Asia Regional Training and Technical Assistance Center
SC	Steering Committee
SECO	State Secretariat for Economic Affairs - Switzerland
SoW	Statement of Work
STAT	Statistics Department of the IMF
STX	Short-Term Experts
TA	Technical Assistance
TADAT	Tax Administration Diagnostic Assessment Tool
TOR	Terms of Reference
TSA	Treasury Single Account
TTF	Topical Trust Fund
WAIFEM	West African Institute for Financial and Economic Management
WAMI	West African Monetary Authority

Annexes

Annex 1: Case studies

Annex 2: Evaluation questions

Annex 3: The weighing system for the assessment of overall performance

Annex 4: Evaluation rating system

Annex 5: AFW2 Financial status

Annex 6: List of projects and achievements

Annex 7: TA and training survey results

Annex 8: Training and workshops survey results

Annex 9: List of persons met

Annex 10: References

Annex 1: Case studies

Case study The Gambia: Enhancing Risk Based Supervision

Case study description

Starting November 2014, six missions have been performed to support the Central Bank of The Gambia (CBoG) in developing risk-based supervision of banks. The first three missions were concentrating on off-site supervision. The last three missions took a more holistic view with strong emphasis on on-site supervision. The project is work in progress and will be continued.

- **Objective:** Strengthen the ability of examiners to analyze financial sector data and trends and conduct on-site and off-site risk based supervision.
- **Expected outcomes:** Examiners better placed to conduct risk based off-site monitoring and on-site supervision.
- **Milestone:** By the end of FY 2017 at least 70% of the examiners trained in conducting effective risk based supervision.
- **Indicators:** Examination reports reflect more in-depth analyses.

Main inputs and activities

	Date	Activity	No. resources	No. days	Total
1	Aug 2014	Enhancing risk based off-site banking supervision I	1	12	12
2	Nov 2014	Enhancing risk based off-site banking supervision II	1	12	12
3 ¹	May 2015	Enhancing risk based off-site banking supervision III	1	12	12
4	Jan 2016	Enhancing risk based on-site banking supervision I	3	11	33
5a	Sep 2016	Enhancing risk based on-site banking supervision II	2	5	10
5b	Oct 2016	Remote assistance for follow up	1	10	10
6 ²	May 2017	Enhancing risk based on-site banking supervision III	2	15	30
Total input of resources in field missions (person days)					119

- This project was initiated by MCM already in January 2012 and comprised two missions supporting the CBoG in developing formats and instructions for new regulatory returns. CBoG had commissioned a new automated platform to enable the banks to file their returns electronically in May 2011 and requested TA-support. Although the AFW assistance is a direct continuation, those two missions fall outside the scope of the evaluation.
- After the establishment of AFW2, the same STX continued with three additional missions (see missions 1-3 in the table). The expert developed a new off-site supervisory framework, provided manuals, templates and also provided extensive training with the aim to embed the framework into supervisory practice.

¹ As stated in the overview of activities for the case study handed out by AFW2. According to the TA report, the mission of the STX had to be severely truncated to only three days due to a family emergency. However, the documents suggest further remote assistance by the STX. Also, the newly appointed RA joined the mission for one week, which is not included here. Therefore, a total of 12 days seems a reasonable estimate for this activity.

² The TA report of this mission could not be shared with the evaluation team since it was still in draft and AFW2 was waiting for comments from the Gambian authorities before it could be finalized.

- In the last three missions CBoG was provided with guidance on the practical implementation of risk-based on-site supervision, taking a more holistic view and linking the on-site and off-site frameworks.

Main outputs realized and milestones (indicators) achieved

Main outputs	Status indicator (more in-depth analyses in reports)
<ul style="list-style-type: none"> • Off-site supervisory framework including detailed manuals and instructions. • Draft IT supervision manual, to be finalized by dedicated WG. • Draft for most crucial documents to shift to RBS framework, including policy documents, templates and manuals for a Risk Assessment Summary, Institution Overview, RBS questionnaire (all off-site), on-site examination memorandum, template and manual, to be finalized by the WG. • Recommendations on more effective organizational structure and processes. • Extensive training during each mission in best practices in off-site and on-site supervision. 	<ul style="list-style-type: none"> • Off-site manual developed during the first three missions which has been used extensively. Quality off-site reports shows clear improvement, although there is further room for improvement.³ • The WG made very little progress and eventually derailed.⁴ • On-site inspection reports are still 100% compliance based.⁵ • CBoG sees little merit in fully implementing RAS (the modern successor to the initially implemented manual by the first expert). However, CBoG is willing to take on board some of the recommendations to be added to the first manual.⁶ • No follow-up to recommendations on organizational structure and process.⁷

Will the outputs lead to the expected outcomes and the project objective?

In principle, the outputs will likely lead to reaching the expected outcomes and achieving the project objective. The missions provided an overall comprehensive framework, containing the necessary templates and manuals to make a successful switch to RBS, including extensive training sessions with hands-on case-study exercises.

Nowadays, it is of critical importance that CBoG takes the necessary steps to make it work. Awareness that the shift to RBS is a necessary step to be taken appears to be increasing.⁸

Obstacles/challenges to achieving outcomes/project objectives (project context)

- Twelve banks operate currently in the Gambia (Office Memorandum April, 2015). The recent shocks to the Gambian economy are very likely to have adverse effects on these banks. Gambian banks are also exposed to high loans to SOE, negatively affecting their balance sheets.

³ Evidence: 13-7-2017 Case study BS 2, point 6, 7, 8 and 2017-07-07 RA Banking Supervision, point 3, and last TA report from first STX, who states that at the end of his missions the quality is still mixed and that there is ample room for improvement. That is also the evaluators' impression having examined the reports, although it certainly got a lot better than before.

⁴ The remote mission never got any comments or question from the dedicated WG, Summary Report, Filip Gijssels, 2016, 2017 07 07 RA Banking Supervision, point 5, TA report, Sept 2016, page 8 lists the recommendations with deadline Nov/Dec 2016. By the time of the field mission, nothing was done or documents were "for the consideration of management".

⁵ 13-7-2017 Case Study BS 2, points 19-21

⁶ 13-7-2017 Case Study BS 2, points 11-16

⁷ Evidence 13-7-2017 Case Study BS 2, point 10-15, TA Report, Sept 2016, page 5. That report contains deadlines for the WG to discuss and finish the drafts, all around the end of the year 2016. At the time of the evaluation field visit, the organisational structure was still the same, nothing changed in the review process. Draft manuals were under consideration of management. According to the RA, the process derailed because important people left or received promotion, 2017 07 07, point 8.

⁸ See 2017 07 07 RA banking supervision, point 7, 13 07 2017 Case study BS 2, point 21).

- CBoG seems to be a slow adapter. The decision to move to RBS was already taken in 2005).
- The organization of banking supervision lacks focus and a clear work plan. There are only few senior staff who are over-burdened with non-related tasks.
- The strict hierarchical structure results in inefficiencies in the review process and unwillingness of staff to state concerns without prior backing of senior management, resulting in a ticking the box mentality.
- All this contributes to a lack in beneficiary ownership, resulting in a track-record of non-compliance of recommendations and limited progress. Another telling example is that the 25 free licenses for FSI-connect, obtained for The Gambia, were never used. Other factors played also a role, such as limited access to internet.

All this contributes to a lack in beneficiary ownership, resulting in a track-record of non-compliance of recommendations and limited progress. Another telling example is that the 25 free licenses for FSI-connect, obtained for the Gambia, were never used.

Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

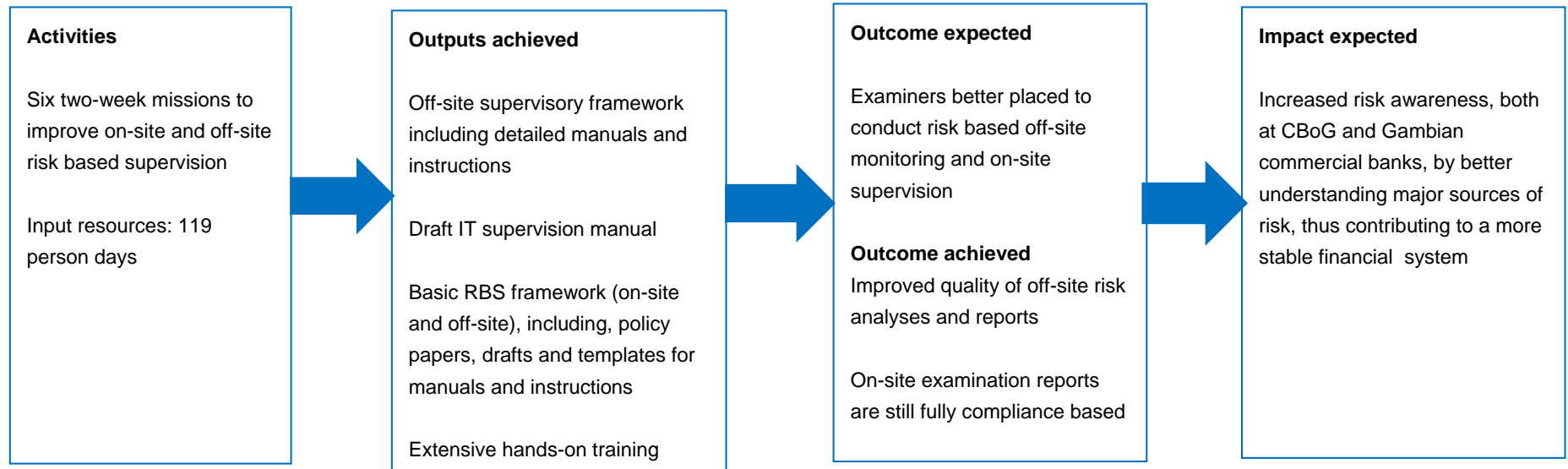
- Inadequate ownership of the beneficiary, resulting in a long history of non-implementation of recommendations. AFW2 responded to this in a flexible way by severely truncating the fifth mission when this became clear. Instead, the mission agreed on a timetable to be pushed forward by a dedicated WG comprising of motivated and experienced supervisors and headed by the deputy director. The STX supported the WG remotely, by supplying draft documents, to be reviewed and discussed by the WG.
- For the same reason, the last three missions delivered only draft documents, intentionally being meant as working and discussion material, to be finalized by CBoG.
- Regarding organizational issues, the fourth mission took a more holistic approach and analyzed also the organizational structure. The recommendations should help in bringing focus, smoothing the supervisory and review processes, thereby also lowering the work load of senior staff.
- High attrition rate of key staff. This is a serious risk, which derailed the dedicated WG and resulted in non-implementation of the work-plan. This came to AFW2 somewhat as a surprise.
- There is the assumption that the automated system, VRegCoss, is stable and operational (all office memoranda and TA reports mention this assumption). This belief continued, despite the continuous parallel run with the old system (which heavily relies on manual input) and non-compliance with multiple recommendations to end that situation. During the evaluators' field visit, the situation was not yet resolved. Consultants from India were coming in and were expected to solve the problem once and for all. At that time, the system was down for more than four months. It seems that AFW2 have been lulled for years into the believe that the problem will be solved within a few months.

Rating

Criterion	Rating	Explanation
Relevance	Excellent	<ul style="list-style-type: none"> • Compliance based is an inefficient and outdated concept. Risk based supervision is relevant. • The move to risk based supervision is agreed within the West African community; The Gambia needs to comply. • The project was at the request of CBoG. The project together with the introduction of new monthly returns for supervisory data was well-chosen.

Criterion	Rating	Explanation
Efficiency	Good	<ul style="list-style-type: none"> • There is no evidence of inefficiency of the resources used. • AFW2 had to deal several times with lack of ownership at CBoG. • AFW2 showed flexibility. One mission was truncated because of lack of implementation of previous recommendations. A dedicated working group was formed to help avoid that for the future. Moreover, documents were delivered only in a rough draft state, to be completed by the dedicated working group.
Effectiveness	Modest	<ul style="list-style-type: none"> • CBoG is a very slow adapter; the decision to move to RBS was already taken in 2005. • Objective TA: strengthen the ability to analyze financial sector data and conduct risk based on-site and off-site supervision. • In off-site supervision, practice has clearly improved, although there is still ample room for further improvement. • On-site supervision is still completely compliance based.
Sustainability	Modest	<ul style="list-style-type: none"> • One of the missions involved also a STX from Ghana who performed very well and was highly appreciated by CBoG. • However, sustainability is significantly at risk due to high attrition rate of key staff, vast organizational inefficiencies at CBoG, steep hierarchical structure, resulting in a lack of ownership. • The IT-platform for the monthly returns never functioned well and is still nonfunctional. CBoG kept communicating to AFW2 that the problem will be solved within a few months. It seems that AFW2 has been lulled all the time without noticing.
Impact	Modest	<ul style="list-style-type: none"> • Due to slow adoption of recommendations and weak ownership at CBoG, impact is relatively limited in relation to the time and effort spent on the project. • On the other hand, CBoG stated several times, that their daily supervisory practice has already improved, especially in terms of CBoG's effectiveness towards banks and the efficiency of the supervisory process.

Logical framework



Assumptions/risks

Inadequate ownership from the side of the beneficiary resulting in an extensive track-record of non-compliance. This is partly caused by the high attrition rate of key staff, organizational inefficiencies and a very hierarchical structure

The automated reporting system, implemented in 2011, is not functioning well. Manual input is still necessary, causing vast inefficiencies and potentially threatening data integrity

Case study The Gambia: Improving monetary policy analyses and building an effective monetary policy toolkit

Case study description

Starting as the continuation of earlier work from the IMF at the CBoG, the project gradually broadened and took a more holistic view to include the entire monetary policy. The project contains two work streams: (1) improving monetary policy analyses and formulation; and (2) developing an effective monetary policy toolkit. The project is work in progress and will be continued.

Work stream 1

- **Objective:** Improve the efficiency of monetary policy by forward looking approach to monetary policy formulation.
- **Expected outcomes:** Gradual implementation of the work plan, agreed with the authorities in August 2016, in the next two to three years.
- **Milestone:** Work plan accepted by CBoG and review of current practice.
- **Indicators:** Improved monetary analyses and higher quality of internal decision making papers.⁹

Work stream 2

- **Objective:** Increase of efficiency of monetary operations.
- **Expected outcomes:** Review of the full monetary policy toolkit, including FX market operations and improved liquidity management operations.
- **Milestone:** Progress in (previous) TA recommendations.
- **Indicators:** Renewed monetary policy toolkit.¹⁰

Main inputs and activities

	Date	Activity	No. resources	No. days	Total
1	Jan 2015	Introductory visit	1	5	5
2	Jun 2015	Develop liquidity forecasting and liquidity management operations	3	10	30
3	Aug 2016	Improving monetary analyses & developing a monetary policy toolkit I	3	12	36
4	Mar 2017	Improving monetary analyses & developing a monetary policy toolkit II	3	12	36
Total input of resources in field missions (person days)					107

- CBoG had received ample TA before from the IMF, mainly in the field of liquidity management. After establishment of AFW2, the RA introduced the center and discussed the status of recommendations from previous IMF missions, which were waiting for implementation.
- The second mission delivered a liquidity forecasting model and updated previous recommendations regarding more effective liquidity management.
- The third mission introduced a new work stream to improve monetary policy analyses and the policy decision framework. For this, the mission agreed to a comprehensive two to three-year

⁹ As stated in the log framework, Annex FY 2017. For evaluation purposes the milestone is too narrowly formulated. Instead, the evaluation will make use of the indicator: *Improved monetary analyses and higher quality of internal decision making papers.*

¹⁰ As stated in the log framework, Annex FY 2017. Expected outcome is too narrowly formulated for evaluation purposes. Given the milestone, the expected outcome should logically be full implementation of the recommendations, thus bringing the new toolkit into practice.

work plan. The recommendations for the monetary policy toolkit were again updated. The fourth mission is a follow-up mission, working on further implementation of the work plan.

Main outputs realized and milestones (indicators) achieved

Main outputs	Status indicator (improved quality of monetary analyses) ¹¹
<p>Monetary policy analyses</p> <ul style="list-style-type: none"> • Comprehensive work-plan for the following two to three years. By now, the following products are delivered: <ul style="list-style-type: none"> - Data warehouse for monetary policy analyses; - Must-have analytical tools for monetary policy analyses (experimental Composite Index of Economic Activity, exchange rate pass-through analyses, several sub-splits of the CPI); - Introduction of forward looking elements into monetary policy decision; - Data release calendar and re-design of Statistics webpage of CBoG; - Extensive hands-on training in analyses and econometric software handling. 	<ul style="list-style-type: none"> • Agreement was reached in August 2016. On most of the recommendations work has started, showing first promising results for the quality of analyses: <ul style="list-style-type: none"> - Data warehouse is up and running, to be gradually extended; - CBoG is using the newly developed analytical tools and is keen to gradually extend to increase robustness; - Simple Taylor-rule decision model and its outcomes were first presented to the MPC in April 2017, which received it very well; - Release calendar in experimental stage. CBoG is gaining experience before committing release to the public.
Main outputs	Status milestone (progress in implementation of previous recommendations) ¹²
<p>Monetary policy operations</p> <ul style="list-style-type: none"> • Liquidity forecasting framework and model. • Joint CB and MoF liquidity WG established. • Full monetary policy toolkit developed, including appropriate instruments for: <ul style="list-style-type: none"> - Liquidity management operations; - Reserve requirements and net open position for commercial banks; - Foreign exchange operations, including publishing timely an exchange rate reference rate. 	<ul style="list-style-type: none"> • The spreadsheet is in use. Some problems with obtaining data from MoF are still unresolved. • The WG is not very active: <ul style="list-style-type: none"> - No progress in liquidity management operations. Weak CB balance sheet and dependence from MoF hampers implementation; - Little progress. Banking Supervision is reluctant due to weak balance sheets of commercial banks; - Some progress is made in the field of foreign exchange operations.

Will the outputs lead to the expected outcomes and the project objective?

- In principle, the outputs will likely lead to reaching the expected outcomes and achieving the project objective. The monetary policy operations toolkit is provided, waiting for implementation. Recent political changes bode well for gaining progress in the near future.
- Regarding monetary policy analyses and formulations, the first results have already been achieved. CBoG expressed several times the usefulness of the new analytical tools and are keen to implement the rest of the plan, hereby demonstrating strong will and ownership.

¹¹ Evidence: TA-report November 2016, page 6, Office Memorandum March 2017, 14 07 2017, TA Report April 2017, Minutes Monops case study 2, points 5-16, Minutes RA Monops 20 juni 2017, points 19-27.

¹² Evidence: TA-report November 2016, Office Memorandum March 2017, 14 07 2017, TA Report April 2017, Minutes Monops case study 2, points 17-19, Minutes Monops case study 1, points 8-16, Minutes RA Monops 20 juni 2017, points 20-22.

Obstacles/challenges to achieving outcomes/project objectives (project context)

- The Gambia comes out of a situation of severe fiscal dominance. Government used to overdraw heavily on their CB accounts which got then monetarized. Monetary financing resulted into unsustainable government debt and pressures on the exchange rate and foreign reserves.
- Currently CBoG has no active instruments at its disposal to mop up the excess liquidity which is a result of this policy.
- The modernization of the monetary operations framework is not feasible without political support, which was absent in the context of fiscal dominance.¹³
- In addition, the Gambia went through a series of external shocks, like the Ebola-outbreak in neighboring countries which affected tourism, one of The Gambia's main sources of income. Together with monetary financing of excessive government spending, this resulted in a severely weak balance sheet of the central bank and international reserves depleted. This severely hampers the implementation of the monetary policy operations toolkit at the moment.
- The Rapid Credit Facility (RCF), granted to the Gambia in June 2017 by the IMF, can play a crucial role in the transition process, by recapitalizing the central bank under strict conditionalities. During the interviews CBoG staff expressed their hope for conditionalities that would support more central bank independence.¹⁴

Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

- **High fiscal dominance.** This made implementation of the new monetary policy operations toolkit infeasible. AFW 2 adapted by broadening the scope of the mission to include whole monetary policy. While working on the politically less sensitive monetary policy analyses, it could keep the recommendations regarding the monetary operations toolkit alive, waiting for better times, without creating strong frictions. The (temporal) shift of scope certainly helped AFW2 to gain traction and helped also to increase understanding for the recommendations regarding the monetary policy toolkit.
- **Sustained political support for a difficult transition process.** Much will depend on how the political situation evolves during the next years. Current (RCF) and future Extended Credit Facility (ECF) programs, including other donor support, will be instrumental by providing necessary funds under well-chosen conditions.
- **High attrition rate of staff and severe understaffing.** This problem is typical for the region. However, especially in monetary policy analyses, CBoG makes great efforts to implement, despite severe understaffing, because it sees strong merit in it. This commitment has been achieved as a result of the hands-on, tailored, practical and tangible TA.¹⁵
- **The instruments for the monetary policy operations toolkit are spread over several departments.** Banking supervision seems only concerned with the impact on the balance sheet of commercial banks of reserve requirements and net open position regulation.

Rating

Criterion	Rating	Explanation
Relevance	Excellent	<ul style="list-style-type: none">• Work stream 1 has been highly relevant. It provides the most basic, must-have type of indicators to be able to make any kind of informed monetary policy decision.

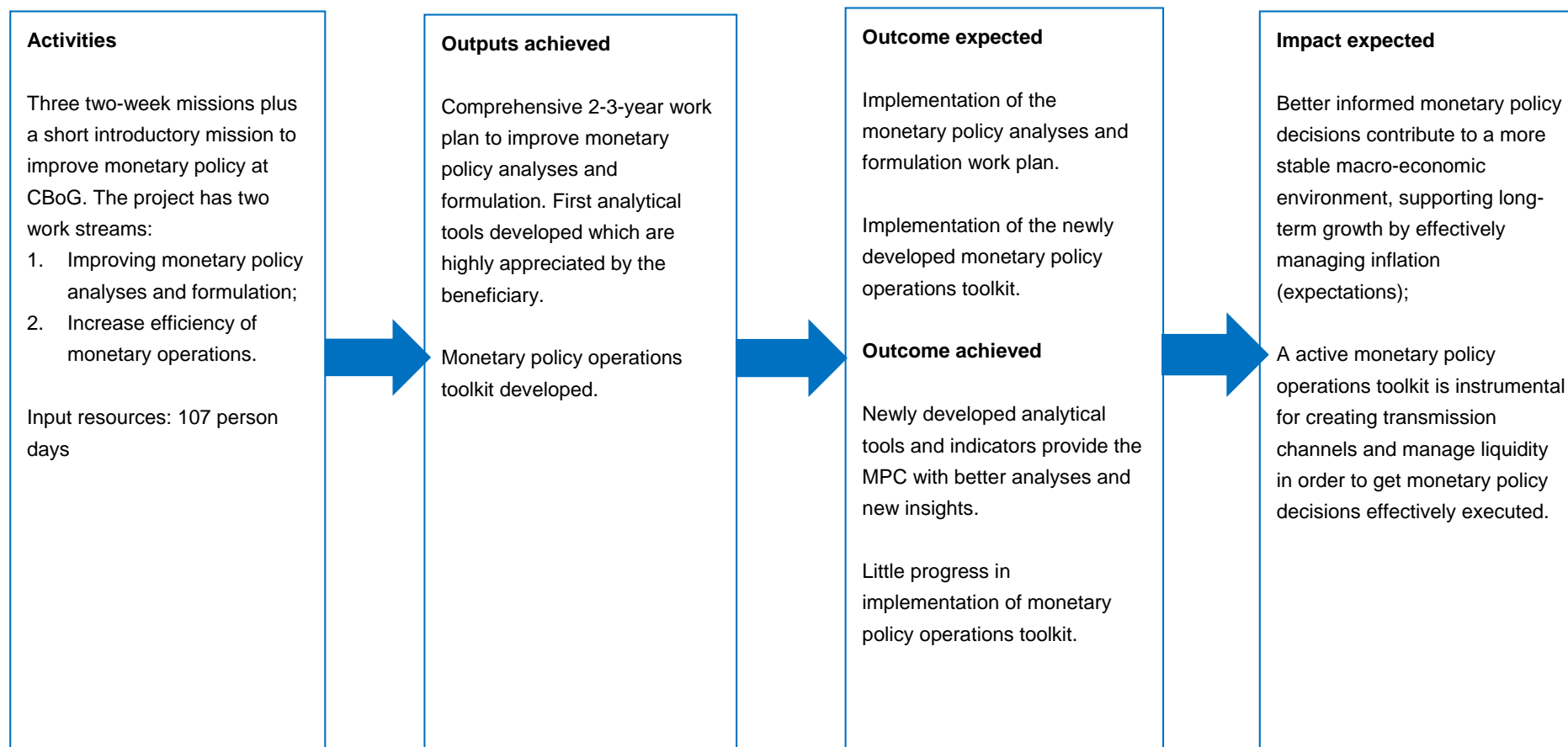
¹³ TA reports, office-memoranda, minutes with RA and beneficiaries depict the picture summarized here

¹⁴ See Minutes Monops Gambia I, point 8 and 9, Minutes Monops Gambia 2, points 20-30. TA reports and office memoranda 2016 and 2017.

¹⁵ See 14 07 2017 Case study Monops Gambia II, point 23 and 30, 13 07 2017 Monops Ghana I, point 2-3, 6, 2017 07 11 Gambia CB, point 14.

Criterion	Rating	Explanation
		<ul style="list-style-type: none"> Work stream has been an older, former MCM project, initially focusing on liquidity forecasting. When AFW2 took over, the project had already a history of non-implementation. On the one hand, relevance is high: CBoG has no active instruments to mop up excess liquidity, which is a problem in the Gambia. At the same time, relevance is questionable as long as there is heavy fiscal dominance and the central bank lacks independence. However, the future reform agenda of the new government could make it highly relevant on a very short notice.
Efficiency	Good	<ul style="list-style-type: none"> There is no evidence of inefficiency of the resources used. CBoG speaks highly of the skills of the RA and STX, especially in terms of transfer of knowledge and involving CBoG in the development process, looking at CBoG's needs. As a result, CBoG feels a strong ownership. The indicators developed in work stream 1 are also rolled out in other neighbouring countries, generating economies of scale.
Effectiveness	Modest	<ul style="list-style-type: none"> Work stream 1: There is a 3-year work plan and CBoG seems committed to comply. Rating: Good. Work stream 2: A modern monetary policy toolkit has been developed, but waits for implementation. Implementation is dependent on the approval of the Ministry of Finance. However, in a climate of fiscal dominance, the Ministry has no interest to give such approval. Rating: Poor. Modest on average.
Sustainability	Modest	<ul style="list-style-type: none"> Work stream 1: Due to strong commitment of CBoG, problems like high attrition rate seem manageable. It helps that this is in the permeate of the CB alone. Rating: good. Work stream 2: Success will completely depend on the reform agenda of the new government. As long as the central bank lacks independence and fiscal dominance prevails there will be probably very little room for the new monetary policy toolkit. Rating for now: poor, but can change quickly. Modest on average.
Impact	No rating	<ul style="list-style-type: none"> Too early to say.

Logical framework



Assumptions/risks

Political commitment to move away from heavy fiscal dominance. IMF programs with their conditionalities can play a decisive role. Ownership and will to change seems high at CBoG. High staff attrition and inefficient organisation pose a risk.

Case study Ghana: Building the Forecasting and Policy Analyses System (FPAS) at Bank of Ghana

Case study description

This medium term project aims at strengthening the Inflation Targeting (IT) framework at Bank of Ghana (BoG). The involvement of AFW2 in this project is limited to providing the funding (together with DFID). Although the scope of the evaluation is about the functioning of AFW2, the project is chosen as a case study because of its size and its impact on AFW2's budget and budget execution rate. Given the AFW2-perspective, the evaluation deals also with governance aspects.

- **Objective:** Continuation of the medium term TA project on strengthening the IT framework in Bank of Ghana.
- **Expected outcomes:** Further improvement of quality in inflation targeting framework at the Bank of Ghana, better communication and organizational efficiency, upgraded forecasting models.
- **Milestone:** Improved quality of FPAS applications in decision making at MPC, renewal of the BOG's Inflation Report, setting up a new Communication unit, developing the newly established Economics and Statistics departments.
- **Indicators:** Improved BOG communication, higher organizational efficiency of the newly established Economics and Statistics departments, further developed forecasting model.¹⁶

Main inputs and activities

	Starting Date	Activity	No. resources	No. days	Total
1	Jun 2015	Improving monetary policy formulation	4	19	76
2*	Oct 2015	Improving monetary policy formulation	5	10-19	73
3*	Mar 2016	Monetary policy formulation and communication	4	9-19	52
4	Jul 2016	Monetary policy formulation and communication	1	9	9
5*	Sep 2016	Monetary policy formulation and communication	2	12	24
6	Jan 2017	Monetary policy formulation and communication	4	4-12	40
Total input of resources in field missions (person days)					274
* Total financed on AFW2 budget (person days)					149

* Listed in AFW2's Annual Accounts as completed (AFW2) missions, meaning here financed on the AFW2 budget.

- The project started as an activity of the IMF's Research Department in early 2015. At end-2015, the project moved to ICD.
- Until now, six missions have been conducted. Initially aimed at improving the monetary policy formulation, especially the underlying econometric model, the project took gradually a holistic view to include also the MPC decision making process and effective communication to the public. The project will be continued.
- The project has three focus areas: (1) improve forecasting and analyses at Bank of Ghana; (2) improve the decision making process at MPC; (3) improve the communication of monetary policy.

¹⁶ As stated in the log framework in Annexes FY 2017 of AFW2's Annual Account. The formulation of the objective in terms of continuation of a project merits question marks, since continuation per se can never be an objective in itself. It reflects the position of AFW2, as a provider of funds not as a delivery mode of TA. For evaluation purposes, the objective will be rephrased to: *Strengthening the IT framework at Bank of Ghana.*

Main outputs realized and milestones (indicators) achieved¹⁷

Main outputs	Status milestones
<p>Forecasting and analyses</p> <ul style="list-style-type: none"> Econometric model improved Policy simulation scenarios built Staff extensively trained Data and sector analyses strengthened <p>Decision making process MPC</p> <ul style="list-style-type: none"> Recommendations for internal reorganization Redesign policy briefing documents Redesign preparation process for MPC-meeting <p>Communication to the public</p> <ul style="list-style-type: none"> Setting up of an communication department Communication strategy developed Recommendations for streamlining key policy publications and communication process 	<p>Forecasting and analyses</p> <ul style="list-style-type: none"> Several staff is capable to operate the model Quality of sector analyses improved Alternative scenario calculated based on MPC input <p>Decision making process MPC</p> <ul style="list-style-type: none"> New Economics and Statistics Department established FPAS seems fully integrated in the decision making progress MPC greatly values newly designed procedures and information set <p>Communication to the public</p> <ul style="list-style-type: none"> Strategic communication department started and staffed Communication strategy adopted and carried out Monetary Policy Reports published under regular calendar

Will the outputs lead to the expected outcomes and the project objective?

- Many of the expected outcomes are already achieved or are highly likely that they will be achieved. However, prolonged TA seems necessary to cement the capacity already built.
- The project has already achieved a tangible impact. There are strong signs that the framework helps BoG to better withstand political pressure to take a more accommodative monetary policy stance. While inflation was coming down quickly during the past year, BoG lowered the policy rate only with a substantial time lag and very gradually. The result has been real interest rates from approximately 10 percent. BoG is determined to continue with a relatively hawkish stance to gain credibility as a central bank and bring down inflation expectations of the public.¹⁸

Obstacles/challenges to achieving outcomes/project objectives (project context)

- Fiscal dominance and monetary financing of government expenditures** remain a key obstacle to the project since it undermines the credibility of the IT-framework. The 2017 IMF Article IV mission states the challenge as follows: *“As fiscal dominance remains a key medium-term risk to inflation, continued adherence by the BoG to zero financing to the government would be key to anchoring the IT framework’s credibility. In the mission’s view, this practice should eventually be codified in legislation to make it robust to policy changes.”*¹⁹
- Although BoG seem capable to operate the model well, there is still key person risk that needs to be addressed in the near future.

¹⁷ See TA report Feb 2017, 2017 06 22 Central Bank of Ghana on the FPAS, 2017 07 05 Deputy Gov BoG on FPAS, 2017 06 23 IMF ResRep Ghana, point 24, Minutes backstopper ICD for Ghana FPAS

¹⁸ See 2017 06 22 Central Bank of Ghana on the FPAS, point 22,23, IMF ResRep Ghana, point 24, Minutes RA Monops 20 juni 2017, point 12, Bank of Ghana Statistical Bulletin June 2017, available at https://www.bog.gov.gh/privatecontent/Publications/Statistical_Bulletin/2017/Statistical%20Bulletin%20-%20June%20%202017.pdf

¹⁹ See <http://www.imf.org/en/News/Articles/2017/04/13/ms041317-ghana-staff-concluding-statement-of-the-2017-article-iv-consultation-discussions-for-ecf>

Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

- The long-term commitment made to the Bank of Ghana seems key for achieving the good results.
- Bank of Ghana seems strongly committed to the project and asked for continuation. Although the input of resources already has been quite substantial, further continuation seems necessary to cement the capacity already built.
- Prolonged commitment of the Ghanaian authorities to move away from fiscal dominance and avoid fiscal slippages would be helpful to underpin the credibility of the IT-framework. Well-chosen conditionalities in current IMF programs could provide additional support.

Governance

- The project was energetically pushed forward by the former Deputy Director of the Research Department. When he moved to ICD, he brought the project with him.
- The project is therefore managed by ICD. The project is being delivered by a highly specialized consultancy (OG-Research).
- The project is also backstopped by ICD.
- The project is financed by AFW2 (on the monetary policy work stream) and DFID. Except for providing the funds, the AFW2 RA is not involved.²⁰
- The project seems therefore to have been functioning outside the normal working and governance structure of the IMF. This situation should change as soon as possible for the following reasons:
 - AFW2 is meant as a mode of delivery for TA and not as a financing mode. The current situations create opaqueness for AFW2's budget and budget execution rate.
 - The robustness of the current backstopping arrangement is questionable. In principle, each project should be backstopped by the functional department on which budget it is executed, which is MCM.

Rating

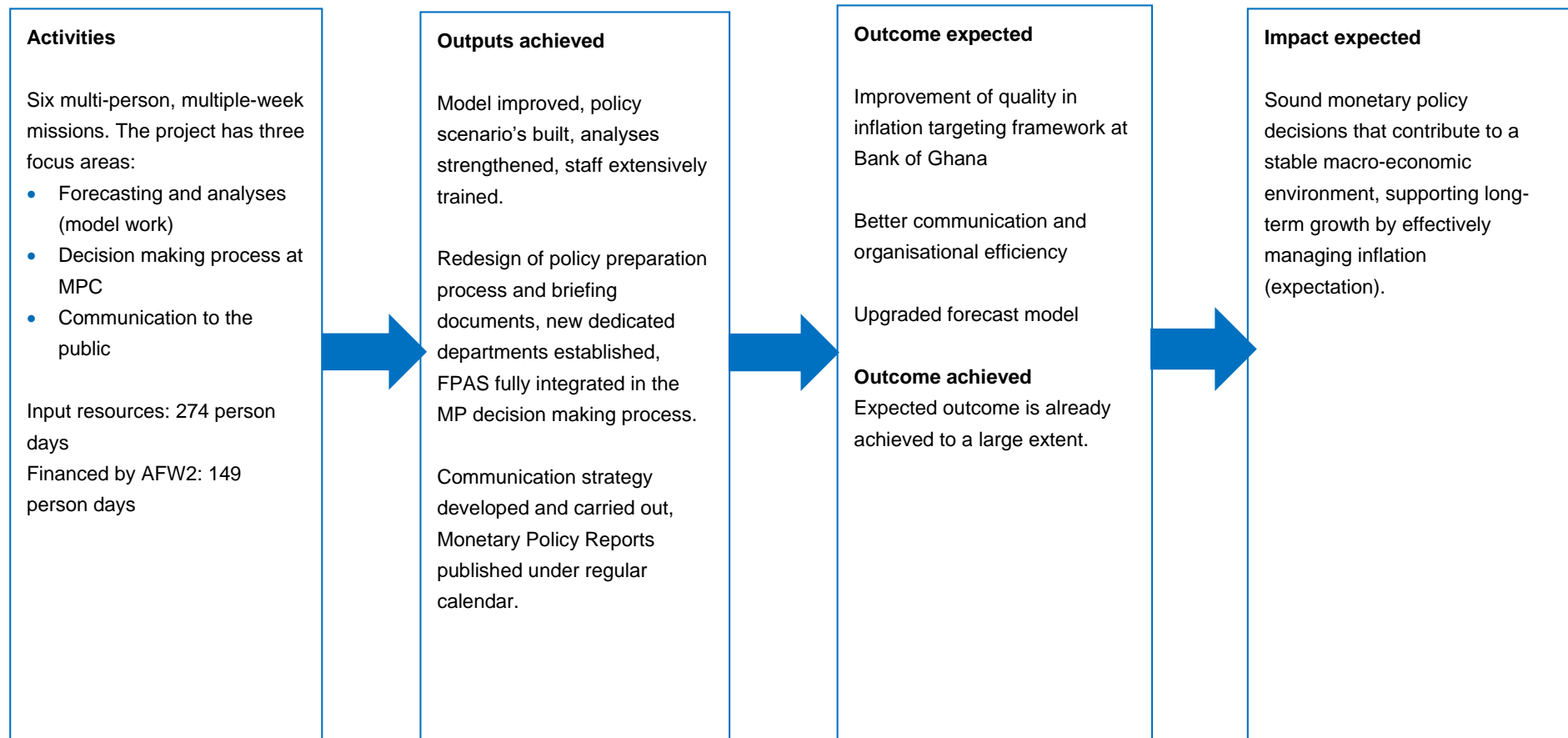
Criterion	Rating	Explanation
Relevance	Good	<ul style="list-style-type: none"> • The project was initiated and implemented by the IMF's Research Department. • Relevance is not entirely undisputed due to fiscal dominance and monetary financing of the government in Ghana. Both undermine the credibility of the framework. • The 2017 IMF Article IV mission states that as follows: "<i>As fiscal dominance remains a key medium-term risk to inflation, continued adherence by the BoG to zero financing to the government would be key to anchoring the IT framework's credibility. In the mission's view, this practice should eventually be codified in legislation to make it robust to policy changes.</i>"²¹
Efficiency	No rating	<ul style="list-style-type: none"> • There is no evidence of inefficiency of the resources used. • The TA is entirely delivered by HQ. The involvement of AFW2 is limited to provide finance only.

²⁰ Minutes RA Monops 20 juni 2017, point 2-6, 11. Minutes backstopper ICD, for Ghana FPAS, MCM 12 april 2017

²¹ <http://www.imf.org/en/News/Articles/2017/04/13/ms041317-ghana-staff-concluding-statement-of-the-2017-article-iv-consultation-discussions-for-ecf>.

Criterion	Rating	Explanation
Effectiveness	Good	<ul style="list-style-type: none"> • This is a long-term project that started with building a model, but gradually widened to include relevant other areas like communications and statistics. • Switching to a more holistic approach supported its effectiveness. • Objective: continuation of the project (which seems an odd objective). However, many of the expected outcomes (further improvement of quality in inflation targeting framework at the Bank of Ghana, better communication and organizational efficiency, upgraded forecasting models) are either already achieved, or are highly likely to be achieved.
Sustainability	Modest-Good	<ul style="list-style-type: none"> • There is still a key risk of loss of personnel, but BoG is strongly aware. • Bank of Ghana seems strongly committed to the project and asked for continuation. Although the input of resources already looks as quite substantial, further continuation seems necessary to cement the capacity already built. • Fiscal dominance and monetary financing of the government remain a key risk to the credibility of the framework.
Impact	Good	<ul style="list-style-type: none"> • The project has already achieved tangible impact. There are strong signs that the framework helps BoG to better withstand political pressure to take a more accommodative monetary policy stance. While inflation was declining quickly during the past year, BoG lowered the policy rate only with a substantial time lag and very gradually. The result has been real interest rates of approximately 10 percent. BoG is determined to continue with a relatively hawkish stance to gain credibility as a central bank and bring down inflation expectations of the public. • Many beneficiaries state that the model helps BoG to better withstand political pressure in order to do the right thing.

Log framework



Assumptions/risks

Fiscal dominance and monetary government budget financing potentially undermine credibility of IT-framework.

Ownership and commitment at Bank of Ghana seems substantial. However, prolonged TA seems vital to further cement the capacity built and to help overcome key person risk.

Case study Liberia: Statistics Producing national accounts

Case study description

This activity aimed to produce the first proper estimates of GDP since Liberia's civil wars. A large number of person days have been put in.²²

- **Objective:** Annual National Accounts (ANA) are aligned with international standards and good practices
- **Expected outcomes:** Development of annual GDP estimates by production approach;
Development of annual GDP estimates by expenditure approach
- **Milestone:** (1) NAAS (National Accounts Annual Survey) results are finalized for incorporation in the ANA; (2) Preliminary GDP (expenditure) estimates are produced and reviewed
- **Indicators:** Estimates are published at an acceptable level of quality and data sources are reliable

Main inputs and activities

	Date	Description Activity	No. resources	No. days	Total
1	July 2014	NA Statistics: Introductory & Assessment (Grcman)	1	5	5
2	Jun-Sep 2015	National Accounts (Youll, working out of country)	1	23	23
3	June 2015	National Accounts (Grcman)	1	10	10
4	Nov 2015	National Accounts (Lee)	1	5	5
5	July 2015	National Accounts (Grcman)	1	5	5
5	Mar-Apr 2016	National Accounts (Youll, working out of country)	1	12	12
6	July 2016	Rebasing the Annual National Accounts - development of an Economic Census to enable the rebasing of the ANA as well as the construction of a supply and use table (Lee)	1	12	12
7	Sep 2016	Rebasing the Annual National Accounts - further development of an Economic Census to enable the rebasing of the ANA as well as the construction of a supply and use table (Lee)	1	5	5
8	Dec 2016	National Accounts (Grcman)	1	5	5
9	Mar 2017	Rebasing the Annual National Accounts - further development of an Economic Census to enable the rebasing of the ANA as well as the construction of a supply and use table (Lee)	1	12	12
Total input of resources in field missions (person days)					94

Besides in-country support, distance support was provided to Liberia Statistics. One STX worked out of country, without the usual direct interaction with AFW2 (in the form of supervision) and the beneficiaries (in the form of training and mentoring). The results of the work are still to be disseminated.

²² In an initial stage, before the start of AFW2, the assistance to Liberia Statistics was a joint initiative of the IMF and the World Bank.

Main outputs realized and milestones (indicators) achieved

Main outputs	Status indicator (more in-depth analyses in reports)
National accounts 2010-11	Results still to be validated on the basis of the business census. Printed by LISGIS, but not published.
National accounts 2012-13	Results still to be validated on the basis of the business census. Printed by LISGIS, but not published.
National accounts 2014-15	Results not finalized. Not published.
National accounts 2016-17	Methodological support for the Business census ongoing.

Will the outputs lead to the expected outcomes and the project objective?

- The outputs will likely lead to the expected outcomes and the project objective with respect to both the production and the expenditure approach. However, the validation is still ongoing on the basis of the business census. Therefore, it is in principle too early to tell.
- The indicator (publication) has not yet been achieved. There are concerns related to GDP by production estimates and as a result the Government of Liberia, IMF and AFW2 prefer a timing of publication after the results have been validated by a further rebasing exercise. AFW2's objective is to protect the reputation of LISGIS, and as such promote confidence in the figures.
- With respect to capacity building, LISGIS states it has learnt a lot from AFW2, in particular with respect to compilation methods. Furthermore, AFW2's involvement was successful in laying the basis for long term cooperation with many Liberian institutions.

Obstacles/challenges to achieving outcomes/project objectives (project context)

- The underlying problem for 2010-11 and hence 2012-13 is an unexpected degree of inconsistency between data sources. Gaps and inconsistencies in data hampered success.
- For these earlier years, administrative data were not available. This concerns in particular data from Liberia Revenue Authority (LRA), because proper industry codes were not available. Furthermore, tax compliance is not good. A Memorandum of Understanding (MoU) with LRA is not yet in place, one obstacle being the communication of names of taxpayers. LISGIS has the legal mandate to collect information from any source, whereas LRA is legally bound to treat taxpayer information with confidentiality.
- Use was made of the CPI. But before 2014, the CPI consumer basket was an average of the consumer baskets of neighboring countries.
- Due to the Ebola outbreak, the Household Income Expenditure Survey (HIES) for 2014 was conducted only during six months instead of twelve 12 months. As a result, its representativeness is doubtful. Consequently a 12-month HIES will be undertaken in respect of 2016 to ensure the CPI is consistent with international best practice.
- Agriculture data are problematic.

Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

- The years 2014 and 2015 were exceptional years as it coincided with the Ebola outbreak. The impact of the health crisis (negative on agriculture etc., but positive on hotels and restaurants) is uncertain. Therefore they are not suitable as base years for the next rebase. Consequently, 2016 will be used as the next base year.
- Capacity building took place, but not (yet) to a level where LISGIS could take over the work to do it independently. Learning by doing by LISGIS was limited. LISGIS indicates there is still a substantial need for further TA; in their view preferably by a resident advisor (referring to the

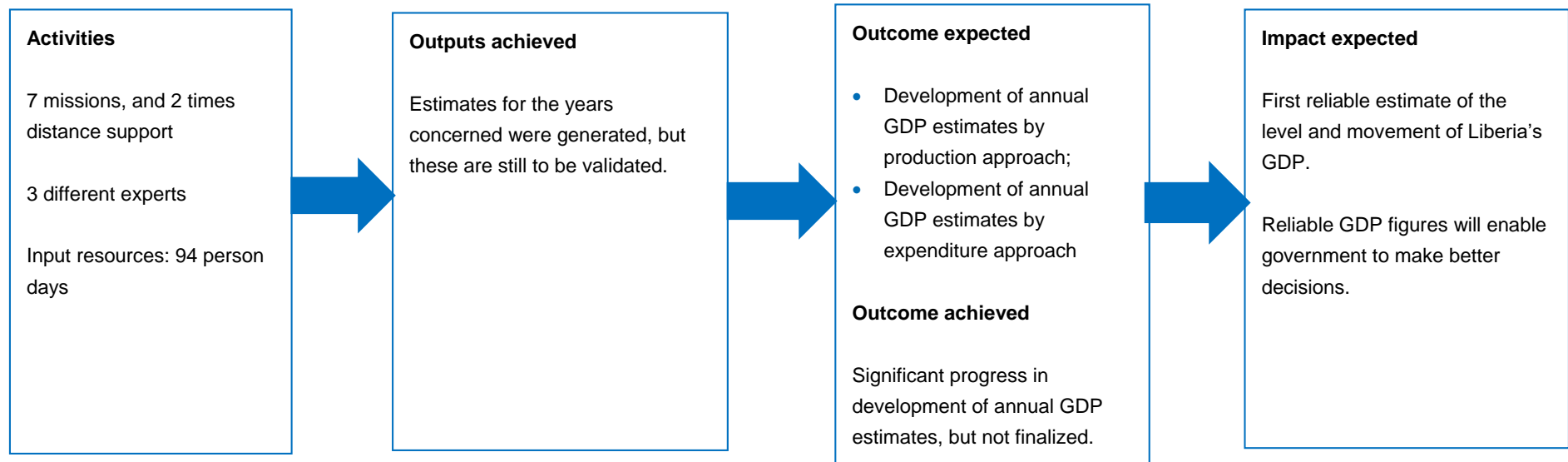
World Bank-funded resident advisor in Gambia), but such an arrangement would be inefficient, in view of the risk of capacity substitution instead of capacity building.

- There is a low incentive for LISGIS staff to stay; salaries are in the order of magnitude of US\$ 150 per month. The financial constraints of the LISGIS organization are tight. Nevertheless, many of LISGIS staff members are committed.
- Memorandums of Understanding with government institutions are still absent.
- Desktops and cabinets in LISGIS are rusting, because of the salty air due to the proximity of the sea. The office does not have internet and staff use dongles.
- On the positive side, with the assistance provided by AFW2 in the area of price statistics a Household Income Expenditure Survey (HIES), one of the pillars of ANA, is now taking place regularly. A twelve-month HIES was conducted in 2016; results are about to be published.
- Moreover, LISGIS received considerable TA in the area of national accounts from other donors, including USAID, DfID and the World Bank.

Rating

Criterion	Rating	Explanation
Relevance	Excellent	<ul style="list-style-type: none"> • National accounts are the backbone of any country's statistics. In Liberia due to the civil wars national accounts had been absent.
Efficiency	Good	<ul style="list-style-type: none"> • Missions resumed immediately after the Ebola crisis, and during the crisis work continued from a distance. • There is no evidence of inefficiency of the resources used.
Effectiveness	Modest	<ul style="list-style-type: none"> • LISGIS learnt much from AFW2. • And estimates were produced. • But they still need to be validated by a business survey, to protect the reputation of LISGIS and to promote confidence in the figures. • The Ebola crisis made it impossible to conduct missions for almost one year, and affected the representativeness of statistics (i.e. the Household Income and Expenditure Survey covered 6 months, not 12).
Sustainability	Modest	<ul style="list-style-type: none"> • LISGIS salaries are low, so there is an incentive for staff to leave the organization. • Capacity building took place, but not to a level where LISGIS can do the work on its own.
Impact	No rating	<ul style="list-style-type: none"> • National accounts statistics have not yet been published, therefore it is too early to tell.

Logical Framework



Assumptions/risks

- The Ebola epidemic of mid 2014 – mid 2015 interrupted missions to Liberia, and made 2014-2015 an exceptional year.
- Unrealistically high estimates would have negative repercussions for Liberia (e.g. less grant flows, higher lending), classifying it as a lower middle income country.

Case study The Gambia: Develop strengthened compliance audit and enforcement in tax and customs

Case study description

This case study covered domestic taxes and customs to an almost equal extent. AFW2 will continue to engage with The Gambia Revenue Authority (GRA) and encourage GRA to implement all agreed actions and evaluate the effectiveness of the TA provided.

- **Objectives:** (1) Develop strengthened compliance audit and enforcement framework for tax and customs; (2) Develop strengthened audit manuals for tax and customs procedures.
- **Expected outcomes:** (1) Compliance audit and enforcement is improved; (2) Audit functions are improved and modernized.
- **Milestone:** (1) Compliance functions strengthened; (2) A strong audit function is in place.
- **Indicators:** (1) Increased revenue from audit recoveries and improved compliance; (2) High revenue inflows and recoveries from audits.

In the above, one of the objectives is strengthening the tax audit manual. A tax audit manual already existed before the start of AFW2. GRA's Tax Audit Manual (2016; 118 pages) is a good one, but not excellent. It covers in a decent way most of the subjects to be covered by a tax audit manual. There is scope for improvement, because virtually absent are the subjects of (a) Computer-Assisted Audit Techniques (CAATs; GRA is procuring software for this), and auditing computer produced records; (b) automated crosschecking of income tax returns with, in particular, VAT declarations and customs information; and (c) transfer pricing. There is no evidence that the tax audit manual was linked to, or affected by, any of AFW2's scheduled inputs and activities. This may be considered a flaw in the logical framework.

Main inputs and activities

	Date	Description Activity	No. resources	No. days	Total
1	May 2014	Design Collection Manual and Training	1	12	12
2	Dec 2014	Developing Risk Management Framework	1	12	12
3	June 2015	Strengthen Post Clearance Audit (PCA) and train staff (Gillan)	1	12	12
4	Aug 2015	Develop a GRA-wide Compliance Management Strategy and Train Staff (1) (Musumba)	1	12	12
5	Dec 2015	Strengthening Customs Risk Management (Kebede Shai)	1	12	12
6	Apr 2016	Develop a GRA-wide Compliance Management Strategy and Train Staff (2) (Mwandha)	1	12	12
7	Apr/May 2016	Strengthen Post Clearance Audit and train staff (Brimble/Gillan)	2	12	24
8	Nov 2016	Develop Risk Management Capability for Taxes (Scott)	1	12	12
9	Mar 2017	Strengthen Post Clearance Audit, Review Risk Management Procedures and Revise Work Plan FY18 (Wood)	1	9	9
Total input of resources in field missions (person days)					117

Main outputs realized and milestones (indicators) achieved

Main outputs	Status indicator (more in-depth analyses in reports)
Enforcement Manual	GRA's Enforcement Manual (2016, 91 pages; called "collection manual" above) is available and covers many subjects in its area. By standards of developing countries its quality is mediocre. The STX wrote in his report (§§ 11, 22) that the manual "...requires considerable input from GRA management before it may be considered complete". GRA says it is now complete. But it deserves upgrading with respect to (a) risk management, (b) taxpayer service in the enforcement function, (c) staff security, (d) avoiding economic distress of the taxpayer, (e) locating missing taxpayers, (f) considering the culpability of the taxpayer when imposing penalties, (g) obtaining court orders for enforcement measures, (h) limits to collecting tax arrears from shareholders of limited liability companies, and i) the procedure to write off tax debts. Some of these gaps (f, g) are related to shortcomings in the Income and Value Added Tax Act 2012. The EU assisted in printing the enforcement manual.
Enforcement training	A three-day workshop was held. The manual was not finalized before the training started.
Risk management framework	An audit risk management framework is in place, but it is a manual system. GRA's integrated tax administration, GAMA, does not have a risk management module, but has an audit module which can do risk scoring. Yet this is not used either. GRA wants to review the parameters, because new risks have emerged. Training was provided on (1) CAATs - GRA is implementing the lessons using MS Excel; and (2) auditing specific sectors.
PCA Manual	The manual (231 pages) is available and covers all the stages of audit: preparation, conduct of the report, reporting. AFW2 is promoting joint audits (domestic taxes and PCA) for the sake of efficiency and synergies.
PCA Training	GRA evaluates the training as good. Yet PCA is presently not implemented.
GRA-wide Compliance Management Strategy	GRA evaluates the training as good.
Customs Risk Management	GRA evaluates the training on risk management as good. In Custom Administration checks are still comprehensive and risk management is its infancy. The ASYCUDA selectivity module, and the accompanying risk register are not used. Nonetheless, recently in 2017 GRA has updated their risk profiles and established a Risk Management Committee.

Will the outputs lead to the expected outcomes and the project objective?

The outputs will lead to a limited extent to the expected outcomes and the project objective. Most successful was the CAATs training (falling under GRA-wide Compliance Management Strategy). Least successful was the enforcement manual, whose quality is constrained by the legislation that is in force.

Obstacles/challenges to achieving outcomes/project objectives (project context)

A complex web of factors is at play:

- GRA is eager to learn, appreciates the work done by AFW2, and is committed. But organizational capacity and soft skills (including management skills and leadership skills) are limited. AFW2 should consider to build capacity in these areas, similar to the attention paid to management by the Topical Trust Fund. Performance management and strategic planning are also weak.
- The non-implementation of PCA may be due to lack of self-confidence.
- GRA is heavily donor dependent, even for relative small amounts (IDEA software, printing manuals). Staff is working with their own laptops.
- Gambia's work culture is not conducive (long breaks from work, low accountability).
- Other factors are the political environment (which changed only recently) and procedural problems (like the Ministry of Justice hindering publication of tax laws by GRA).
- Assistance to GRA may need another the modality of support. Mentoring might help, in the form of a secondment of an advisor from the region.

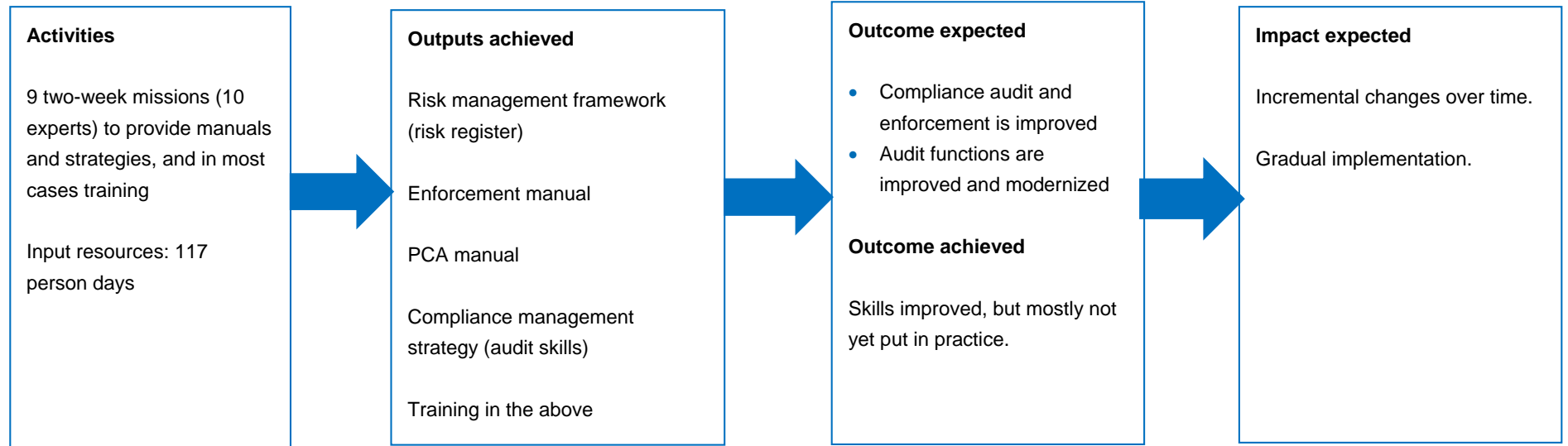
Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

- Positive is that staff attrition has not been high, as GRA offers a competitive remuneration package.
- Nevertheless, succession planning is essential, because the number of capable officers is relatively small.

Rating

Criterion	Rating	Explanation
Relevance	Good	<ul style="list-style-type: none"> • Audit and enforcement are core functions of tax and customs administration. • Requests for TA are derived from GRA's Strategic Plan. • However, a tax audit manual already existed, and there is no evidence that it was strengthened by AFW2's activities.
Efficiency	Good	<ul style="list-style-type: none"> • AFW2's RAs are aware of the need to adjust the quantity of inputs to the degree of implementation of previous recommendations. • There is no evidence of inefficiency of the resources used.
Effectiveness	Good	<ul style="list-style-type: none"> • GRA grades all activities (incl. development of customs PCA manual; training on Computer Assisted Audit Techniques and joint tax and customs audits; risk based compliance strategies; strategic plan and performance monitoring) as good.
Sustainability	Modest to Good	<ul style="list-style-type: none"> • Staff attrition is low, because GRA offers a competitive package. • However succession planning is necessary, because the number of competent officers is limited.
Impact	No rating	<ul style="list-style-type: none"> • Too early to tell, as much work is in progress, and the political environment has changed recently.

Logical Framework



Assumptions/risks

It was assumed that GRA's commitment, which is not deniable, would lead to faster implementation. A key obstacle is weakness in management and organizational culture.

Case study Nigeria – Kaduna State: Design and Implementation of Treasury Single Account

Case study description

AFW2 assistance to Kaduna State originated in July 2015. The Federal Ministry of Finance of Nigeria authorized and forwarded to the IMF a request from the Governor of Kaduna State, for support in PFM reforms - Kaduna State program of public financial management reform. The identified reform priorities included particularly the implementation of a Treasury Single Account (TSA) which was identified by the State government as a major reform area. After considerable internal discussion on whether the IMF should be engaged at the sub-national level, AFW2 was tasked to provide the necessary TA. AFW2's involvement has focused on assisting the Kaduna State authorities with the design and implementation of a Treasury Single Account (TSA), as well as on the cash management framework.

The objectives of the TSA:
<ul style="list-style-type: none">To give the State Treasury Office effective sole control over state's aggregate financial resources;
<ul style="list-style-type: none">To minimize idle cash balances or aggregate float;
<ul style="list-style-type: none">To minimize cost of borrowing for in-year bridging fund;
<ul style="list-style-type: none">To minimize transaction costs during budget execution (by controlling the delay in the remittance of government revenues by collecting banks, making rapid payment of government expenses, facilitating reconciliation between banking and accounting data and efficient control of funds allocated to MDAs);
<ul style="list-style-type: none">To maximize the opportunity cost of idle cash through investments;
<ul style="list-style-type: none">To ensure that cash is available when needed (that MDAs get cash releases on time and in a predictable manner to enable them implement their projects and programs);
<ul style="list-style-type: none">To strengthen overall cash management process and reduce value of outstanding payment vouchers;
<ul style="list-style-type: none">TSA will ensure that public funds are traceable and easier to audit.

It is noted that the Federal ministry emphasized that TA to Kaduna State was regarded as a potential pilot that could be scaled up to other states, and in particular most indebted states. At the same time the FAD was providing assistance on the implementation of a TSA at the federal level.

The KDSG announced its decision to commence implementation of the TSA by 1 September 2015. A special task force was established (see table below). All banks that maintained the accounts of the government were put on notice to close them and remit the balances to the Central Bank of Nigeria (CBN) - which would act as host of the state's TSA - within five working days of receiving the formal instructions from the state government. The Governor, Malam Nasir El-Rufai, gave the directive at a meeting with the banks. He indicated that after the establishment of the TSA, the state government will open specified sub-accounts with the CBN and the commercial banks. Income from internally-generated revenue would be paid into commercial banks through the Pay Direct system and would be swept directly into the TSA.

KDSG TSA Implementation Task Team
Chief of Staff – Chair
Hon. Commissioner Finance
Hon. Commissioner Budget and Planning
Accountant General
Permanent Secretaries Finance, Budget, Political and Economic Matters (SSG), Justice, Establishment;
Special Adviser on Investment Promotion
Deputy Chief of Staff (Deputy Governor)
Special Advisor on Job Creation to be member and Secretary

Generally, the IMF did not provide assistance to sub-national levels of government. After considerable internal discussion, AFW 2 was tasked to provide the necessary TA. AFW2 responded swiftly by a mission of the RA and STX in the following month. Hands-on assistance was provided to the Ministry of Finance and the Office of the Accountant General (including the Department of Treasury) in addressing implementation issues.

Five AFW2 missions have been conducted:

1. **The first mission** focused on the TSA and zero-based budgeting, two reforms which were also pursued at the federal level. The speed of introduction of TSA by the governor necessitated a swift response which AFW2 took upon. The move to proceed quickly with zero-based budgeting was to overcome the incremental budgeting approach of the previous years and search for efficiency savings. At the same time more accountability from the spending agencies was sought for. The first mission was conducted by the PFM RA and a short-term expert. The Center Coordinator joined the team during the first day of their mission.

Key issues included review of the experience in operating the TSA, establishment of linkages with budget execution and cash management function (especially cash flow forecasting), timely production of detailed bank statements for monitoring and reconciliation purposes, and the creation of sub-accounts structure to control government spending.

Activities included a two-day seminar with all key staff of Kaduna State involved, stock-taking of the experience in operating the TSA, and provision of advice to address immediate challenges, and advice on developing of cash flow forecast capability (as a first step three-months ahead – set as milestone by the end of 2015) and decision-making platform (i.e. Cash Coordination Committee).²³ The team advised on the Cash Management Unit to be staffed by at least three dedicated staff (Head of Unit and two support staff) as well as the first step towards more active cash management by preparing a statement of investment policy for internal use.

With regard to zero-based budgeting, the team indicated to the authorities the challenges with such budgeting system, especially given the current capacities at MDA level, and the need for a change management strategy. Nonetheless the authorities were determined to proceed with the reform, which included improving costing by establishing cost unit database.

The team also provided advice on arrears management and their prevention.

Further missions would focus on assistance to TSA implementation. It was considered that the budgeting work would not be continued due to “reservations about expanding engagement at subnational level.”²⁴

2. **The second mission** focused on the TSA, identifying further challenges and advising on how to address them, including treatment of donor-funded accounts and sub-accounts of MDAs as well as arrangements and procedures concerning collection of internally generated revenues of MDAs. The mission was conducted by the PFM RA and a short-term expert. Four types of issues concerning (i) TSA configuration; (ii) day-to-day TSA configuration issues²⁵; (iii) reporting and reconciliation; and (iv) Memorandum of Understanding (MoU) / service-level

²³ The short-term cash management expert provided further remote support to the CMU.

²⁴ See FY2017 Annual Report Annexes.

²⁵ For instance, the team developed a schema for the proposed systems supporting the TSA so as to support Kaduna State in clarifying the inter-relationships between the different systems and identify the actions to be taken.

agreement for TSA operation between Kaduna Ministry of Finance and the Central Bank of Nigeria (Kaduna Branch) were distinguished. The team provided practical advice on these issues. One of the issues concerned cash flow forecasting and cash management. The tasks of Cash Management Unit were reviewed and advice was provided to focus the tasks of the Unit to cash flow forecasting. Kaduna State in its turn requested on-the-job support to develop the capacity of the CMU and MDAs in cash flow forecasting. Also the importance of management oversight of the cash flow forecasting function was discussed.

Another important issue concerned the development of a TSA operations manual to guide TSA users through the operations of the TSA and their tasks. AFW2 would support Kaduna State in developing such operations manual.

Finally, at the request of the authorities, the team prepared a time-bound action plan for short-term measures to be taken.

3. **The third mission** continued on the work conducted in the previous two missions and a FAD-led mission in November/December 2015 by stock-taking of the progress made and identifying further remaining issues on TSA implementation which needed to be addressed. One of the tasks was to refine the draft TSA Operations Manual which was produced during the FAD-led mission at the end of 2015. The mission was conducted by the same short-term expert as in the previous mission, ensuring consistency in the advice and on-the-job support. The expert followed-up on four specific critical actions recommended by the FAD-led mission, including the status concerning the BATMIS' upgrade, strengthening of the cash management function, status concerning the service-level agreements with the commercial banks and other service providers, and expansion of access to Pay-Direct (the system for collection of internally-generated revenues). With regard to the cash flow forecasting, further advice was provided on how to further improve the cash flow forecasts made by the CMU and extend the analysis made for the Liquidity Management Committee. The expert identified five additional matters and provided subsequent advice. During the mission it was noted that the TSA Operations Manual had undergone further revisions. Once endorsed, it was advised to launch the manual during a workshop for MDAs.²⁶

AT the end of the mission, the expert developed a new time-bound action plan of short-term measures to be taken, including strengthening of regular communications with MDAs to manage the changes they were experiencing and promoting buy-in.

4. **The fourth mission** was conducted by two short-term experts who were supporting Kaduna State in the previous TA missions. The main focus would be on stocktaking of progress made with regard to the implementation of the actions identified in the previous mission, further dissemination of the TSA Operations Manual and advice on deepening the cash management function. The cash management expert developed template for MDAs budget profiles so as to involve MDAs in the cash flow forecasting and extend the information used in cash flow forecasting.
5. **The fifth mission** aimed to provide further assistance in cash management, especially by providing a training workshop.

While not directly related to the assistance to Kaduna, a regional workshop on TSA Design and Implementation, organized jointly by the West African Institute for Financial and Economic Management (WAIFEM) and AFW2, took place in Abuja for the AFW2 member countries in September 2016. A delegation from Kaduna State attended the workshop by special invitation. The governor of Kaduna State delivered the feature address at the closing ceremony of the workshop, and launched and presented the operations manual.

²⁶ The TSA Operations Manual was officially launched in September 2016 at the AFW2 regional workshop on TSA in Lagos.

- **Objective:** Improved integration of assets and liability management framework. This was later²⁷ re-defined for Kaduna State as “Improved PFM at subnational level”.
- **Expected outcomes:** Improved utilization of cash through better planning or alternatively more accurate and timely cash flow forecasts and more (state) government revenues and expenditures are deposited and disbursed through a TSA. This was later re-defined for Kaduna State as “Advancing progress in TSA implementation at sub-national level.”
- **Activities:** (i) Implementation of the Treasury Single Account and (ii) an outreach workshop to sensitize other states about the ongoing AFW2 work on the TSA at the sub Federal level.
- **Milestones:** (i) An operational TSA and a cash management framework in place; (ii) at least 5 states express an interest in implementing a TSA. Later, narrowed as “TSA operations manual concluded”.
- **Indicators:** Closure of MDAs accounts in commercial bank; MOU/service-level agreement concluded between the Ministry of Finance and the Central Bank of Nigeria has been drafted; a TSA manual developed; workshop on TSA held with the Accountants General of all States. Later, generalized as “Progress made in TSA implementation”.

Main inputs and activities

Date	Description Activity	No. resources	No. days	Total
1 August 2015	Assessment of Treasury and Budget Reforms (15FA689:35, 16FA83800)	2	11*, 3***	14
2 October 2015	Review of TSA Arrangements (15FA689:37)	1	5*	5
November 2015	<i>In text Annual Report 2017, not in annexes. This was a FAD led mission.</i>			
3 June 2016	AW2: Advancing TSA Implementation (sub-national) (17FA21100, 15FAS7627)	2	10*, 12***	22
4 October 2016	AW2: Advancing TSA Implementation, Cash Forecasting and Cash Management Reforms (sub-national) (17FA59500, 15FAS7625)	3	5**	15
5 March 2017				
6 September 2016	Regional Workshop on TSA Design and Implementation (15FAS7615, 17FA19000)	3	3**	9
Total input of resources in field missions (person days) excl. regional workshop				56
Total input of resources in field missions (person days) incl. regional workshop				65

* AFW2 advisor; ** AFW2 advisor and STX; *** STX

In 2017 AFW2 in collaboration with the West African Institute for Financial and Economic Management (WAIFEM) conducted a regional workshop in Nigeria addressing Treasury Single Account (TSA) design and implementation.

For FY2018 AFW2 assistance will continue to be provided to advance TSA implementation and further strengthen cash management in Kaduna State.

Main outputs realized and milestones (indicators) achieved

²⁷ In the Logical Framework for 2017 as presented in the FY2016 Annual Report.

Main outputs	Status indicator (more in-depth analyses in reports)
Inventory of bank account and closure of 470 bank accounts. TSA structure designed.	Closure of 470 bank accounts covering all MDAs, other government bodies and donors' domestic currency accounts. Inventory of bank accounts to be used in the TSA operations was developed. Only domiciliary bank accounts in foreign exchange for donor-funded projects were kept in the commercial banks. 142 operational accounts at commercial banks were opened for MDAs to cover the overhead costs and standing orders.
Transfer of funds into the TSA	Transfer of 24.7 billion Naira into the TSA.
Development of new Chart of Accounts	New chart of accounts was developed to allow for revenues and other funds deposited in the TSA to be accounted for and enable the smooth functioning of a centralized payments system.
Training on TSA and cash flow forecasting provided	Training was provided to over 100 KDSG finance officers, aimed at sensitization on the TSA and on the importance of cash flow forecasting.
Cash flow forecasting capacity developed and institutionalized	Cash flow forecasting capacity has been developed. Cash Management Unit has been established and capacity has been built. For decision-making on cash allocation, a Liquidity Management Committee was established. Remote TA assistance was provided on three-months cash flow forecasting.
Production of TSA Operations Manual	Completion of the TSA Operations Manual for Kaduna State in Nigeria.
Launch of TSA Operations Manual	Public launch of the TSA Operations Manual by the Governor of Kaduna at the AFW2 regional workshop on TSA design and implementation in September 2016. Participants of the workshop included counterparts from the national governments of other AFW2 member countries.

Will the outputs lead to the expected outcomes and the project objective?

The outputs have significantly contributed to the expected outcomes and the project objective. Kaduna State government revenues and expenditures are deposited and disbursed through a TSA.

The most evident impact of the Treasury Single Account in Kaduna State can be expressed in monetary terms. Immediately after introduction, more resources became available because the establishment of a functional TSA into which all revenues go revealed a number of unrecorded bank accounts. Cost savings were immediately achieved because the State did not have to engage in short-term borrowing to meet cash shortages. In fact, the authorities claimed to have earned Naira 1.2 billion on surplus investment (equal to about USD 3.3 million).

While a properly implemented TSA is only a means to an end, it will contribute to more efficient cash management and better budget execution because more and timely cash will be available.

A Cash Management Unit has been set-up, comprising at the time of the evaluation of six staff members. The CMU initially had four staff members but at the end of 2016 two additional staff were added. Capacity has been developed and will need to be maintained due to the risk of staff transfers. Accurate and timely cash flow forecasting can be improved by further building capacity at MDA level.

The participation of Kaduna State at the AFW2 regional workshop in Lagos provided opportunity to show-case the achievements to other states and encouraged them to proceed with TSA

implementation as well. The presentation of Kaduna State experiences was also well-received by the AFW2 member countries, especially the smaller ones. The fact that the IMF Resident Representative also visited Kaduna State has been widely appreciated in Kaduna State.

Overall, AFW2 TA assistance and training has been highly appreciated, including the way of interactions between AFW2 RA and short-term experts.²⁸ It was noted that without AFW2 assistance, Kaduna State had anyway proceeded with implementation of the TSA, but the AFW2 assistance helped the officials in identifying key challenges and ways to address them. Much less progress would have been made with cash flow forecasting and its institutionalization by means of the Cash Management Unit.

Obstacles/challenges to achieving outcomes/project objectives (project context)

- Transfers of CMU staff may slow down the progress made. The first head of the Cash Management Unit has been transferred to another position.
- The cash flow forecasts have been used by the Liquidity Management Committee, but the decisions for cash allocations are based on other factors as well.
- Cash profiling and cash flow forecasting capacity of MDAs has received little capacity development. ²⁹Generally, the cash profiling of MDAs comprises 1/12 of the annual budget. AFW2 experts organized a workshop with active participation of staff of MDAs which was highly appreciated by Kaduna State officials.
- Kaduna State officials indicated that the one-week missions are short and could be extended so as to capture more institutions (i.e. MDAs) and further strengthen capacities through on-the-job support instead of merely training through workshops.
- While the cash profiling template developed has been considered useful by the Treasury staff, they would have liked to have more practical and more detailed guidance in written form how to use and complete the template. This would be particularly beneficial for the MDAs. Cash flow profiling of capital projects are considered to be complex. Kaduna State hopes that with the budget for 2018, cash profiles would be made for all capital projects.
- MoU/service-level agreements have been drafted but here were delays in formalizing / signing the agreements.

Factors affecting the sustainability of the outcomes achieved (whether assumptions/risks have been incorporated/addressed in the preparation/planning)

- Strong leadership focused on improving PFM in Kaduna State. The State government initiated the reforms and has been highly committed to the reform.
- Wider public has been informed through Kaduna State social media (Twitter), television, media, and press releases.
- Kaduna State Treasury indicated the desire to develop in-house training capacity so as to train staff themselves and ensure sustainability of TSA implementation. The ideas are not yet worked out. Moreover, the structure of staff at the Accountant-General Office (including the Treasury Department) is considered to be “top-heavy”, meaning that staff is aging without sufficient new young staff being recruited. Finally, besides technical knowledge transfer, the need for skills development has been identified as key factor to make the TSA functioning effectively.
- There has been no clarity yet what the BATMIS project would deliver and to what extent it could be linked to the TSA.

²⁸ In the words of one interviewee: “They have that passion to share knowledge and build capacity.”

²⁹ During the evaluation mission, it was mentioned that capacity development at MDA level would be provided through a DFID project.

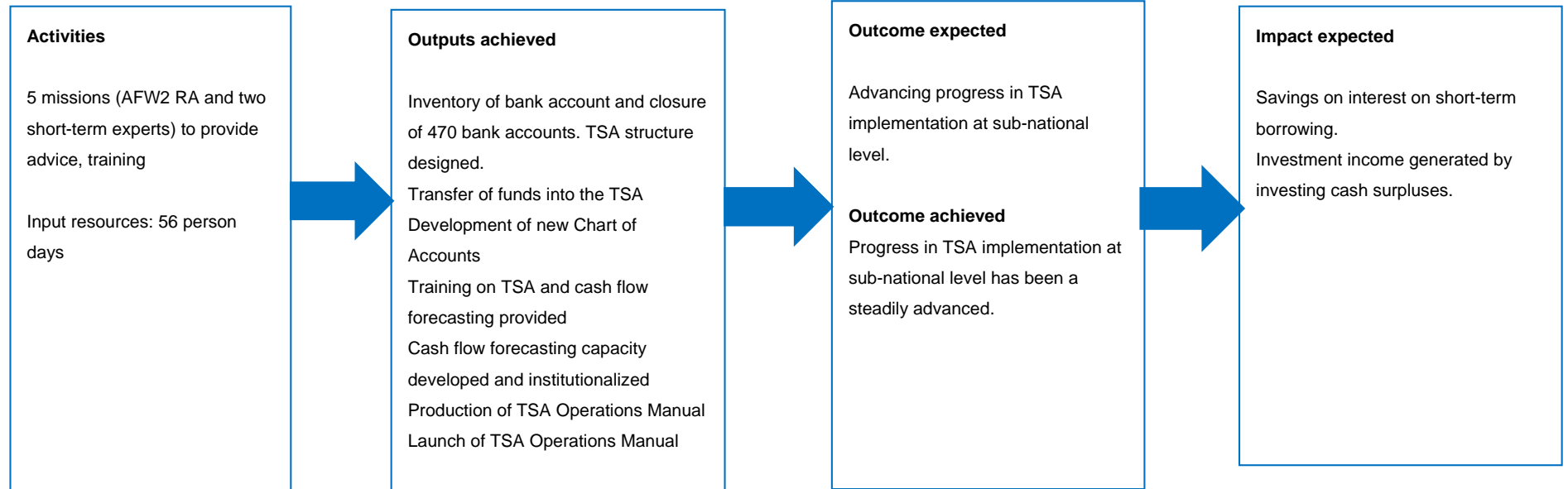
- Further handholding would be required so as to maintain the progress and put external pressure in addressing the pending issues identified by the short-term expert. One senior Treasury official warned for the risk of “*decay from within*” if further progress would stall.

Rating

Criterion	Rating	Explanation
Relevance	Excellent	<ul style="list-style-type: none"> • AFW2 assistance to Kaduna State originated in July 2015. The Federal Ministry of Finance of Nigeria authorized and forwarded to the IMF a request from the Governor of Kaduna State, for support in PFM reforms - Kaduna State programme of public financial management reform. • The identified reform priorities included particularly the implementation of a Treasury Single Account (TSA) which was identified by the State government as a major reform area
Efficiency	Good	<ul style="list-style-type: none"> • There is no evidence of inefficiency of the resources used.
Effectiveness	Good	<ul style="list-style-type: none"> • The expected outcome ‘Advancing progress in TSA implementation at sub-national level’ has been achieved. Progress in TSA implementation at sub-national level has steadily advanced. • Transfers of CMU staff may slow down the progress made. The first head of the Cash Management Unit has been transferred to another position. • The cash flow forecasts have been used by the Liquidity Management Committee, but the decisions for cash allocations are based on other factors as well. • Cash profiling and cash flow forecasting capacity of MDAs has received little capacity development • Kaduna State officials indicated that the one-week missions are short and could be extended so as to capture more institutions (i.e. MDAs) and further strengthen capacities through on-the-job support instead of merely training through workshops.
Sustainability	Modest to Good	<ul style="list-style-type: none"> • There is strong leadership focused on improving PFM in Kaduna State. • Kaduna State Treasury indicated the desire to develop in-house training capacity so as to train staff themselves and ensure sustainability of TSA implementation. The ideas are not yet worked out. • Moreover, the structure of staff at the Accountant-General Office (including the Treasury Department) is considered to be “top-heavy”, meaning that staff is aging without sufficient new young staff being recruited. Finally, besides technical knowledge transfer, the need for skills development has been identified as key factor to make the TSA functioning effectively.
Impact	Good	<ul style="list-style-type: none"> • Closure of 470 bank accounts covering all MDAs, other government bodies and donors’ domestic currency accounts. • Inventory of bank accounts to be used in the TSA operations was developed. • Only domiciliary bank accounts in foreign exchange for donor-funded projects were kept in the commercial banks. • 142 operational accounts at commercial banks were opened for MDAs to cover the overhead costs and standing orders.

Criterion	Rating	Explanation
		<ul style="list-style-type: none">• Transfer of 24.7 billion Naira into the TSA.

Logical Framework



Assumptions/risks

Staff transfers and insufficient recruitment of new younger staff.

Decay from within may happen if no further external 'pressure' and assistance is provided.

While support to sub-national levels of government is not part of the usual AFW2 assistance, clarity to continue supporting sub-national levels of government may be required.

Annex 2: Evaluation questions

Each EQ has been answered and respectively assessed by considering a number of predefined evaluation sub-criteria/specific guiding sub-questions, as listed in the Statement of Work ('basic evaluation questions'). For clarity and consistency reasons, some of the basic questions have been reformulated or regrouped under a different cluster and a few additional questions have also been formulated. The table below presents the EQs and specific sub-questions. The sub-questions marked with an asterisk (*) are added by Ecorys.

Table 0.1 The evaluation questions (EQ) and sub-questions³⁰

Evaluation Criteria and Sub-Criteria	Evaluation Questions and Sub-Questions
Relevance	EQ 1: To what extent have the AFW2 TA and training activities been relevant?
Relevance of the AFW2 objectives and implementation strategy to the needs of the member countries	1.1. To what extent are AFW2 interventions consistent with the program document? 1.2. Are AFW2 approach and intervention modalities sufficiently tailored and responsive to the different needs, contexts and capacities of the member countries? 1.3. (*) Is CD through AFW2 meeting the priority needs of member countries as laid down in national reform plans and development programs? 1.4. (*) To what extent does CD through AFW2 promote regional integration objectives of its member countries?
Complementarity & coordination with other initiatives	1.5. To what extent does AFW2 activities complement other IMF CD programs (TTF and bilateral TA)? 1.6. To what extent are AFW2 activities effectively coordinated with the work of development partners operating in the same sectors? 1.7. Has AFW2 succeeded in establishing a clear comparative advantage compared with other sources and delivery modes of related TA?
Efficiency	EQ 2: Were the resources allocated to desired outcomes in an efficient way?
Process & implementation	2.1. Are AFW2 activities delivered efficiently in terms of process and implementation, i.e. timeliness in executing the work plan, follow-up on CD delivered, and responsiveness to changing context/risk levels?
Use of resources	2.2. Are AFW2 activities delivered efficiently in terms of use of the following resources (i.e., cost efficient achievement of results), also in comparison with other CD providers: <ul style="list-style-type: none"> • Human resources and expertise; • Financial resources; • Time? 2.3. To what degree do the Center's systems and institutional set-up allow for retention of organizational memory (e.g. to facilitate follow-up as needed, avoid duplication of effort, improve hand-overs, etc.)? 2.4. To what extent has backstopping from the HQ been an efficient way of quality control of RTAC activities?
Monitoring and reporting	2.5. Are AFW2 activities delivered efficiently in terms of monitoring and reporting (including dissemination of TA reports)?

³⁰ Note: (*) – additional questions which are not explicitly included in the Basic Evaluation Questions (ref.: SoW, paragraph 13, Table 1), but (i) are mentioned elsewhere in the SoW, or (ii) are considered necessary for clarity and comprehensiveness purposes, have been marked with (*).

Evaluation Criteria and Sub-Criteria	Evaluation Questions and Sub-Questions
	2.6. To what extent is the RBM framework actually used for planning, monitoring and reporting, and does it adequately meet the needs of all stakeholders?
Effectiveness	EQ 3: To what extent are the objectives identified in the Program Document being achieved?
Actual achievements against objectives	3.1. What progress has been achieved against the objectives in the results-based management framework? 3.2. (*) What are the obstacles/challenges to achieving/not achieving objectives in implemented projects?
Likelihood of achieving expected (intermediate) outcomes	3.3. (*) To what extent are the achieved outputs likely to lead to the expected outcomes? 3.4. Is the provision of CD under five-year funding programs (as opposed to shorter funding programs) effective?
Sustainability	EQ 4: Are the achieved outcomes likely to be sustained?
Mitigation of (external) factors affecting sustainability	4.1. What factors affect sustainability of TA and training delivered? How are these factors (e.g., absorptive capacity of beneficiary countries) incorporated into the planning of the AFW2 work programs? 4.2. Does AFW2 manage the challenges and risks associated with delivering CD in its member countries appropriately so as to ensure sustainability?
Country ownership of the delivered TA & institutionalization of the built capacity	4.3. Is the SC effective in ensuring strong country ownership of AFW2 activities and governance, including strategic direction and oversight? ³¹ 4.4. How have beneficiaries incorporated lessons learnt from AFW2 CD into their daily operations? 4.5. (*) With regards to training/workshops, to what extent have participants applied the tools/techniques taught? What factors were barriers or enablers to application of skills and knowledge acquired during the training?
Promoting use of regional expertise	4.6. What contribution has AFW2 made to building a robust network of local experts in the region, and to systematically identify and optimize the use of local and regional expertise? ³² 4.7. Are peer-to-peer learning approaches and regional training institutions adequately used to support the effective delivery of CD and sustainable strengthening of capacity? ³³
Impact ³⁴	EQ 5: Are the achieved outcomes likely to have an impact?
Likelihood of the expected impact	5.1. (*) What are the main changes in the relevant development indicators in the recipient countries? 5.2. What are the potential factors determining the development indicators and ultimately AFW2's intended and unintended results (e.g., positive and negative impact of external factors, such as changes in basic policy environment, general economic and financial conditions, political instability, the Ebola epidemic, natural disasters, presence of other IMF programs or budget support etc.)?
Positive and negative	5.3. (*) Is there evidence that AFW2 interventions have successfully

³¹ In the SoW this question is addressed under "relevance".

³² In the SoW this question is reflected under "effectiveness".

³³ In the SoW this question is reflected under "effectiveness".

³⁴ We would like to emphasize that given the relatively short duration of AFW's activities and the delays due to the Ebola outbreak, it is too early to judge the impact of the TA interventions. Therefore, the evaluation of the likely impact will be forward-looking in nature. We will provide an informed and well-argued reasoning when assessing 'likely impact'.

Evaluation Criteria and Sub-Criteria	Evaluation Questions and Sub-Questions
changes brought about by the CD activity, compared to the counterfactual	<p>contributed to positive outcomes as captured in changes in relevant development indicators?</p> <ul style="list-style-type: none"> • What is the most likely counterfactual? Would the same TA/training have been delivered but through other means? To what degree could participants have learned the substance offered in the workshops and incorporated the TA advice provided through other methods? • How does the expected impact compare to the expected impact under the most likely counterfactual? • What types of interventions are likely to have the biggest impacts and in which sectors/areas? Are there areas where TA is expected to having the least traction and why?

In addition to the above-mentioned specific sub-questions, the assessment of the performance of AWF2 against each individual evaluation criterion will be complemented with an analysis of:

- lessons learnt;
- potential issues for future consideration;
- prioritized set of recommendations.

Annex 3: The weighing system for the assessment of overall performance

The assessments of individual criteria (i.e. each EQ) have been aggregated into an overall assessment of AFW2 performance. The table below provides an overview of the weights attributed to individual (sub) criteria for making an assessment of the overall performance. While the weights for each criterion are equal (as per the Statement of Work requirements), the weights for individual sub-criteria vary and are consistent with weights attributed to sub-criteria in earlier evaluations.

Table 0.1 The weighting system for the assessment of overall performance

Evaluation Criteria and Sub-Criteria	Weights sub-criteria	Weights criteria
Relevance		
Relevance of the AFW2 objectives and implementation strategy to the national reform agenda and emerging needs	70%	20%
Complementarity & coordination with other initiatives	30%	
Efficiency		
Process & implementation	40%	20%
Use of resources	40%	
Monitoring and reporting	20%	
Effectiveness		
Actual achievements against plans	60%	20%
Likelihood of achieving expected outcomes	40%	
Sustainability		
Country ownership of the delivered TA & institutionalization of the built capacity	50%	20%
Promoting use of regional expertise	20%	
Mitigation of (external) factors affecting sustainability	30%	
Impact		
Likelihood of the expected impact	40%	20%
Positive and negative changes brought about by the CD activities, compared to the counterfactual	60%	
Overall performance		100%

Annex 4: Evaluation rating system

In this evaluation, a four-point rating scale has been used. The table below presents the rating system applied. The rating has been applied to the individual sub-criteria and aggregated using the weights presented in Table above.

Table 0.1 Evaluation rating system³⁵

Evaluation criteria	Ratings
Relevance	Excellent - highly relevant Good - relevant Modest - moderately relevant Poor - not relevant
Efficiency	Excellent - no shortcomings Good - limited shortcomings Modest - some shortcomings Poor - significant shortcomings
Effectiveness	Excellent - no shortcomings Good - limited shortcomings Modest - some shortcomings Poor - significant shortcomings
Sustainability	Excellent - negligible risks to sustainability Good - moderate risks Modest - significant risks Poor - severe risks
Impact	Excellent - negligible risks Good - moderate risks Modest - significant risks Poor - severe risks

³⁵ The rating system albeit using different wording for the ratings has also been applied in the evaluation of the Middle East Regional Technical Assistance Center (METAC) conducted by Ecorys. The wording for the ratings has been agreed in advance with the IMF.

Annex 5: AFW2 Financial status

AFW2 financial status (in USD)

Partners and Members	Agreement	Received	Expected	
			<i>Requested</i>	<i>Future Request</i>
Partners	27,395,312	25,704,583		5,944,104
African Development Bank	1,500,000	1,500,000		
Australia	1,500,000	1,500,000		
Canada	1,911,315	2,077,650		
China, People's Republic	1,000,000	921,733		
European Commission	2,782,800	2,782,800		2,665,307
European Commission	13,367,197	11,588,400		1,778,797
Switzerland	5,000,000	5,000,000		
EIB	334,000	334,000		
Members	350,000	87,500	87,500	175,000
Gambia	350,000	87,500	87,500	175,000
Total - Partners & Members	27,745,312	25,792,083	87,500	6,119,104
Host Country & IMF				
Ghana				
<i>Cash</i>	5,000,000	5,000,010		
IMF	3,304,335			
Total - Host Country & IMF	8,304,335	5,000,010		
Grand Total	36,049,647	30,792,093	87,500	6,119,104

Source: ICD

Annex 6: List of projects and achievements

This annex contains overviews of AFW2 'projects' (read: objectives by area) and achievements. The overviews examine whether the stated objectives in the annual logical frameworks have been achieved or can be achieved in the future. The evaluation has provided only an assessment in those cases where sufficient evidence was provided in the Annual Reports (Annexes) and / or field interviewees have provided their viewpoints. The case studies' findings have also been used. For most objectives, TA and training delivery is ongoing (i.e. have a multi-year character). Ongoing 'projects' were assessed if sufficient information existed.

Grading of revenue administration workstreams, selected cases

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2015				
Medium Term Objective 1: Supporting regional trade integration initiatives as envisaged by ECOWAS by eliminating barriers to trade across borders, minimizing costs of trading and harmonizing operational processes across member countries.				
Liberia: Strengthen customs administration through the development of a compliance risk management framework.	Two STX missions to develop a customs Compliance Risk Management Framework and then train staff.	Q1/Q3	Improved clearance times and higher detection of risky imports.	[Not mentioned]
Medium Term Objective 2: Enhancing revenue collections from improved and cost effective operational procedures and strengthened compliance strategies.				
Regional Workshop on indirect taxes: Enhance domestic revenue through effective VAT and excise tax collection and enforcement.	A Regional indirect tax workshop to address challenges in collection enforcement for member countries.	Q2	A regional framework on effective indirect tax compliance enforcement and improved VAT and excise revenue collections for member countries.	[not mentioned]
Regional Workshop on Compliance Risk Management: Enhance revenue compliance through effective use of risk based compliance management and enforcement strategies.	A Regional workshop to assist member country administrations to develop organization wide risk based compliance enforcement frameworks.	Q4	Member countries have developed risk based compliance strategies.	Good [Liberia]
Ghana: Build audit capacity through the development of a pool of audit trainers to train other officers on modern audit techniques.	Two STX missions to train LTO and MTO auditors on modern audit techniques and develop audit manuals.	Q2 & Q4	Number of trained auditors.	Good
Ghana: Improve performance of Indirect Taxes.	Two STX missions to develop Excise materials and train GRA staff on critical Excise compliance monitoring procedures.	Q1/Q3	Improved Excise revenue performance.	[No grading by GRA]
Liberia: Update customs Operational manuals and tools to support modern business processes and procedures.	Two STX missions to develop and update customs manuals and train staff.	Q2/Q4	Quality operational manuals developed.	[not mentioned]
The Gambia: Develop strengthened compliance audit and enforcement Framework for tax and customs.	Two STX missions to develop a Compliance Management Strategy and train staff for joint audits.	Q2/Q4	Increased revenue from audit recoveries and improved compliance.	Good
The Gambia: Develop strengthened audit manuals for tax and customs procedures.	Two STXs missions to develop audit manuals and train staff.	Q1/Q4	High revenue inflows and recoveries from audits.	[allegedly preceded AFW]
Medium Term Objective 3: Implement efficient organizational structures and effective governance programs.				

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Regional: Assist member countries in implementing the RA-FIT and TADAT tools.	Advisor's RA-FIT visit to member countries	Q1	Correct reports on the system.	[Not clearly mentioned.]
Ghana: Develop project management framework for GRA.	Two STX assignments to develop Project Management tools and train GRA Managers and staff.	Q2 & Q4	Timely implementation of projects.	[Not mentioned]
Ghana: Strengthen performance monitoring and evaluation (M&E) of the Strategic Plan.	A STX to help develop performance monitoring and evaluation system.	Q2	Improved delivery of strategic objectives	[Not mentioned]
Liberia: Develop a robust performance measurement function.	STX mission/attachment to develop a performance management system.	Q1	Timely and informative performance reports	[not mentioned]
Liberia: Strengthen reforms in customs administration.	An FAD-led Customs diagnostic mission will be conducted to identify key customs reform priorities for the LRA.	Q3	Mission report.	[not mentioned]
The Gambia: Strengthen Performance monitoring and evaluation (M&E) of the Strategic Plan.	STX to help develop performance monitoring and evaluation system.	Q3	A clear MRP structure developed.	Good
Medium Term Objective 4: Promote voluntary compliance through a fair and transparent tax system that provides the information, tools, and mechanisms for taxpayers and reduces the cost and burden of compliance.				
Liberia: Develop a taxpayer registration program.	Two STX assignments to develop taxpayer registration program.	Q2	Growth in tax payer register and increased revenue.	[Taken over by FAD]
The Gambia: Develop an organization-wide taxpayer service strategy.	STX assignment to develop a GRA wide taxpayer service policy and program.	Q2	Taxpayer Service policy and Program developed and implemented.	[No grading]
Work program 2016				
Medium Term Objective 2: Enhancing revenue collections from improved and cost effective operational procedures and strengthened compliance strategies.				
Ghana: Build audit capacity through the development of a pool of audit trainers to train other officers on modern audit techniques.	Two STX missions to train LTO and MTO auditors on modern audit techniques and develop audit manuals.	Q2 & Q4	Number of trained auditors.	Good
The Gambia: Develop strengthened audit manuals for tax and customs procedures.	Two STXs missions to develop audit manuals and train staff.	Q1/Q4	High revenue inflows and recoveries from audits.	Customs: good
Work program 2017				
Medium Term Objective 1: Supporting regional trade integration initiatives as envisaged by ECOWAS by eliminating barriers to trade across borders, minimizing costs of trading and harmonizing operational processes across member countries.				

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Liberia: Strengthen core customs administration functions.	Two STX missions to develop a customs Compliance Risk Management Framework and then train staff.	Q1/Q4	Risk-based control selectivity is applied consistently over time.. Rate of physical inspection decreases over time.	Good
Medium Term Objective 2: Enhancing revenue collections from improved and cost effective revenue administration procedures and strengthened compliance strategies, while promoting the exchange of information and skills across member countries in the region.				
Regional Workshop on Post Clearance Audits: Strengthen core customs administration functions in member countries.	A regional workshop on PCA to be conducted.	Q3	A larger share of trade is controlled through properly designed PCA programs in member countries.	Good
Regional Audit and data matching exchange program: Strengthen core tax and customs administration functions.	STX mission to conduct data matching and analysis for improved audit recovery and compliance levels and facilitate better joint audits between tax and customs.	Q2/Q3/Q4	Sound methodologies used to monitor the extent of inaccurate reporting and tax gaps	Very good
Regional Training of Audit Trainers: Strengthen core tax administration functions procedures.	STX mission to train a core team of fifteen trainers from member countries on CAATs.	Q2	Appropriate range of tax audits and other initiatives used to detect and deter inaccurate reporting and fraud.	Very good
Ghana: Strengthen core tax and customs administration functions.	STX mission to conduct data matching and analysis for improved audit recovery and compliance levels.	Q3	Sound methodologies used to monitor the extent of inaccurate reporting and tax gaps	Very good
Liberia: Strengthen core customs administration functions procedures.	STX assignment to develop and update customs post clearance audit procedures and train staff on PCA using risk functions in ASYCUDA World system.	Q2	A larger share of trade is controlled progressively through a properly designed PCA program.	Very good
The Gambia: Strengthen core customs and tax administration functions.	Two STX missions to train staff on CAATs and PCA for joint audits.	Q2/Q4	Appropriate range of tax and customs audits and other initiatives used to detect and deter inaccurate reporting and fraud.	Good to very good
The Gambia: Strengthen revenue administration management and governance arrangements.	STXs mission to develop risk-based compliance management strategies for tax.	Q1	Sound methodologies used to monitor the extent of inaccurate reporting and tax gaps.	Very good
Medium Term Objective 3: Implement efficient organizational structures and effective governance programs.				

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
The Gambia: Strengthen tax administration management and governance arrangements.	STX to help review performance against strategic plan and strengthen the performance monitoring and evaluation system while developing annual business plans for 2017.	Q2	Key performance indicators established, regularly reported and monitored.	Good

Grading of statistics workstreams, selected cases

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2015				
General Objectives: To improve the statistical capacity for producing macroeconomic statistics in the framework of the General Data Dissemination System (GDDS)				
Medium Term Objectives 1: Compilation and dissemination of Annual National Accounts following international standards				
Liberia: Annual National Accounts are aligned with International Standards and good practices	TA to assess results of ANA time series from 2008-2015. Develop methodologies for ongoing ANA compilation. Training as required	Q1 and Q3 Carry over from FY2015 due to lack of data to assess	Estimates are published at an acceptable level of quality and data sources are reliable	Good
Liberia: Annual National Accounts are aligned with International Standards and good practices	TA to assist in development of methodologies, including identification of sources; and to review and assess results. Training as required	Q4 Carry over from FY2015 dependent on HIES results	Estimates are published at an acceptable level of quality and data sources are reliable	Very good
The Gambia: Annual National Accounts are aligned with International Standards and good practices	Provision of training to staff as per recommendations of the Joint International Financial Institution Statistical Capacity Development. TA to assist in development of methodologies, including identification of sources; and to review and assess results.	Q1/Q2 and Q4 Continuation of activity	Estimates are published at an acceptable level of quality and data sources are reliable	Good
Medium Term Objectives 2: Compilation and dissemination of Quarterly National Accounts following international standards				
Ghana: Quarterly National Accounts are aligned with International Standards and good practices	Develop and assess the GDP(E) estimates and review the sources and methods documentation	Q1 and Q3 Carry over from FY2015	Estimates are published at an acceptable level of quality within three months of the reference quarter	Some progress
Medium Term Objectives 3: Improved accuracy of price statistics³⁶				
Liberia: Price Statistics are aligned with International Standards and good practices	TA to assist in the identification of data sources and methods used to create a CPI	Q4 New activity	CPI compiled and disseminated at an acceptable level of quality	Very useful Good
Work program 2016				

³⁶ Will be supported by the prices module of the Enhanced Data Dissemination Initiative (EDDI) supported by the UK Department for International Development (DFID) from April 2015 to March 2019.

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
General Objectives: To improve the statistical capacity for producing macroeconomic statistics in the framework of the Enhanced General Data Dissemination System (e-GDDS)				
Medium Term Objectives 1: Compilation and dissemination of Annual National Accounts following international standards				
Liberia: Annual National Accounts are aligned with International Standards and good practices	Assist in the development of an Economic Census to enable the rebasing of the ANA as well as the construction of a supply and use table. Training as required	Q1, Q2 and Q3 New activity	The Economic Census is consistent with international best practice and documentation is produced at all stages	Very good
The Gambia: Annual National Accounts are aligned with International Standards and good practices	Assist in development of methodologies, including identification of sources; and to review and assess results.	Q2 and Q4 Continuation of activity	Estimates are published at an acceptable level of quality and data sources are reliable	Good
Work program 2017				
General Objectives: To improve the statistical capacity for producing macroeconomic statistics in the framework of the Enhanced General Data Dissemination System (e-GDDS)				
Workshop on Economic Census and Classifications	Regional workshop on the principles and practices in undertaking an Economic Census and development of classifications across the region	Q3	Economic Census and classifications are undertaken in alignment with best practices	Very useful [Liberia, Gambia, Ghana] Good
Principles of Price Statistics (CPI and PPI) across AFRITAC West 2	Regional seminar which builds on the reweighting seminar undertaken in March 2017	Q4	Principles are agreed and implemented	Very useful [Gambia, Liberia] Good
Medium Term Objectives 1: Compilation and dissemination of Annual National Accounts following international standards				
Ghana: Annual National Accounts are aligned with International Standards and good practices	Assist in the processing of the economic survey data to produce rebased GDP estimates	Q1 Economic Survey results are available now for processing	Benchmark estimates for all industries are produced at an acceptable level of quality and documentation produced	Very useful Good
Ghana: Annual National Accounts are aligned with International Standards and good practices	Assist in the identification of data sources and methods used to produce GVA estimates for	Q3 New activity	Benchmark estimates for all industries are produced at an acceptable level of quality and documentation produced	Very useful Good

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
	sectors not included in the Economic Survey for the production estimates.			
Liberia: Annual National Accounts are aligned with International Standards and good practices	Assist in the development of an Economic Census to enable the rebasing of the ANA as well as the construction of a supply and use table. Training as required	Q1, Q2 and Q3 New activity	The Economic Census is consistent with international best practice and documentation is produced at all stages	Very good
The Gambia: Annual National Accounts are aligned with International Standards and good practices	Assist in development of methodologies, including identification of sources; and to review and assess results.	Q2 and Q4 Continuation of activity	Estimates are published at an acceptable level of quality and data sources are reliable	Good

Grading of PFM workstreams, selected cases

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2015				
General Objectives: General Objectives: To improve members' capacity to formulate and execute budgets in line with Poverty Reduction Strategy through the provision of technical advice and support to review, design and implement strategies to improve the PFM legal frameworks, institutions, procedures, and systems in order to improve fiscal sustainability, enhance budget credibility, strengthen expenditure control, and enhance fiscal transparency.				
Regional Seminars				
Program Based Budgeting	Organization of five day seminar with LTX, HQ Staff and STXs.	Q2	Seminar assessment forms show positive feedback	
Fiscal Reporting	Organization of five day seminar with LTX, HQ Staff and STXs to discuss the sequencing of accounting reforms and best practices for presenting financial statements.	Q4	Seminar assessment forms show positive feedback	
Ghana				
Objective 1: Improved laws and effective PFM institutions	3 STX missions of 2 weeks each for the revision of secondary legislation and of the regulatory framework.	Q2 + Q3 +Q4	Draft of secondary legislation	Greatly beneficial, quite useful Good
Objective 2: Comprehensive, credible and policy-based budget preparation	Strengthening of the medium term fiscal framework: 2 STX missions of 2 weeks each	Q2-Q3	The deviation between the approved budget and the executed budgets is reduced and reflected in an improvement of PEFA indicator PI-1.	PEFA not yet conducted. So far seems to indicate 'Poor' but may change with new government;
Objective 5: Improved integration of assets, and liability management framework	Streamlining of the budget execution process in preparation for better cash management: 1 STX mission of 2 weeks.	Q2	Number of cash release during the year. PEFA indicator PI-1 and PI-2	Of enormous help Good
Objective 5: Improved integration of assets, and liability management framework	Development of a set of cash management tools for the Ministry of Finance and MDAs: 2 STX missions of 2 weeks each.	Q3	Number of bank accounts in TSA	Of enormous help Good
Liberia				
Objective 1: Strengthening PFM institutions	Post-Ebola Support mission: Reassessment of TA needs and prioritization of actions A 3 days mission by the Advisor	Q1 Depending on evolution of	Calendar of AFW2 missions	-

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
		the EVD epidemic		
Objective 2: Comprehensive, credible and policy-based budget preparation	Revision of the MTEF assumptions with the objective of providing a better linkage between the MTEF and budget formulation to ensure better expenditure management. 2 STX missions of 2 weeks each	Q2 Depending on evolution of the EVD epidemic	PEFA indicator PI-1 (aggregate expenditure outturn compared to original approved budget) and PI-2 (Composition of expenditure outturn compared to original approved budget)	Poor (interviews)
Objective 5: Improved integration of assets, and liability management framework	Revision of the cash management procedures and improvements in TSA management 2 STX missions of two weeks	Q1 Depending on evolution of the EVD epidemic	Budget execution follows the monthly cash plan with limited deviation	
Nigeria				
Objective 2: Comprehensive, credible and policy-based budget preparation	Program-Based Budgeting: 2 STX missions of 2 weeks each.	Q2 + Q4	The pilot project is on track.	
Objective 2: Comprehensive, credible and policy-based budget preparation	Organization of a meeting between the budget department of Nigeria and Ghana for a peer-to-peer exchange of experience on program-based budgeting	June 2014 2 days	Meeting assessment forms	
Objective 5: Improved integration of assets, and liability management framework	TA will be provide (a) to develop the cash forecasting framework, (b) improve the mechanism for preparing collecting cash forecasts from MDA, and (c) develop the capacity for analyzing cash data. 3 STX missions of 2 weeks each.	Q2 + Q3 + Q4	<ul style="list-style-type: none"> Revised cash plan is rolled over on a monthly basis. Analysis of trends, seasonality and variance between the cash forecast and the out-turn is produced on a monthly basis. Variance between cash forecasts and outturn is improved. 	
The Gambia				
Objective 2: Comprehensive, credible and policy-based budget preparation	2 STX missions of 2 weeks each for the strengthening of the macro-fiscal model in consultation with other development partners.	Q2-Q3	Budget framework paper (BFP) PEFA Indicators PI-1, 2, 3, 4.	

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Objective 2: Comprehensive, credible and policy-based budget preparation	2 STX missions to support the formulation of medium-term strategic plan for 2016-2018 and for 2016 budget in three ministries.	Q1 –Q2	Instructions to pilot ministries for MTEF Preparation	
Objective 4: Improved budget execution and control	2 week STX assignment for the development of a strategy and mechanism for preventing the formation of new arrears and reducing the stock of existing arrears. 1 STX for a 2 week mission	Q1	Quarterly arrears report and PEFA indicator PI-4	
Objective 5: Improved integration of assets, and liability management framework	A joint HQ-AFW2 mission with the Advisor will provide the initial input in the cash management framework. It will be followed by 2 STX missions.	Q1 + Q2	<ul style="list-style-type: none"> Reduction of the volume of new arrears Reduction of the number of virements 	Recommendations put on hold Poor
Work program 2016				
General Objectives: To improve member country capacity for effective public financial management (PFM), through the provision of technical advice and support in strengthening the PFM legal framework, PFM institutions, fiscal sustainability, budget formulation, budget execution, expenditure control, asset and liability management, fiscal risk management, and fiscal transparency.				
Regional seminars				
Fiscal reporting	Organization of five day seminar with LTX, HQ Staff and STXs to discuss the sequencing of accounting reforms and best practices for presenting financial statements.	April 2016	To promote best accounting and reporting practices.	Completed Good
Ghana				
Improved laws and effective PFM institutions.	TA missions by LTX/STXs, to facilitate drafting of implementing regulations and, subsequently, operationalizing same.	Q3-4	New framework is enacted and brought into operation.	Good so far, a regulations were not yet drafted. In progress
Comprehensive, credible and policy-based budget preparation.	TA missions by LTX/STXs to support preparation of Fiscal Strategy Document template, improve awareness of its potential benefits, and to strengthen budgeting in a medium-term context.	Q3-4	Consistency between annual budgets, Fiscal Strategy Document, and MTEF.	Good. Fiscal strategy document produced and submitted to cabinet (at time of evaluation

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
				–see below under 2017). In progress
Improved integration of assets and liability management framework.	TA missions by LTX/STXs to help advance TSA implementation, and strengthen cash and debt management and the coordination between these two functions.	Q2-4	A revised timeline for implementing the TSA, along with resolution of main pending issues, and demonstrate progress in strengthening and integrating cash and debt management.	Excellent
Improved integration of assets and liability management framework.	Professional attachment of key officials in a suitably comparable jurisdiction.	Q3	Realistic timeframe for implementation and options for resolving pending issues.	
Liberia				
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on cash management and TSA implementation.	Q1-4	Extent of monitoring of government consolidated cash balances,	Really useful Good
Improved budget execution and control.	TA missions by LTX/STXs on commitment control and arrears management.	Q2-3	Progress made in inventorizing and, subsequently, disposing of current stock of arrears.	
Improved budget execution and control.	TA mission by LTX/STX on project monitoring.	Q1	Extent of public investment monitored through the newly installed system.	Really useful Good
Nigeria				
Comprehensive, credible and policy-based budget preparation.	TA missions by LTX/STXs on budget reforms.	Q1-2	Progress made in transitioning to new budget format.	
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on TSA implementation.	Q2-3	Progress made in implementing TSA and overcoming remaining impediments.	
Improved PFM at sub-national level	TA missions by LTX/STXs on TSA implementation and budget reform.	Q2-4	Progress made in TSA implementation and transition to ZBB budgeting.	Good (for TSA) (case study)
The Gambia				
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on cash and debt management.	Q2-4	Progress made in implementing TSA and strengthening cash management.	Poor. Recommendations put on hold (see also below 2017)
Strengthened identification, monitoring and management of fiscal risks.	TA missions by LTX/STXs on SOE oversight.	Q3	Quantification of fiscal risks from SOE sector.	

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2017				
General Objectives: To improve member country capacity for effective public financial management (PFM), through the provision of technical advice and support in strengthening the PFM legal framework, PFM institutions, fiscal sustainability, budget formulation, budget execution, expenditure control, asset and liability management, fiscal risk management, and fiscal transparency.				
Regional Seminars				
To build awareness of key issues involved in design and implementation of a Treasury Single Account (TSA), and to share experiences across countries.	Workshop with LTX, HQ Staff and STX inputs	Q1	Level of participation, and workshop evaluation responses.	Very helpful [Ghana], good [Gambia] Good overall
To improve coordination between the strategic planning and budget formulation functions.	Workshop with LTX, and STX inputs.	Q2	Level of participation, and workshop evaluation responses.	Successful [Gambia] Excellent
Ghana				
Improved laws and effective PFM institutions.	TA missions by LTX/STXs, to facilitate drafting of implementing regulations and, subsequently, operationalizing same.	Q3-4	New framework is enacted and brought into operation.	Good so far, but in progress as regulations were not yet drafted
Comprehensive, credible and policy-based budget preparation.	TA missions by LTX/STXs to support preparation of Fiscal Strategy Document template, improve awareness of its potential benefits, and to strengthen budgeting in a medium-term context.	Q3-4	Consistency between annual budgets, Fiscal Strategy Document, and MTEF.	Very useful Good. Fiscal strategy document produced and submitted to cabinet (at time of evaluation). In progress
Improved integration of assets and liability management framework	TA missions by LTX/STXs to help advance TSA implementation, and strengthen cash and debt management and the coordination between these two functions.	Q2-4	A revised timeline for implementing the TSA, along with resolution of main pending issues, and demonstrate progress in strengthening and integrating cash and debt management.	Enormously helpful Good

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Improved integration of assets and liability management framework	Professional attachment of key officials in a suitably comparable jurisdiction.	Q3	Realistic timeframe for implementation and options for resolving pending issues.	Good
Liberia				
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on cash management and TSA implementation	Q1-4	Extent of monitoring of government consolidated cash balances,	Really useful Good
Improved budget execution and control.	TA missions by LTX/STXs on commitment control and arrears management.	Q2-3	Progress made in inventoring and, subsequently, disposing of current stock of arrears.	[No grading]
Improved budget execution and control.	TA mission by LTX/STX on project monitoring.	Q1	Extent of public investment monitored through the newly installed system.	Really useful Good
Nigeria				
Comprehensive, credible and policy-based budget preparation.	TA missions by LTX/STXs on budget reforms.	Q1-2	Progress made in transitioning to new budget format.	
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on TSA implementation.	Q2-3	Progress made in implementing TSA and overcoming remaining impediments.	
Improved PFM at sub-national level	TA missions by LTX/STXs on TSA implementation and budget reform.	Q2-4	Progress made in TSA implementation and transition to ZBB budgeting.	Good (for TSA) (case study)
The Gambia				
Improved integration of assets, and liability management framework.	TA missions by LTX/STXs on cash and debt management.	Q2-4	Progress made in implementing TSA and strengthening cash management.	Poor. There remain issues in transferring responsibility for cash management from budget to AGD. Also recommendations put in hold.
Strengthened identification, monitoring and management of fiscal risks.	TA missions by LTX/STXs on SOE oversight.	Q3	Quantification of fiscal risks from SOE sector.	-

Grading of Monetary Operations and Payment System workstreams, selected cases

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2015				
General Objectives: Support Effective Monetary Policy Formulation and Implementation				
Ghana				
Scoping mission to BoG on developing a Forecasting and Policy Analysis System (FPAS) to support Monetary Policy Analysis and Communications Policy	Advisor and RES IMF mission	Q1 2015	Scoping mission completed	Completed Good (case study)
TA mission on Monetary Policy implementation, deepening domestic debt market and debt management	Advisor and MCM IMF mission	Q1 2015	Not specified	Completed
Nigeria				
Scoping mission	Advisor	Q4 2014	Scoping mission completed	Completed
The Gambia				
Scoping mission	Advisor	Q1 2015	Scoping mission completed	Completed
Work program 2016				
General Objectives: Support Effective Monetary Policy Formulation and Implementation				
Regional activities				
Assist central banks in the region to be better prepared to apply the new CPMI-IOSCO payment system standards and in developing their own payment system strategies.	Regional workshop organized for representatives of central banks on Compliance with CPMI-IOSCO Principles for Financial Market Infrastructures (PFMIs)		Deeper understanding of financial markets, higher technical skills, more efficient central bank interventions. More active CB role in domestic market development.	Excellent (Annexes to Annual Report FY16)
Cabo Verde				
Increase the efficiency of the monetary transmission mechanism.	Mission		Increased monetary policy efficiency due to better functioning of interest rate transmission mechanism.	Partly met Modest
Ghana				
Continuation of the medium term TA project on strengthening the inflation	Regular missions in cooperation with IMF's Research (RES) department (four missions)		Improved BOG communication, higher organizational efficiency of the newly	Met

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
targeting framework in Bank of Ghana (BOG)			established Economics and Statistics departments, further developed forecasting model.	Good (case study)
Strengthen liquidity forecasting framework	TA mission		Interbank rate stable inside interest rate corridor and close to Monetary Policy Rate. Regular use of forecasts in daily decision making.	Met Good
Deepening foreign exchange market	MCM TA mission with active contribution of AFW2 advisor		Deepening domestic FX market, elimination of compulsory FX surrender requirements. Increase FX liquidity by better enforcement of export repatriation and promoting FX remittances.	Met Good
Liberia				
Improve the efficiency of monetary policy by forward looking approach to monetary policy formulation process	Series of missions with hands-on exercise to prepare a forward looking framework)		More informative internal reporting. More reliable short term forecasts.	Met Good
Improve the quality of liquidity forecasting	Mission in Liberia on liquidity forecasting techniques and their implementation		Introduced new instruments like O/N repos and depos, lower liquidity forecast errors. Regular use of forecasts in daily decision making.	Met Good, but need for more mentoring to sustain and further improve
Sierra Leone				
Increase the efficiency of liquidity forecasting techniques	Mission and work with central bank staff hands on at implementation of recommendations.		More effective decision making support. More reliable short term forecasts.	Met
Improve the efficiency of monetary policy through a forward looking approach to monetary policy formulation process,	Series of missions with hands-on exercise to prepare a forward looking framework to monetary policy		Forward looking monetary policy decision making process in Sierra Leone.	Met
Reassess the monetary policy framework and propose changes in the framework for monetary policy	Joint mission with MCM department of the IMF		Improved monetary framework for Sierra Leone	

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
The Gambia				
Increase the efficiency of existing liquidity forecasting techniques	Mission and work with central bank staff hands on at implementation of recommendations.		New improved liquidity forecasting model implemented at the Central Bank of The Gambia.	Met Good
Work program 2017				
General Objectives: Support Effective Monetary Policy Formulation and Implementation				
Regional activities				
Deepen understanding of monetary authorities of money- and foreign exchange market dynamics, efficient use of FX market instruments for intervention and hedging.	Joint AFE- AFW2 FX market simulation course	Q3 2016	Deeper understanding of financial markets, higher technical skills, more efficient central bank interventions. More active CB role in domestic market development.	Excellent (Annexes to Annual Report FY2017)
Assist central banks in the region to be better prepared to apply the new CPMI-IOSCO9 payment system standards and in developing their own payment system strategies.	Regional workshop organized on Compliance with CPMI-IOSCO Principles for payment system, IT, legal and banking experts of central banks, Part II. (Part I. was held in FY2016)	Q4 2016	Gained experience in assessment of financial market infrastructure via case studies, built contacts between experts of same areas in different CBs.	Excellent (Annexes to Annual Report FY2017)
To promote the ongoing transition from monetary targeting frameworks to a more modern monetary policy framework.	A 2-day high level conference for key decision makers (CB governors, deputy governors, directors, Monetary Policy Committee members)	Q1 2017	Strengthened commitment of key decision makers in developing domestic monetary regimes.	Completed
Cabo Verde				
Improve the efficiency of monetary policy by forward looking approach to monetary policy formulation process	STX TA assignment	Q2 2016	Prioritizing key areas for development. Improved monetary analyses and higher quality of internal decision making papers.	Completed
Increase efficiency of monetary operations	STX TA missions	Q2 2016 and Q3 2016	Reviewed and revised monetary policy toolkit. New collateral management framework.	Completed
Develop foreign exchange reserve management capacities	One week hands-on in-house training by an STX	Q3 2016	Revised reserve management guidelines and, benchmarks, improved technical skills.	On target
Ghana				

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Continuation of the medium term TA project on strengthening the inflation targeting framework in Bank of Ghana (BOG)	Regular missions in cooperation with IMF's Institute for Capacity Development (ICD)	Q2 2016 – Q2 2017	Improved BOG communication, higher organizational efficiency of the newly established Economics and Statistics departments, further developed forecasting model.	Completed Good (case study)
Strengthen liquidity forecasting framework	STX TA missions	Q4 2016	Interbank rate stable inside interest rate corridor and close to Monetary Policy Rate. Regular use of forecasts in daily decision making.	Completed Good
Developing payment system oversight function of BOG	STX TA mission Personal attachment program of BOG staff to the more developed countries to learn more about surveillance and oversight	Q3 2016	Smooth functioning of key payment system infrastructure.	Completed Good
Liberia				
Improve the efficiency of monetary policy by forward looking approach to monetary policy formulation process	Series of missions with hands-on exercise to prepare for a forward looking framework, AFW2 financed participation of 2 CBL staff to IMF ICD/WAIFEM course on Financial Programming and Policies, in Accra, Ghana.	Q1–Q2 2016 Q3, 2016	More informative internal reporting. More reliable short term forecasts.	Completed Good
Monetary operation –working out short term liquidity management tools	STX TA mission to CBL	Q2 2016	Introduced new instruments like O/N repos and depos, lower liquidity forecast errors. Regular use of forecasts in daily decision making.	Partly completed Modest
Modernization of national payment system	STX TA mission to CBL Personal attachment program of CBL staff to Bank of Ghana to study RTGS, T24 and SSS system implementation	Q1 2017 Q3 2016	Successful implementation of payment system infrastructure in CBL. Gained experiences help smooth implementation of new systems.	Completed Good
Sierra Leone				
Improving monetary analyses, moving toward forward looking approach to monetary policy formulation	Series of missions with hands-on exercise to prepare for a forward looking framework.	Q3 2016. –Q2 2016 Q3, 2016	More effective decision making support. More reliable short term forecasts.	Completed

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
	AFW2 financed participation of 2 BSL staff to IMF ICD/WAIFEM course on Financial Programming and Policies, in Accra, Ghana.			
Monetary operations – improving liquidity forecasting, introducing new short term liquidity management tools	STX TA missions to BSL	Q2 2016	Introduced new instruments, lower liquidity forecast errors. Regular use of forecasts in daily decision making.	Partly completed
Develop foreign exchange reserves management function	Series of hands-on STX TA mission	Q3 2016 – Q1 2017	Introduction of new investment tools, improved organizational structure and reporting.	Completed
Modernization of national payment system	Personal attachment program of CBL staff to the Bank of Ghana to learn about the implementation of national switch in GhIPSS.	Q3 2016	Gained experiences help successful run of national switch project.	Completed
The Gambia				
Improve the efficiency of monetary policy by forward looking approach to monetary policy formulation process	Series of hands-on STX assignments	Q3 2016-Q2 2017	Improved monetary analyses and higher quality of internal decision making papers	Completed Good (case study)
Increase efficiency of monetary operations	STX TA missions	Q3 2016 and Q2 2016	Renewed monetary policy toolkit.	Completed Mixed: Good as a modern monetary policy toolkit has been developed. But: Poor as it waits implementation (case study)

Grading of Banking Supervision and Regulation workstreams, selected cases

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
Work program 2015				
General Objectives: To enhance financial sector regulatory and supervisory frameworks and build compliance within relevant international standards with the aim of protecting depositors, reducing regulatory arbitrage, facilitating financial sector stability and promoting growth				
Cabo Verde				
Mission	HQ-led			Completed
Ghana				
Missions	Mission			Completed
The Gambia				
Missions	Mission			Completed
Work program 2016				
General Objectives: To enhance financial sector regulatory and supervisory frameworks and build compliance within relevant international standards with the aim of protecting depositors, reducing regulatory arbitrage, facilitating financial sector stability and promoting growth				
Regional activities				
To strengthen the ability of authorities to analyze risks among key financial groups and improve cooperation among regulators and supervisors within the region	Regional Workshop/Seminar	January 2016	Both group and individual entity risks identified, monitored and addressed at an early stage.	Completed
To educate authorities on conceptual framework, building blocks to Bank Resolution/ Deposit Insurance	Regional Workshop/Seminar		Authorities gain enhanced understanding of key concepts and requirements. Authorities initiate measures to implement relevant recommendations.	Completed
Ghana				
To strengthen the ability of examiners to analyze financial sector data and trends and conduct risk-based off-site supervision	Guided expert review. Desk review of policies and procedures. Onsite or VTC guidance as appropriate.		Supervisory authority work towards achieving a baseline level of supervision as per requirements of principles.	In progress – for June 2016 / completed
To enhance authorities understanding of the requirements of the Basel II and progress roadmap to implementation	STX guidance on implementation. Workshops on conceptual framework and key concepts.		Authorities well positioned to chart process for implementation of relevant aspects of Basel II principle.	Completed

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
To help authorities assess the quality of their supervisory systems, and identify future work in relation to the Basel Core Principles	Missions on developing an effective offsite supervisory framework.		Examiners better placed to identify rising trends and risks through off-site monitoring of data/information.	In progress
Liberia				
To strengthen the ability of examiners to analyze financial sector data and trends and conduct off-site supervision	Missions on developing an effective offsite supervisory framework.		Examiners better placed to identify rising trends and risks through off-site monitoring of data/information.	In progress
The Gambia				
To enhance the ability of both examiners and banks to utilize IFRS accounting and identify current gaps that exist	Desk assessment of work conducted so far. Missions.		Examiners and Financial Institutions better placed to record transactions based on IFRS principles. Examiners better placed to identify and address current gaps.	Completed. Excellent (Annexes to Annual report FY2016)
To strengthen the ability of examiners to analyze financial sector data and trends and conduct off-site supervision	Missions on developing an effective offsite supervisory framework.		Examiners better placed to identify rising trends and risks through off-site monitoring of data/information.	Completed Modest (case study)
Work program 2017				
General Objectives: To enhance financial sector regulatory and supervisory frameworks and build compliance within relevant international standards with the aim of protecting depositors, reducing regulatory arbitrage, facilitating financial sector stability and promoting growth				
Regional activities				
To help authorities assess the quality of supervisory systems, and identify future work in relation to the Basel Core Principles.	Regional Workshop/Seminar.	End June 2017	Enhanced understanding of principles. Commitment to conduct self-assessments.	Completed
Ghana				
To strengthen the ability of examiners to analyze financial sector data and trends and conduct risk-based off-site supervision	Missions on developing an effective offsite supervisory framework. Two-part mission to deepen learning and understanding.	End FY 2017	Examination reports reflect more in-depth analysis.	Completed. Work progressing well and recommendations being acted upon. To be

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
				strengthened further.
To strengthen the ability of examiners to analyze financial accounts based on IFRS principles	Training workshops on main concepts. Two missions to provide guidance and worked examples on key principles.	End FY 2017	Enhanced ability to interpret accounts and balance sheets presented using IFRS accounting methodology.	Completed
Liberia				
To help authorities understand the requirements of the Basel II and chart a roadmap to implementation	STX guidance on implementation. Workshops and guided mission on conceptual framework and key concepts.	End FY 2017	Enhanced understanding of key concepts. Well charted road-map.	Completed Good (training positively assessed)
To assess and guide on the establishment of a Deposit Insurance Scheme	Missions to guide on possible establishment of a DIC. Guided missions to aid decision making and progress.	End FY 2017	Authorities more conversant with basic principles and conditions for establishment. Roadmaps for guiding implementation of Scheme.	Completed Good, but "lots more to do".
Nigeria				
To help authorities build a system of Early Warning Indicators.	Conduct of three staged workshops.	FY 2017	Data Pool with recommended variables compiled and maintained.	Completed
To help authorities strengthen implementation of Basel II/III	STX guidance on implementation. Workshops on conceptual framework and key concepts. Training to disseminate key concepts planned.	FY 2017	Enhanced understanding of key concepts. Better entrenched practices related to monitoring and calculating Capital Adequacy according to principles.	Completed
Sierra Leone				
To strengthen the ability of examiners to analyze financial sector data and trends	Mission on developing an effective offsite supervisory framework.	End FY 2017	More in-depth financial analysis feature in on and offsite reports.	Completed
To enhance the ability of both examiners and banks to utilize IFRS accounting and identify current gaps that exist.	Mission to guide on key principles of the IFRS accounting framework.	March 2017	Enhanced ability to interpret accounts and balance sheets presented using IFRS accounting.	Completed
The Gambia				

Objective	Activities and TA	timeline	Verifiable indicators	Assessment
To strengthen the ability of examiners to analyze financial sector data and trends and conduct risk-based on and off-site supervision	First mission to assess status of policies and procedures completed. Two further missions planned to enhance learning and understanding.	FY 2017	Examination reports reflect more in-depth analysis.	Partially completed Modest (case study)
To help authorities understand the requirements of the Basel II and chart a roadmap to implementation	STX guidance on implementation Workshop on conceptual framework of Pillars.	March 2017	Enhanced understanding of key concepts. Well charted road-map. Case studies.	Completed Good

Annex 7: TA and training survey results

1. What is your role and/or affiliation with AFRITAC West 2 (AFW2)? (multiple choices possible)		
	Response Percent	Response count
I am (former) AFW2 Center Coordinator or Resident Advisor	6.06%	8
I attended one or more AFW2 Steering Committee meetings	12.12%	16
I am IMF staff	15.91%	21
I have worked for AFW2 as a short-term expert	41.67%	55
I am working in an AFW2 beneficiary country government	21.21%	28
I am working for an AFW2 contributing development partner	3.03%	4
I am working for a non-AFW2 contributing development partner	6.82%	9
Other, please specify:	8.33%	11
<ul style="list-style-type: none"> • <i>Previous LTX placed in an AFW2 country for 2 yrs</i> • <i>I was an IMF staff with some interface with AFW2</i> • <i>Head of Price Statistics/Liberia</i> • <i>AFW2 Advisor</i> • <i>Cooperating partner in capacity building</i> • <i>IMF Staff, Resident Representative in Sierra Leone</i> • <i>I work for the Forum of Tax Administration in West Africa</i> • <i>I'm from the West African Monetary Institute</i> • <i>I monitor the AFW2 budget</i> • <i>I am staff of a bilateral donor working on tax in Ghana</i> • <i>Attended a training National Account</i> 		
Total no. of respondents: 132		151

2. Please indicate your field of work: (multiple choices possible)		
	Response Percent	Response count
Revenue Administration (RA)	25.76%	34
Public Financial Management (PFM)	25.00%	33
Monetary Operations and Payment Systems (MONOPS)	12.12%	16
Financial Supervision and Regulation	18.18%	24
Statistics	25.76%	34
Other, please specify:	21.21%	28
<ul style="list-style-type: none"> • <i>Reform of Customs Administration</i> • <i>Macroeconomic Support</i> • <i>Economic policy</i> • <i>Programme manage</i> • <i>Customs</i> • <i>Monetary Policy</i> • <i>Governance</i> • <i>Macro fiscal analysis</i> • <i>MCM</i> • <i>Office Administration/Management</i> • <i>Macroeconomic management</i> • <i>Capacity building</i> • <i>Center Coordinator</i> • <i>Development Agency</i> • <i>Admin & Finance</i> • <i>Forecasting</i> • <i>Resource Management</i> • <i>Office Manager</i> • <i>MCM TA Country Manager for AFW 2</i> • <i>As coordinator, all of the above</i> • <i>Macroeconomics, Programme Management</i> • <i>Strategic Planning</i> • <i>Not Applicable</i> • <i>Specifically government debt and cash management</i> • <i>Economic Policy Management</i> • <i>ICD</i> • <i>Resident Representative</i> • <i>National Accounts</i> 		
Total respondents: 132		169

Relevance

3. Is AFW2 addressing the most important needs and priorities of its beneficiary countries?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
15	76	21	1	13	126
<i>Target groups: all.</i>					

4. Please indicate to what extent AFW2 support is coordinated with and complementary to:						
	Fully	To a large extent	To some extent	Not at all	No opinion	Response count
Other IMF support.	27	59	17	0	23	126
Activities of other TA providers working in the same field.	12	48	37	2	27	126
<i>Target groups: all.</i>						

5. Do AFW2's approach and activities provide a clear comparative advantage compared to other TA provided in the same fields?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
18	48	30	3	27	126
<i>Target groups: all.</i>					

6. How would you rate the overall relevance of AFW2 TA and training?					
Excellent	Good	Modest	Poor	No opinion	Response count
50	61	5	1	9	126
<i>Target groups: all.</i>					

Comments:

- AFRW2 TA are more hands-on and provide more rapid capacity support to the authorities than other country TAs. They also make a perfect blend with other peripatetic IMF HQ TAs from MCM, FAD and Legal.
- There is some good technical training taking place. It could have more impact if it were linked to practical on-the-job support. It is also important to emphasize to counterparts in the region the importance of being ambitious but realistic in their planning and expectations.
- My assessment is based on my single assignment as short term expert for AFW2
- My experience is limited to a one week Workshop in banking supervision (in June 2015). I have not been involved in any follow up, if any. The training was intensive and provided sufficient handles to improve regulation and supervisory practices. However - as said before - I have no view on any follow up. According to my impression the progress made was slow. The head of supervision of Bank of Ghana stated that he would stay in touch with me - directly or via AFW2 - about technicalities regarding implementation. This never happened.
- On the side of Economic Statistics the training received from AFW2 is very much relevant is helping to understand the concepts and production methods of the National Accounts and Prices. The re-basing of both the National Accounts and the Price Index. I hope that they will continue the good work.

- I have worked for many IMF Regional offices and conducted over 100 international missions for the IMF and other International Agencies. AFW2 Revenue Administration TA is particularly well targeted to needs in this region in my opinion.
- I highly appreciate the TA provided by AFW2 to improving economic statistics in Liberia especially through training to national accounts and price statistics staff, and by directly working with staff on compiling economic statistics (GDP, CPI, etc). We look forward to more technical support and collaboration to engagement relevant stakeholders to improve statistics.
- The views expressed above are based only on two missions.
- I have only been involved in one mission for AFW2 so my experience and answers are restricted to that.
- Evaluation and monitoring mechanism will aid sustainability of the gains of technical assistance interventions.
- I don't know the current situation. My last AFW2 mission took place in 2015.
- I have participated in just one mission, to deliver a one-week training programme in Ghana, in August 2014. At that time it was not very easy to really understand the demand, but overall the supervisors in Bank of Ghana evaluated the training positively.
- Can't comment much on training - but TA is well focused.
- TA provided by AFW2 is strongly focused and targets the specific requests or requirements of the host organizations (countries). AFW2 makes every effort to discern the needs of host countries and to direct TA activity effectively toward supporting joint efforts to achieve the objectives identified to the overall benefit of the various administrations.
- As former coordinator, I always informed other TA providers of AFW2 activities and regularly held discussions with the authorities to identify their needs. There are obviously limits to the amount of work that an RTAC can deliver, but it is certainly well targeted.
- Good recommendations were made in a previous IMF mission but never implemented. It appears that there is no follow-up planned for those recommendations made a couple of years ago. Implementation is key and with no follow-up good ideas rot on the shelves of busy executives and support.
- Support is targeted to meet the client's identified needs.
- We have benefited so much from AFW2 TA.
- The missions that I was responsible for touched on areas that are essential for much needed reform of the Revenue Administrations.
- While I have heard of a few initiatives of other TA providers, I have not yet appraised their vision and present status. However, the approach used by AFW-2 has a deep reaching impact with regard to revenue mobilization. Given the background of fragile systems covering most of the region, Regional training has been the best approach so far. It provides a platform for independence whereby the Revenue Authorities can proceed in the future by using solutions developed among regional peers. Risk Analysis which generally includes intelligence has opened new areas of revenue opportunity while Data analysis has equipped the authorities with the capacity to handle bigger players, with large complex data in a faster and more accurate manner...
- Has been some liaison with existing donor programmes to try and align technical support with existing work of other donor programmes. However driver centrally from IMF (Washington) would appear to be on very focused on what they want with significant impact and overlap to existing projects. This is despite a series of meetings and conversations held with programme managers when in country. And advice provided would appear to have been ignored from my team on the ground, by short term TAs sent from IMF Washington.
- Please note that my remarks relate only to supervision unless otherwise indicated. Also, AFW2 has been hindered in its work by (a) the Ebola health crisis (mainly affecting Liberia and Sierra Leone) and (b) slow willingness to engage by Cape Verde, driven in the case of supervision, by very strong support from the central bank of Brazil, which can provide TA in Portuguese.

Coordination with HQTAs has been strong and AFW2 has made strong efforts to coordinate with IMF LTXs in the AFW2 countries - the LTXs have had different degrees of receptiveness.

- The local presence and the flexibility in the TA programming are important differentiating elements in the TA delivery by AFW2, and valued by the member countries.
- Both the TA missions and trainings conducted are very useful in enhancing our capacities. The TA missions in particular provided more hands-on training for our staff of the Economic Statistics Directorate. These missions worked with the expert provided by the World Bank together with our staff in a very interactive way and these has really boost their understanding of issues. Areas concentrated on were conduct of economic census, development of business register, conduct of business establishment survey and use of the data for rebasing of the GDP amongst others.
- There are some elements of HQ IMF support which could be better coordinated with the work of AFW2 in the domain of statistics.
- Madam Faith Mazani is fully fully committed to the initiation, execution and success of the Missions with a true spirit to assist the beneficiary countries.
- Co-ordination with other TA providers is critical.
- AFW2 support is very practical and includes the provision of vital hands-on training for Revenue administrators. They provide support that is pragmatic and well beyond theory. The learning that is achieved is critical to the success of revenue generation activities.
- The AFW2 training covers the most relevant subjects in the area of supervision and regulation. Serious flaws can however be identified in the follow up of earlier trainings and expert missions.
- As a short-term expert on a specific subject, with limited knowledge about general IMF support or other TA initiatives in the region, it is difficult to compare AFW2's relevance and advantages to other programmes, or to evaluate AFW2's general priorities.
- It is important to share country specific capacity building needs to have synergy with other TA providers to avoid duplication of capacity building events.
- Very well focussed mission with excellent relationships with the authorities.
- I have no basis for comparing the TA provided with other providers but I have seen that recipients appear to be satisfied.
- I have no basis with which to compare my TA activities to other activities. I undertake one-week or two-week missions to countries to advise on their CPIs. The missions are usually quite effective considering their short duration.
- LISGIS appreciates the level of TA provided by AFW2.
- To a large extent AFW2 missions reflect FAD's preference in Washington and not the work plan discussed with the beneficiaries. The two week mission format is the same and is too short to deliver more than a report. AFW2 does the same type of diagnostic missions that the IMF when beneficiaries want more hand-on missions over a longer period of time. Some missions were imposed by Washington against the will of the beneficiaries. There is a lot of demand for cash management assistance, but Washington could not provide the experts because AFW2 missions are not prioritized and the pool of experts is too small.
- I am very satisfied with all offer by AFW2 to my country and Ministry at large.
- The quality of support provided to Government by AFW2 is much appreciated from interactions with government agencies and their reports.
- Two or three technical Training with the year should be organized and more time should be given to the training at most two weeks.
- The delivery of TAs from AFW2 is very good. This is due in part to AFW2's selection of experienced individuals and the active involvement of beneficiaries in the planning process.
- I think the TA topics chosen and level of support provided by IMF staff on the ground are very relevant to the developing nature of client countries' regimes.
- The TA provided actually aided the rebasing of the CPI basket for Liberia with the computation of weights for the 12 functions.

- I do not have good understanding of other AFW2 TA activities but my experience is limited to PFM. The TA I was involved with was coordinated with other TAs in Ghana and Liberia for example.
- WAMI being a regional organisation has not yet benefited directly TA from AfritacW2. However WAMI collaborate with AfritacW2 in providing capacity building to the member States of the West African Monetary Zone.
- Their work has greatly enhanced the capacity of our tax administration
- I can only rate the relevance of the training in my field - statistics and forecasting. In other areas, I have no opinion.
- Afritac West could provide more support on macro fiscal analysis and forecasting.
- AFWT2 hires some of the best experts in the field of tax administration who are able to draw synergies between theories and country-specific realities during TA missions and training programs.
- TA from AFW2 has really been helpful in building capacity of Ghana Revenue Authority staff.

Efficiency

7. To what extent do you agree with the following statements regarding AFW2's processes and implementation:						
	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response count
The annual work plans of AFW2 are executed in a timely manner.	15	43	4	1	9	72
AFW2 quickly responds to requests for TA by its beneficiary countries.	26	31	2	0	13	72
AFW2 adapts its approach to changing contexts/risk levels in its beneficiary countries.	19	42	3	0	8	72
AFW2 quickly provides follow-up support.	21	33	7	0	11	72
<i>Target groups: all groups except STX.</i>						

8. To what extent do you agree with the following statements regarding AFW2's resources:						
	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response counts
AFW2 has sufficient human resources and expertise to deliver its support.	14	37	7	1	13	72
AFW2 has sufficient financial resources to deliver its support.	13	32	10	2	15	72
AFW2 receives sufficient backstopping from IMF HQ.	17	31	1	1	22	72
<i>Target groups: all groups except STX.</i>						

9. To what extent do you agree with the following statements regarding AFW2's internal operations:						
	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response counts
AFW2 facilitates efficient communication between all stakeholders.	6	25	1	0	2	34
AFW2 has systems in place for knowledge sharing.	3	16	1	0	14	34
AFW2 has systems in place to retain organizational memory.	2	15	1	0	16	34
Backstopping from IMF HQ has been an efficient way to ensure quality control of AFW2's activities.	9	14	1	1	9	34
<i>Target groups: SC members, (former) AFW2 staff, IMF staff</i>						

10. To what extent do you agree with the following statements regarding AFW2's M&E processes:						
	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response counts
The Results-based Management (RBM) framework is used for planning, monitoring and reporting.	5	20	3	0	6	34
The RBM framework meets the needs of all stakeholders.	2	17	4	2	9	34
AFW2 has an effective M&E system.	3	18	1	0	12	34
<i>Target groups: SC members, (former) AFW2 staff, IMF staff</i>						

11. How would you rate the overall efficiency of the delivery of AFW2 activities?					
Excellent	Good	Modest	Poor	No opinion	Response count
17	44	7	0	3	71
<i>Target groups: all groups except STX.</i>					

Comments:

- The right caliber of experts are always recruited to deliver quality service. There is need to blend AFR TA with local TA providers where available who can give more ground level insight.
- The Gambia Bureau of Statistics has been supported by AFW2 during the pass years and this has help the Bureau to move forward in many aspects especially on the side the National Accounts the Price Index compilation. The economic Census came at time when the AFW2 was able to give their help and hence this activity received their full support from start to the end! At the moment, we are also trying to engaged their expert to support the PPI Re-basing and as well as the CPI.
- AFW 2 continues to be challenged in conforming to established operational procedures, this has had an impact on the efficiency of backstopping operations. It is too early to draw conclusions regarding the usefulness, efficiency and impact of RBM, which is still being rolled out.
- Based on the support provided by AFW2 to our institution, our staff have improved significantly in producing economic statistics even though there are still need for TA.
- Good work done in terms of initiation and implementation, so far but could be done better if the bureaucratic networks on both sides are eliminated.
- Nothing to add except that the flexibility of the RTAC model is critical to its good performance.
- I have only experienced PFM related activities which I believe are being very well organised and delivered.
- NOT delivering work plan in a timely manner is not automatically a negative. Glad to see delays when country did not complete the required preparatory actions.
- Again AFW2 staff are good however central HQ support and TAs sent have not been so good. Some advisers sent have no international experience and have been very poor in their understanding of a developing environment.
- In the field of supervision, AFW2 has maintained efficiency despite many hurdles.
- The Center is relatively new and relationships with authorities need to be developed further.
- The Missions were always conducted on time as well as the trainings. Activities were well planned and therefore mostly implemented on schedule.
- Well co-ordinated.
- Great achievement for the Gambia.
- AFW2 needs to adopt a new approach to its TA to beneficiary countries. It needs to adopt a hand on approach, where consultants can come on the ground and interact with professionals

for one to two months. AFW2 current approach of one week missions will not achieve the needed results, hence, a review is important.

- LISGIS has a good working relationship with AFW2.
- The PFM advisor is in constant struggle with Washington to deliver the work plan that Washington modifies unilaterally to introduce missions that fit its agenda. As the Advisor must be on every FAD missions, with an average of 10 missions a year, nearly half of his time is gone to advance FAD agenda against the delivery of AFW2's work plan. AFW2 needs a minimum of two PFM advisors. The RTAC need to have a roster of experts that should be largely independent from FAD's roster. There are many African experts who could be used.
- Very good work by AFW2.
- There is no problem.
- The program aids our unit for quality delivery.
- AfritacW2 is very efficient and follow up on the impact of capacity building received on the beneficiary countries.
- AFW2 delivers activities in ways that ownership of the assistance delivered is attained by beneficiary countries for sustainability. TA programs are tailored to country-specific needs and timelines, as much as flexible based on country requests, are very often met. Most of AFW2 TA programs are take the form of hands-on approach which, in the context of the RA work environment, is a lot more efficient for capacity building.

Effectiveness

12. To what extent did AFW2 support have tangible results in the following areas:						
	Fully	To a large extent	To some extent	Not at all	No opinion	Response count
Revenue Administration (RA)	10	36	9	0	64	119
Public Financial Management (PFM)	9	32	10	0	68	119
Monetary Operations and Payment Systems (MONOPS)	4	22	9	1	83	119
Financial Supervision and Regulation	5	24	14	0	76	119
Statistics	12	31	15	0	61	119
<i>Target groups: all.</i>						

13. Is AFW2's support likely to contribute to further reforms in these areas?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
27	57	28	0	7	119
<i>Target groups: all.</i>					

14. Please assess the effectiveness of the following AFW2 modalities of providing support:						
	Excellent	Good	Modest	Poor	No opinion	Response count
Country training and workshops	30	52	8	0	29	119
Regional training and workshops	42	44	7	0	26	119
TA through Regional Advisors	28	51	11	1	28	119
TA through short term experts	36	54	14	1	14	119
<i>Target groups: all.</i>						

Comments:

- The above four modalities leaves few issues unresolved. Exchange programs helps to cement TA delivery for the authorities.
- It is hard to provide a well-considered opinion due to a lack of experiences with AFW2. The workshop we provided was good, however I cannot have a hard opinion about other TA delivered via AFW2. In general TA delivered by short term experts is good, according to my experiences. Having said this, it may happen that sometimes there is a mismatch between what is expected by the relevant TA receivers (central bank) and the providers. In my case I noted some difficulties as the demands for TA for special topics was not articulated enough. It is an important role for AFW2 to describe the specific needs for TA - and to define the various topics - very clearly. During the start of AFW2 this was not the case yet. I have no view on later development...
- The short term experts are very good but normally the time frame is not enough, (one week or two weeks) are very small for a TA to resolve problems and as well work on the specific activity he/she was engaged. The on the job training which normally expected him to provide will also not be possible or otherwise is done in a rush manner. Issues around the activity he is supposed to do may be large, hence for him to be able to complete all his mandates is virtually impossible!

- I support and encourage regional development programs in Revenue Administration as I am seeing tangible results in staff competencies.
- AFW2's support significantly contributed to statistics, public financial management and other relevant areas in most governmental institutions. Moreover, training workshops and TAs missions implemented have improved the effectiveness of staff.
- The views expressed above are based on only two missions.
- Experience based on the situation in 2015.
- Don't really have enough experience to assess the above thoroughly.
- I was unable to provide a strong opinion as to the tangible results to Revenue Administration. Since the manual which I designed and the brief training (two day) initiative which I delivered was only recent, I have not had the opportunity of assessing whether or not the activities have had a tangible result at this stage. It was clear that the training activity was welcomed by the host country and significant interest and participation was generated throughout the training event.
- From my limited exposure I have witnessed excellent work from Regional Advisers and well selected and managed STEs.
- With my limited experience in working with AFW2 I found their approach positive and it appeared to be well received by the administration concerned.
- AFW2 has maintained good contact with the leadership of the administrations, and therefore was in touch with the administrations on high impact areas that required Technical Assistance.
- Country: The Country workshops break open the silos which are common in most of the Revenue Authorities. They provide a platform for candid discussion and alignment of processes. The greatest outcome has been the meeting of Customs and Domestic tax staff who never meet at all the course of normal duty. The meetings have resulted in shorter time to verify mundane issues like refunds, tax payer identity, dispute resolution, distress proceedings among others. The country training should lead to the development of process and knowledge champions through whom the TA objectives can be further reinforced. Regional: In the absence of TA providers, the countries can fall back to their devices. Through the regional training, we have created ...
- No opinions on some as I have not observed or been party to these. Regional advisors have been the best as they understand and know the environment better. Some TAs have been OK, but do not sometimes understand developing context.
- All modalities were effective but the most effective were found to be TA through Regional Advisors and regional training and workshops. These were very interactive and provided the experts the opportunity to share experience. This may depend hugely on the personality of the TA but this is our experience.
- I have conducted a short term TA and I have seen products developed by other short term experts engaged by AFW2. The quality of the work is excellent providing real learning. Excellent regional workshops have been delivered on topics key to the improvement of revenue administration and the enhancement of taxpayer compliance. The Regional Advisor is knowledgeable about the challenges facing AFW2 countries. She is well informed on plans and priorities and stays engaged with senior personnel to ensure that progress is being achieved. She provides clear direction and excellent support to the short term experts she engages for various missions.
- Standardized training seem to be more successful than the recommendations that come out of short term expert missions. Taken into account the size and the nature of the agencies or central banks in charge of supervisory tasks, are more stringent approach, with clear objectives that have to be met seems more appropriate than the current "soft recommendations".
- A review of the approach will be greatly helpful.
- Excellent.

- As a short term expert in the field of banking supervision, I considered that the TA was effective but I am hardly an impartial observer, since I was delivering the training.
- I've also done some regional training. they use to be two weeks but have been reduced to just one week so they are less effective.
- The delivery of TA is only as good as the willingness of the recipient to absorb it. The recipient does not always use or implement the training or assistance received. The best solution is a regional adviser supplemented with a short term expert who makes frequent visits to maintain momentum on a short or medium term project.
- The Advisor provide some hand-on training locally in Ghana or remotely for other countries which is not capture by reports or by the RBM. This support is often more effective than the mission. As there is a need for longer missions, there is also a need for shorter.
- Very good implementation of programs but need to pay full DSA to participants.
- No Comments.
- I am very supportive of the IMF's work in this area and believes that it acts as a unique provider of targeted assistance, matching hands-on training with countries' specific needs.
- My experience is limited to PFM - in TA positions. Short term TA has is too short (2 weeks) sometimes and can be constrained by issues of continuity (among the TA being deployed) but appear to have some impact given it is drawn from experts who have experience in the areas.
- The capacity building provided to beneficiary countries improved the effectiveness of their activities.
- Again, I only have opinions within my own field.
- Whether AFW2 has provided support through local or regional workshops or through short term experts or regional advisors, the approach has been similar which draws on country-specific needs with ownership and sustainability as key objectives. The country training workshops have been very effective to the extent that they allow for a larger participation of RA staff in a given country, Liberia to be specific. The regional workshops adds another dimension of experience sharing with and learning from other RAs with similar circumstances. Learning from the experience of other countries at regional workshops has helped to boost confidence in some of our efforts undertaken to address some of the common problems in RAs.
- I am not directly involved in these areas and could not comment with confidence/accuracy.

15. Which factors affect the effectiveness of AFW2 support in a positive way:

(open question)

Evaluation of country needs

TA combined with specific training actions

TA defined with precision and objectivity and linked to the acquisition of knowledge or skills for local staff through experience

The ability to establish dialogue with other implementing partner s and donor

Effective implementation of the workplans

Ability to engage with local governments and partner in identifying potential areas of intervention

Quality of the expertise available

Country support and commitment to reform. Coordination with other donor partners providing TA.

Hands on training; early response to TA needs, proximity to client and frequent follow-up and response to questions from country authorities.

Cooperation from all counterparts in the region. Relevance of training to participants.

Knowledge and practical experience of the experts and advisers and their ability to suggest alternative methods to overcome data constraints that exist in the countries.

Exchange of experiences with other IMF hubs in Africa and with headquarter.

15. Which factors affect the effectiveness of AFW2 support in a positive way:

(open question)

Close, staff level relationship with host central banks, knowledge of day-to-day issues (therefore ability to give pragmatic advice + hands-on, on-site training).

No opinion.

Some initiatives and commitment of the administrations to cooperate with the center and implement the recommendations.

The Economic Census analysis for National Accounts Re-basing, the PPI and the CPI re-basing.

The use of short term experts drawn from the region and the placement of long term experts at the AFW2.

Support are based on the needs of Administrations.

The key is the regional coordinators. In the Revenue Administration field, they have 2 excellent coordinators.

Good relationship with host country officials.

Training workshop, collaborating with key stakeholder such as the World Bank, and technical assistance provided have affected the effectiveness of staff.

Willingness to engage.

.

Right experts participating.

In country recipients are at the right level to receive the TA.

Facilities and access to relevant staff in the organisation is provided.

The in country recipients are receptive to the TA.

Speed of Response to member countries need.

Suitability of STX in particular experience and understanding of LICs.

Correct diagnosis of TA recipient's needs and securing the political will of relevant parties to implement solutions provided by AFW2.

Expertise from the IMF allied with enthusiastic engagement on the part of the recipient.

Strong relationship and influence with the authorities and the STX depth of operational knowledge.

In general, 1-2 short missions per year don't ensure progress because countries are unable to implement guidance provided in mission reports. Communication with countries should be continuous.

No opinion.

Link with HQ missions - providing follow up

AFW2 staff and management provided access to the highest level of the host country's management team and made significant inroads toward influencing the direction of the requested support. Especially effective was the manner that AFW2 staff intervened with the host country's resources during my missions. This resulted in necessary changes that effectively enhanced the overall impact of the TA activity.

Flexibility, close to the clients, great backstopping (esp. STA and FAD).

The Centre Coordinator.

Strong liaison and personal relationships with key Government decision makers and implementers.

Support is targeted and involves staff at all levels.

Well-coordinated activities and work plan.

The relevance of the training and TA to the priorities of the beneficiary countries.

AFW2 maintains constant communications with the Revenue Administrations, and therefore offers TA that is relevant, this is positive.

Regular fact finding and monitoring via periodic in-country visits by AFW2 staff result in a more open and cooperative working relationship.

**15. Which factors affect the effectiveness of AFW2 support in a positive way:
(open question)**

I participated in a targeted training session that was well received and involved actively engaged participants.
No comments.
Personal contact with the customers, mutual trust and long-term work relationship; tailoring TA to cultural differences/requirements; hand-holding/empowering in implementing change
Management support is fundamental to the success of any TA. Often, issues raised during the TA are not new to individuals within the Management team. These situations highlight areas of additional focus
-
Local and regional knowledge. Build relationship over time with client organisations.
Their ability to understand the needs of the recipient country and provide tailor-made assistance. Their ability to get the right expertise to deliver technical assistance in the various areas of need. They get involve in assessment of needs with the country and mostly allowed a country to make a choice.
Local presence and flexibility in TA programming.
Timely provision of support particularly TAs from the regional office.
Good relationships between the TA provider and the country team.
The capacity of countries to absorb the TA. The skills of the TA provider - especially in relation to building relationships. Coordination of TA activities within/outside of IMF.
The Leadership of Faith Mazani.
Regional proximity of the advisor. Countries can contact the advisor easily.
There are a number of donors in West Africa and that is a positive to improve revenue administration.
- Hands-on engagement with senior personnel in revenue administrations. - Awareness of plans and priorities and country progress towards achieving their strategic objectives. - Providing practical experience to revenue administrators through missions, specialized training and regional workshops. - Staying engaged in IMF HQ strategies such as RMTF's and ensuring that there is no duplication of planned support activities. In fact there is evidence of a high level coordination that ensures that AFW2 support is complimentary to IMF HQ support.
It's hard for me to judge, really, because I have only been cooperating with AFW2 in one specific area (MONOPS) in one country (Ghana) during one year (2016).
The training programs are "state of the art" and are delivered without cost to the local central banks.
The increasing focus on in-country training has improved the impact of TAs.
The quality of its Regional Advisors and STX's.
The quality of human resources, particularly being able to draw on a vast pool of highly experienced short term experts to support the resident advisors in delivery.
Selection of experts with experience and central bank expertise.
Proximity to authorities facilitate on-going contact to identify TA needs. Knowledgeable field experts, who are able to implement TA consistent with authorities' needs.
The response from the demand side of capacity building--meaning the response from the country authorities and their ability to implement capacity building recommendations. The ability of AFW2 Experts to adapt their capacity building recommendations to country-specific circumstances/local conditions in the country.
Good advisors, physical (geographical) proximity, knowing the stakeholders.
Rapid assimilation of procedures.

**15. Which factors affect the effectiveness of AFW2 support in a positive way:
(open question)**

Local knowledge and presence for an extensive period of time.
1, AFW2 sponsors participants cost. 2, AFW2 sometimes cooperate with other TA providers such as WAIFEM.
Have good pool of experts.
The fact that they are periodic visitation.
The response to request is usually swift.
Knowledge and experience of experts.
Recurrent missions, practical handholding.
Interpersonal relationship.
GIVING MORE TRAINING IN THE WORKPLACE.
Foundations are established for program development.
Coordination with the authorities. Efficiency in reports review and timely issuance of TA reports.
QUALIFIED TA.
The discussion of the TA needs with the recipient country beforehand and advance preparation.
The back-up assistance from STX in DC is excellent.
Excellent coordinator in the area - fully respected by the country I deal with.
The method of disbursement of funds and provision of qualify TA.
Motivated and professional experts and support from the HQ.
Continuity of message and assistance coming from AFW2 and its staff/advisors. Having the management of AFW2 establish close working relations with Commissioner/CG level staff. Coordinating work of various international organizations. Continual monitoring of progress in countries served.
The continuity of the project within a well-defined time frame delivered by the same personnel.
Support of the Center Coordinator is essential.
Many cannot count.
Thorough knowledge of the subject matters.
Rich blend of different country experiences for the TAs/Trainers.
1. Competent Advisors 2. Back up from IMF Headquarters.
Efforts towards democratization.
Expertise.
Continues technical training. Financial support. Short term training of staff.
Presence in the region, knowledge of regional context, ability to engage different country teams in peer-to-peer learning and workshops
Provide expertise support in a continuous manner and allow a platform for exchange of knowledge/experience among countries of AFW2. Steering committee potentially allow country members to set TA priorities across subjects of the countries, enhance coordination among their agencies, and resolve any issues so to attain effective use of TA. However countries have to strengthen the role of steering committee members to represent his country father than just his immediate agency.

**15. Which factors affect the effectiveness of AFW2 support in a positive way:
(open question)**

N/A.
Close engagement with beneficiaries.
Dedication and skill of resident experts and other staff. Local knowledge, built up over time.
A long term TA may have a positive impact.
Support targeted at specific needs; relevant, practical workshops; assistance taking account of capacity constraints.
The short term was very effective to our Institution.
LTX very committed.
Use of experts that have regional experience for TA support
Buy in and continuous support of the authorities.
Good targeting of domains to provide supporting programs.
Coordination with IMF headquarters.
Good quality management and organisation of training and workshops.
Beneficiary participation in needs identification.
High competence of advisors.
In-depth understanding of the country political and economic background.
The quality of TA resource persons used and encouragement for country participation.
That the assistance is country-specific and highly relevant for the beneficiaries.
Staff are knowledgeable and adapt to circumstances.
The high level and experience of their professionals.
The diagnostics by AFW2 to understand the RA and country circumstances and the close consultation with the RA on the most emergent of the needs has helped to tailor TAs to the real needs of beneficiary countries.
NA.
Buy-in by managers and staff of Revenue Administrations.
Regular communication and follow-up with authorities; demand-driven work program development; close coordination with development partners; integration with IMF HQ surveillance, program, and CD activities; proactive backstopping of CD delivery.
The staff is willing to contribute when asked for support.
N/A.

16. Which factors affect the effectiveness of AFW2 support in a negative way?

Follow-up of important projects more continuously.
Lack of coordination and debriefing with EU Delegations and donors.
Low involvement with the regional integration efforts.
Difficulty in assessing results in short time frames. Internal bureaucracy within the center.
Political challenges sometimes delay traction. Weak capacity and slow appetite to move to more modern approaches negatively affect TA effectiveness. Complacency with the status quo negatively affects the efficiency of TA support .

16. Which factors affect the effectiveness of AFW2 support in a negative way?

Need to have a clear link between AFW2 and Washington-based strategic view. They do not always appear to be in line with AFW 2 more in tune with practical realities on the ground. This brings a risk that sometimes there are contradictory messages.

Every country's statistical system functions under its own political and administrative structure. Some countries may view some datasets as confidential while it may not be so, in other countries. Therefore, advocating standard procedures of collecting data may be viewed in a negative way in some countries.

If there is a mismatch between expectations of the TA receiver and TA provider in question. So, if any demand for TA is not defined well enough.

n.a.

No opinion.

Most of the missions lack follow-up and further evaluations and due to that it is not possible to know the effectiveness of the support.

Timing of the TA support is very short and in-consistence of individual experts that come to countries. When an expert start a project and later another expert take it up, the tendency of continuity becomes questionable because of their different ideas about the issues. This normally slow down the project which is not good for statistics where people needs more resend data.

Some TA which is not aligned with the country's strategic needs. The IMF approach to force countries to adopt FPAS without due consideration of the level of sophistication and reliability of national data collection capabilities and country needs have, to a great deal extend misled the countries in terms of strategic policy choices and operational actions.

Travel logistics and payment of per diem allowances always present problem for participants coming from other countries in regional workshops. This is because the Centre do not pay for stay overs. The per diem rate of USD50/night is usually inadequate to cover dinner and incidental expenses of participants.

Country commitment measured by follow-up action is not always there.

Coordination could be improved between West-AFRITAC regional advisor and short-term experts.

N/A.

Apparent failure to listen and hear what the authorities' officials are saying.
On one mission, failure to identify the right officials to discuss issues with.
Appear to undertake too many missions, leading to diluted focus.

.

Opposite of above.

Travel encumbrances.

Insufficient feed-through of information by HQ, particularly on TA taking place with member countries.

Incorrect diagnosis of TA intervention areas; duplication of services provided and inability to partner effectively with tax administrations.

Disengagement and a desire to have issues resolved for aid recipients rather than a desire to develop expertise.

Lack of responsiveness and funding.

Quality of staff is not always very good, which makes the work difficult. Organisation of statistics may also be strictly hierarchical making difficult to establish direct contacts with subject area experts.

No opinion.

AFW2 sometimes seems on a v tight leash from Washington - not able to make its own judgments.

I noticed that permanent AFW2 staff had a significant workload with ongoing efforts in a number of countries. The overall effectiveness of the support could have been enhanced by lessening the demands for in-country management and staff.

The authorities are often over-loaded with TA and there is competition sometimes between TA providers.

16. Which factors affect the effectiveness of AFW2 support in a negative way?

Not being located in Nigeria.

Failure of Governments to follow through on mission recommendations.

Training should be delivered in the language of the administration and not through an interpreter.

Insufficient experts in specific fields.

The lack of commitment by the authorities to proceed with critical reforms.

Some administrations take too long in implementing recommendations due to internal shortcomings. Some administrations have no performance management systems, and therefore senior management are in no hurry to implement recommendations on time.

Lack of country accountability both on requirements for pre-mission preparations and actions expected to be taken after missions.

I have had experience with an on site advisor who does not seem to be effective in engaging the client country.

No comments.

High turn-over of people supplying TA (preventing building trust and buy in from authorities); authoritative/normative approach in providing TA advice; one-off TA with long-list of recommendations with no follow-up or assistance in implementation.

Venue and timing issues; the hours of contact during training workshops are key to the success of the TA. Different countries have their unique challenges from hours of work of day of work. Whenever we have an engagement within the work environment the participants are often distracted by their official schedules. Failure by management to execute their part of follow up tasks. Availability of relevant data.

-

Inputs are often short. They can address theory and strategy, but not enough time to get items operational. This is where on the ground projects should be aligned to support IMF inputs and vice versa.

None for now.

Relatively new Center that needs still is not fully established in the region, relations with some authorities need to be developed further.

TAs should be closely monitored to ensure that each travel made is genuine and yield results. There reports should be closely scrutinized.

Some of the bureaucratic requirements of management.

Lack of local capacity.

Identifying the best candidates for TA workshops.

Experts not being allowed to assist in Practical Audits.

Ebola crisis (we cannot withdraw the advisor so the overhead cost remains the same). In some countries, absorption capacity is very low (for example if there is no electricity in the office or the computer is broken, or only one staff is responsible for all areas of statistics).

There are a number of donors in West Africa and they might effectively monitor projects because of they are itching to spend the money.

I am not aware of any specifically although I would imagine that the quality of TA and timeliness of TA follow-up is critical.

Same here - hard to judge because of limited cooperation.

Very weak local structures in West African countries. Unclear follow up system in AFW2, no clear strategic choices, unclear decision process inside IMF (specialist areas versus regional areas).

Follow up on TA recommendations.

The Region is a demanding part of the world in which to work and travel complexities add to the degree of difficulty in overseeing projects and progress chasing outcomes.

16. Which factors affect the effectiveness of AFW2 support in a negative way?

Uneven traction in implementation of recommendations by country authorities.
Regional advisor and experts not formulating realistic and attainable goals.
Not enough information to make assessment.
If the country authorities are not very responsive to the recommendations of the Center's capacity building work despite best efforts from the Center staff. If the capacity building recommendations are generally of textbook type and do not fully incorporate country-specific operational circumstances.
Advisors' work is adequately supported by local admin team.
Resistance to change of beneficiaries.
Local political and social situation.
Less coordination of capacity events.
Some trainings are short.
The failure of AFW2 to sometimes gave more time during their missions visits.
Limited financial resources to assist countries is always a concern.
Methods of communication it's most times top down from the expert to the local staff.
Nothing much moves between the missions.
Giving too much.
IT DOES NOT PROVIDE FULL-TIME CONSULTANTS.
No real clear path to independent management of programs.
Duplication of work by other support channels.
SOMETIMES TA AND SUPPORT ARE SHORT TERM NOT PROVIDING MORE TIME FOR TRANSFER OF KNOWLEDGE
Where TA may be beyond the capacity of the recipient to absorb.
On the TA, having the mission scheduled when the needed staff are present and have time. During the first part of each month CPI staff are working to release the next index. TA is more effective in the second half. If the agency is experiencing problems, e.g., their electricity is not on, this also has a negative impact.
None.
The delay in the drafting of the project agreement/protocol and the disbursement of the initial funds for the project.
Some countries are more difficult to work with than others.
Failure to do the above. Being absent from the administrations served for long periods of time.
The lack of continuity.
Washington interferences.
None.
Their ability to only fund TA.
Short duration of training workshops or TA onsite presence.
Not monitoring and evaluating the TA provided.
Volatile political and economic environment.
Lack of follow up in a timely way.

16. Which factors affect the effectiveness of AFW2 support in a negative way?

Lack of financial support.

No technical training.

Financing, some overlap with HQ departments, not enough workshops, seminars and hands on training of country officials.

Uncertain and delay of funding. Insufficient recognition from senior policy makers on TA and to be more involve in solving challenges so TA could be most effective used e.g. while agree with a work program but do not allow sufficient resources to implement the work program. Lack of cross agency collaboration in a country.

Lack of staff speaking Portuguese language.

Short duration of programs.

Lack of country ownership and active participation. High turnover of staff. Outside factors.

Short term TA may have some negative impact.

Potential absence of follow-up work on implementation: but this is inevitable where experts arrive and spend a relatively short time imparting their knowledge and advice.

N/A

Planning with authorities can be problematic.

Very short mission - 2 weeks for short term TA.

Not having continuity among TA - changes among TA in some of the cases.

Poor reporting.

Lack of contingency at the beneficiary side to assure sustainability of delivered assistance and general governance issue.

Language barrier of some of the coordinators.

N/A

Long time of approval of the TA.

Lack of readiness for change of some government officials.

Insufficient capacity of some government staff.

In some cases, lack of leadership of some government officials.

NO OPINION.

No opinion.

Would help having a larger on the ground presence.

No opinion about that.

Most of the needs that are identified, especially in RAs, may require tangible investments in components such as hard infrastructure in order to fully absorb the TA. Unfortunately, nothing has ever seemed likely that AFW2 or the parent institution, the IMF is prepared to many such investments other than technical assistance.

NA.

Unforeseen political and environmental challenges in member countries sometimes force ATW2 to change venues, reschedule or cancel planned programmes at short notices.

External factors such as 2014 Ebola crisis or political instability; limitations in country ownership and absorptive capacity; political economy considerations and roadblocks to reform implementation; potential coordination or communication failures; funding uncertainty during start-up phase; potentially resident advisor turnover or gaps between expert assignments.

Sometimes getting back to us takes a long time and there is much back and forth before reaching a resolution.

16. Which factors affect the effectiveness of AFW2 support in a negative way?

N/A.

17. How could AFW2 improve its effectiveness?

Linking the technical assistance in the field with the remote technical support by STA staff.

Increase dialogue with partners.

Involvement of other partners at workplan conception phase.

Improved debriefing of Donors and stakeholders by the end of missions.

Use synergies with other donors and partners contacts at national level to leverage contact networks.

More proactivity in replicating best practice among countries in the region.

More hands-on work with countries (in-country training) and shorter reports.

By ranking country progress on TA delivery. AFRWA should develop indicators for TA delivery and traction (ITADT) which will trigger country effort to progress on TA.

AFRW2 should also work toward a better needs assessment before providing TA support. A demand driven TA is likely to be more effective.

Closer linkages with central policy - to be more specific, the latter taking more account of practicalities on the ground when considering its policy development.

Advocacy to countries to undertake institutional changes to plug the data gaps;

Imparting practical training on how to use alternative data sources to compile desired statistics;

Undertaking focused country missions rather than regional level trainings.

By timely and ample coordination between TA receiver and TA provider - in the name of AFW2 - in practice. A well defined demand for TA is vital. Define expected results.

Support relationship building effort of AFW2 staff.

Raise awareness of their programs among decision makers in central banks as well as other government bodies.

No opinion.

The center should work closely with each administration and the support should be based on proper need assessment. It is also important to follow-up and evaluate each mission and based on the findings, there should be corrective actions.

The timing of TA and more training within regions. It would also help if TA's are station in one country until end of that the project and late bring new TAs.

To be more focused on specific country needs and, more importantly, not pushing down their throats FPAS and other initiatives which only the IMF (and not the countries) considers it to be essential.

The Centre should also start using experts within the region and from the administrations they are supporting. Support for Bench Marking visits should also given considerations going forward.

Consider tying future TA to measurable results to show commitment from client countries. This pre-supposes performance measures put in place and monitored regularly.

No comment.

Creating videos during training workshop for future reference. By ensuring that collaboration within the region extends to other regions with sustainable methodology and IT infrastructure.

Take a more measured approach to TA. On training, needs should be assessed before offers of training are given.

.

Too early for me to comment meaningfully.

Seeking to develop a higher level of professionalism, particularly in terms of treatment of/interactions with participants, and stakeholders. Enhanced training of local staff in customer support.

17. How could AFW2 improve its effectiveness?

Taking more time on scoping missions in order to deep dive on problem areas and cultivate needed support of tax administrations and the supervisory ministry.

Partnership with regional economic bodies also provides a veritable means of encouraging collaboration across borders and peer learning.

Better preparation and coordination prior to delivery of assistance.

Enhanced donor funding and additional TA with hands-on assistance for the particular area.

There is no unique model that works everywhere. It should be decided country by country what kind of strategy is most suitable.

- More clarity on the preferable time for delivering the training sections.

Be given more rope.

AFW2 made significant contributions toward enhancing the effectiveness of the mission activities in which I had participated. I believe that enhanced pre-mission research and a diligent effort to ensure that all of the needed facts and statistics are available to short term experts could have a beneficial impact on both mission planning and targeted results.

Always remain attentive to the needs of member countries.

Locate to Nigeria.

In the PFM space keep doing what you are doing. Perhaps look at how to further support and encourage the Governments to follow-up on mission findings and recommendations. Where possible, a little more hand holding.

See above.

Employ more experts in specific fields.

More information to the regional counterparts regarding good practices and success factors behind good examples of implementing relevant reforms.

TA should be aligned to strategy of administrations, and AFW2 should assist administrations in crafting sound strategies. And the Strategy should be owned by the head of the administrations. With this approach there would be pressure internally to deliver the strategy since the head would be regularly following up on implementation.

1. Standardize the process for annual action plans, i.e. clear criteria for what progress/tasks countries must complete before specified types of assistance will be delivered
2. Timely delivery of mission reports to countries
3. Quarterly monitoring/updates following missions - to ensure post-mission actions are completed

On site experts are really useful but only if they can develop a good rapport with the client country. I have seen very effective advisors and one not so effective.

No comments.

It's a young institution and lot of actual TA programme is still in the pipeline (in progress) -- tangible results are due to be seen in 12-24 months.

Perhaps try to lower administrative load from reporting and allocate time/resources to actually working with the member countries.

Making expert visits regular (e.g. quarterly in monetary operations and policy analysis) would help keeping the momentum of capacity development even -- sometime we unnecessarily lose contact with the client due to prolonged pauses in visits. That's costly (financially and time wise) to build the momentum with the client up.

Appropriate venues to enhance learning and management response to TA requirements prior to TA engagement.

-

17. How could AFW2 improve its effectiveness?

Align to existing other donor programmes. To get change on the ground operationally, long term advice/ support is required. This should be aligned with IMF inputs to progress clients along the development/ reform and change programmes timelines.

It is easy for example to draft a taxpayer services strategy (IMF), but how are the organisation going to implement this. Often IMF come back on a return TA to find nothing has been done. On the ground support by long term programmes by other donors if aligned would assist in the implementation of such work by IMF.

Not applicable.

Relationships with some authorities need to be developed further.

Closely monitor their TAs to ensure that they are relevant and productive.

Be able to have meetings rather than missions at times to evaluate progress or give some guidance.

Work more strategically across IMF interventions (local and HQ).

Experts need to be allowed to assist in Practical Audits.

We need to develop a "minimalist statistics" guide for the countries with extremely low absorptive capacity tailored on the "one-person-national statistics agency-with-constant-power-outages".

By coordinating the different donors.

My sense is that sometimes a revenue administration sits back and waits for a mission to provide them with assistance on specific topics. AFW2 could take a stronger role in encouraging proactive management of issues and development of strategies that could be supplemented by TA. In this manner, ownership on how to address key challenges would be strengthened with TA providing assistance and validation of their plans in a truly support fashion.

Based on my rather short cooperation with AFW2, I would say that better coordination and more frequent communication with the IMF HQ would definitely improve AFW2 effectiveness

Draft a more precise and less "voluntarist" five years program and organize strict follow up. Don't accept demands for training on less urgent or "academic" issues as long as local supervision does not meet minimum quality standards.

Don't try to stay friends at any cost with people who do not deserve your friendship.

Ensuring that TAs are tailored to the needs of the authorities.

By extending mission times to allow for more extended interaction with local management.

Closer engagement with country authorities and more realistic (gradual) expectations of reform traction.

Make use of quality regional advisors and experts.

Not enough information to provide view.

The 6 member countries in Afritac West 2 are highly heterogenous in terms of their capacity levels in various sectors and their development challenges. Thus, the Center can do more to tailor capacity building recommendations to our members to individual country circumstances.

Improve local admin support.

Taking into account the observations, remarks and suggestions of the interlocutors.

No opinion.

More coordination of capacity building activities in West Africa.

Give more time.

AFW2 can improve its effectiveness by allowing its consultants to make their presence longer on the ground and provide hands on support in all of the areas it is given interventions.

> Assessment of country TA Needs;

> Provisional of additional funds.

Provide platform for more engagement of the local staff.

17. How could AFW2 improve its effectiveness?

Resident TA.

Current approach is right.

GIVING MORE TRAINING IN THE WORKPLACE.

Start with an evaluation of organizational efficacy and advise on changes to improve work flows, definition of responsibilities, assess staff competencies, and then focus training to meet most critical needs.

Timely issuance of reports.

Active development partner forum for synergized reform strategy.

LONGER TIME FOR TA.

By working closely with TA recipients to ensure that their needs and capacity are properly understood.

Returning to the most important countries on a regular basis, annually or semiannually would help a lot.

No comment.

AFW2 could improve its effectiveness by reducing the time it takes to draft the project agreement/protocol and providing the initial funds.

-

Decide where it wants to specialize and devote increased resources to those areas. You can't be jack of all trades.

The best strategy, if possible, is to retain resident advisers who can develop and maintain progress on an identified project. I have done much short-term work that addresses only one segment of a larger project. This work is stretched out over a period of weeks or months with no TA presence in the interim. Momentum is lost, and the recipient frequently does not understand the larger framework in which the short term work is offered.

By being more flexible on the format of the mission, by enlarging the roster, by allowing the advisor to visit the member countries without being on mission for short discussions, by spending less time on preparation of the steering committees.

Employ more staff and more support areas.

Some additional support beyond TA.

Work more closely with beneficiary countries, and strongly promote sharing of country experiences.

Monitoring and evaluating the TA provided.

Increased transparency.

Follow up in a timely way.

To provide technical and financial assistance to institutions.

Better coordination with HQ, more hands on training of country officials, to compliment the ponderous reports usually produced at the end of TA delivery.

Country representatives in the steering committee need to be more involved in TA of his country and not just his agency.

N/A

Allocating more time.

Continue working and gathering experience.

Constant coordination with receiving country.

Ensure that TA programmes are maintained and adopt a developing and ongoing approach towards implementation of previous training given.

By providing routine monitoring of its TA and regional workshops as provided.

Greater political support for AFW2 work program.

17. How could AFW2 improve its effectiveness?

Increase engagement with leadership of Ministry of Finance of host countries to increase to review and approve products of TA - so that these are formally accepted.

Enhanced communication on the strategic role of the center, using an overarching objective to report on annual activities (as opposed to sector specific highlights).

Include better governance in the program.

Engage more with country authorities in areas where country is weak.

N/A

Design a process to fast track the process of approval of the TA.

Clearly convey the message about the ways a country can benefit from the IMF support, including technical assistance.

I am satisfied with the current delivery methodology.

No opinion.

Would help having a larger on the ground presence.

No opinion about that.

AFWT is already investing a lot in capacity building for RAs in the West African region which has really added value to tax administration in the Liberia specific case. The assistance will deliver a lot more efficient and sustainable results when a two pronged approach is taken for a part investment in capacity building through TAs and a concurrent investment in the needed infrastructure to absorb the TA delivered.

NA

By continuing to engage with Revenue Administrations and to design TA to address their critical training needs.

It takes time to build awareness for AFW2 and relations with authorities--effectiveness will improve as the Center matures and scales up work program to steady-state level.

Engagement of Steering Committee and development partners--previous years saw spotty participation of member country institutions (2014-15) and development partners (2017). More interactive SC meeting format and engagement of SC members in between SC meetings.

Active coordination of member country SC representatives with all relevant home institutions (Ministry of Finance, central bank, revenue administration, statistics office etc.).

By being more attentive to deadlines and having stronger processes to turn around requests in a faster time.

N/A.

Sustainability

18. Are AFW2 supported reforms sustained in the beneficiary countries?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
6	44	50	0	12	112
<i>Target groups: all.</i>					

19. Does AFW2 manage the challenges and risks in its beneficiary countries appropriately to ensure sustainability?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
7	43	40	5	17	112
<i>Target groups: all.</i>					

20. Does AFW2 make sufficient use of local and regional expertise?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
9	32	35	11	25	112
<i>Target groups: all.</i>					

Comments:

- Temptation to cover too many topics, and shift focus should be avoided. Better to maintain focus on specific areas until tangible results can be shown.
- AFR should try to include local expertise in its suite of TA delivery where they are available. This will help to simplify the issues on the ground.
- There needs to be more realism in the actions of some (but not all...) counterpart countries when considering the longer-term development of PFM. AFW2 has an important role in fostering this.
- Sustainability of compilation of statistics depends more on the countries rather than on AFW2 or on those who provide technical support. Quite often, it is seen that the staff well trained in the compilation of statistics as part of TA, are shifted to other jobs.
- I am sorry but it cannot be justified to have a clear opinion due to my limited experience at the start of AFW2 (i.e. a new representative just started when I visited Accra).
- The center should work closely with each administration and the support should be based on proper need assessment. It is also important to follow up and evaluate each mission and based on the findings, there should be corrective actions.
- During the implementation of AFW2, they have use some expert of which I am not sure whether they are local or regional. In west Africa we have experts which could be use by AFW2.
- Current regional emphasis on revenue performance is an opportunity to improve sustainability.
- AFW2 has encouraged collaboration among regional and local experts through share experiences and discussions thus building a regional network.
- AFW2 are dependent on beneficiary countries making the right people available to be consulted and/or involved in the TA.
- There doesn't seem to be enough active engagement and investment on the part of those receiving assistance, but a laissez faire disinterest.
- AFW2 efforts to build a regional network and use of local and regional experts in the tax area has been exceptional.
- My knowledge might be too limited and outdated.
- Difficult to answer thoroughly.

- AFW2 makes diligent efforts to use necessary local and regional expertise, but with the usual pressures always being exerted on the various administrations and the often multiple organizations making efforts to assist, it is natural that internal resources will be strained, potentially lessening the effectiveness of the support outcomes to some extent.
- There is so much that can be done on these fronts. One has to live with the realities of member countries and sometimes accept that, for political economy reasons or incompetence, things are not pursued as they should.
- No comments.
- "Most of the initiatives in my area are in progress and their traction and impact can be reasonably assessed in 12-18 months time. AFW2 manages risks OK -- there may be a bigger inclusion of the authorities in the decisions of how to manage the risks. The major risks in my area is lack of traction -- this can be to some extent offset by increasing incentives for the recipient authorities to make a productive use of the TA.
- AFW-2 makes an effort to understand the revenue agencies before committing resources to TA.
- AFW2 support has been good, but IMF HQ have changed or overseen with their own thoughts and this has distracted/ detracted from original plans.
- In financial sector regulation and supervision AFW2 is also using short term experts from the region and attachments between regional or sub-Saharan supervisors.
- A good number of personnel are engaged anytime they provide support and this will go a long way to ensure that the capacity is within the institutions.
- Yes AFW2 is strong at this aspect.
- Local experts are often vastly overpaid which creates obvious incentive problems. Our payscale should be more realistic and take into account the true (market) value of the expertise. The easiest way around that is to hire internationally recognized experts.
- AFW2 advisors stay engaged in beneficiary countries plans and make every attempt to ensure that progress is being achieved as per expectations.
- It would be desirable to have in your structure experts who know the realities of the region.
- Good use of experts.
- As a short term expert delivering training I cannot comment on the longer term effect of the TA after my role is over.
- I often find some staff who are very able and willing even if they are not in the highest position. They seem to learn the most from the TA
- AFW2 needs to utilize local expertise for project implementation.
- No comment.
- Okay.
- No comment.
- I don't have much knowledge of how the IMF operates locally in these areas on an ongoing basis.
- TA provided by regional experts is based on experiences - usually. Capacity issues and acceptability, due to issues largely of political economy (for example, change in political leadership) has, in some cases, been a challenge to impact and sustainability.
- Afritac Experts are competent to provide the required TA.
- The AFW2 does not have any means that can influence retaining of qualified staff by the Ministries of Finance.
- Again, I have views within my own area only.
- AFW2 should identify and use more local expertise.

21. How would you rate country ownership of AFW2 support?					
Excellent	Good	Modest	Poor	No opinion	Response count
2	18	8	0	4	32
<i>Target groups: SC members, (former) AFW2 staff, IMF staff</i>					

22. Does the Steering Committee play an important role in ensuring country ownership of AFW2 activities and governance?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
3	10	10	1	8	32
<i>Target groups: SC members, (former) AFW2 staff, IMF staff</i>					

23. How would you rate the overall sustainability of AFW2's support?					
Excellent	Good	Modest	Poor	No opinion	Response count
12	65	23	0	12	112
<i>Target groups: all.</i>					

Impact

22. How would you rate AFW2's impact on the progress of reforms?					
Fully	To a large extent	To some extent	Not at all	No opinion	Response count
17	62	20	0	13	112
<i>Target groups: all</i>					

Comments:

- Progress on reform sometimes meets huddles that are beyond TA or capacity issues. When political decision lean against TA delivery.
- The main issue is that AFW2 can only do so much on its own. In my view it is strongly striving to improve and reform counterparts in an appropriate fashion.
- As explained before, I cannot have a well-considered opinion in these matters. My first impression was that during the start of AFW2 there were some 'boot problems'. I have insufficient view on later developments.
- It is bit slow. I am not impressed with the implementation strategy, In every region, there is some harmonization process that is going on which the AFW2 should try to integrate for them to be successfully working with various countries! I am quite sure AFW2 has done a lot in this aspect but they should bring along the regional bodies during their training workshop and attend regional workshop to be able put across their policy about certain issues.
- One major weakness is the use of one consulting firm, OD Research to deliver all FPAS related TA.
- The best TA and support can be sidetracked by client country apathy and/or corruption at any time with a change in leadership (which occurs often in the region).
- AFW2 has meaningfully impacted the effectiveness of staff for sustainability and also provided support that eventually led the progress of reforms.
- In my limited experience AFW2 does all it can by way of preparation, provision of interpreters, material, experts etc. Best efforts are however dependent on beneficiaries acting positively on advice and action plans.
- My knowledge might be too limited and outdated.
- Very much varies - and difficult to isolate different influences.
- As a short term expert, I have yet to see surveys or other information involving any efforts to gauge or assess the tangible impacts which may result from my focused activities to design programs or deliver training. While I make every effort to diligently conduct my missions with the highest level of effectiveness, it would undoubtedly be beneficial if information as to the overall effectiveness of the activities were available.
- I believe in the model. The work of all RTACs really makes a difference.
- Impact appears to be positive from what I have experienced.
- No comments.
- In my area (conduct of monetary policy) , 60-70% of proposed innovations typically sustain over time. Better traction requires more intensive relation with the authorities. AFW2 does a VERY important work in the region. Their customer-oriented (front-line) approach is key in helping the region to develop. TA recipient countries have a lot of good human resources that will make the reforms sustainable. AFW2 is instrumental in providing these people backing, empowerment, technical and moral support in owning the reforms and executing them. It's a long journey.
- AFW-2 has a good oversight on the challenges affecting each of the countries and their response to the challenges is appropriate.
- Again good support from AFW but IMF central have provided poor inputs and low level TAs with limited regional and country knowledge have been poor.
- Sustainability will need to be proved, however, over time.

- We believe this will have more impact now with the new dispensation as there is expected to be fiscal discipline and limited unplanned activities.
- To the extent that a beneficiary country is sincere in its stated objectives to improve their revenue administrations, AFW2's support has a lasting impact. Senior management engagement and commitment is the key to the successful progress of reforms and of AFW2's support activities.
- AFW2 give local supervisors easy access to ""state of the art"" training, that is otherwise not affordable. But AFW2 should tell the supervisors that they can not forever walk around on the supervisory playground, looking for interesting projects, if they don't do what they are paid for in the first place: deliver high quality and intrusive supervision.
- Excellent work.
- See previous comment.
- By "reforms" I just mean improving the countries' statistics, not their economies.
- AFW2 projects are often designed to maintain sustainability and provide impact on the progress of reforms.
- Rating the AFW2's impact on the progress of PFM reforms as good might seem in contradiction with issues mentioned in relation with TA delivery. The reason is that AFW2 benefits from the IMF prestige that ensure that the beneficiaries pay more attention to the recommendations that they would do with recommendations from other development partners. The IMF and AFW2 also ensure jointly some continuity whereas other TA tend to be delivered with a piecemeal approach.
- Very creative and innovative ideas to sustain their interventions.
- More needs to be done.
- Hard to have a major impact, as these are political decisions, ultimately. Can only support progress, based on the impetus of the government.
- I have not been associated long enough to judge overall sustainability. However, in counties I have been technocrats appreciated and were using advice of TA for PFM reforms.
- AfritacW2 is contributing immensely on the TA needs of member States.
- The pace of reforms is highly dependent on desire of the authorities to implement these reforms.
- Please keep it up.

Concluding

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?
<p>Regular managing projects progress.</p> <p>Improve regular communication flows for immediate feedback on targets achievement.</p> <p>Improve the exchange of experiences among beneficiary countries.</p> <p>Develop channels for remote technical assistance (e.g. discussion forums).</p>
<p>Involvement with regional integration agenda.</p> <p>Collaborative work at work plan level to ensure that AFW fully leverages opportunities for intervention.</p>
<p>Improve needs assessment and let TA be demand-driven.</p> <p>Be prepared to respond to unplanned activities especially when they arise from program discussions with the AFR mission team.</p> <p>Improve collaboration with IMF HQ TAs (from MCM, FAD, Legal etc) and mission chiefs.</p>
<p>To ensure that there is consistency and realism in approach so that reform is sustainable and has real impact in the right areas.</p>
<p>Focused country missions undertaken by experts and advisers who have practical knowledge and the ability to work on alternative data sources to compile desired statistics.</p> <p>Ability of the experts and advisers to work with the staff in countries in delivering actual outputs in the form of compiled statistics.</p> <p>Commitment on the part of governments to keep the trained staff in the same jobs for longer duration.</p>
<p>Based on my limited experience it is important that AFW2 pays attention to any possible mismatch between concrete TA demands and the provided TA. Moreover AFW2 evaluation and feedback on delivered TA are important. Communication on follow up is important.</p>
<p>The link between recommendations and execution is currently relatively weak. Central banks are not obliged to meaningfully respond to the recommendations (e.g. by offering their own alternative solutions) or to act on them. They should be made aware at the highest level that the motivation to ask for TA should be a strong will to change / improve operations, so that resources are concentrated on countries / areas with higher potential impact.</p>
<p>No opinion.</p>
<p>The center should work closely with each administration and the support should be based on proper need assessment. It is also important to follow-up and evaluate each mission and based on the findings, there should be corrective actions.</p>
<p>Incorporate the regional bodies and increase the timing of the expertise (TA) and try to involve both local and regional consultancies.</p>
<ol style="list-style-type: none"> 1. Use more experts drawn from the region; 2. Do not force countries to adopt, for example, FPAS without considering the stage of development of data collection capabilities and sophistication of economic management; 3. Align TA delivery to country priorities and not what IMF thinks countries should do; 4. Strictly avoid the use of just one consulting firm, OG Research to deliver all TA on FPAS related initiatives.
<p>Use local and regional experts more.</p> <p>Support bench marking visits and placements.</p> <p>Improve logistics arrangement and payment of per diems in regional workshops.</p>
<p>My comments relate to revenue administration only, as it is the area of my expertise. Continue regional development programs for identified high flyers in the region. Continue investing in programs like data matching and valuation databases which provide simple effective tools that immediately enhance revenue performance...that is what they need most in my opinion.</p>
<p>Better follow-up to ensure that reforms are in fact implemented properly would be useful.</p>

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?

Ensuring that local and regional training incorporate other regions not covered by AFW2, assisting countries develop simple data collection instrument for national accounts, etc, and developing reference videos on training workshops.

Based on my two missions with AFW2, my view is that staff need a better understanding of the realities of the situation in the countries they deal with; take a more measured and realistic approach to what TA is provided and when.

I was pleased to recently see the proposals for streamlining the reporting procedures to make them more focused and punchy; cutting out unnecessary data and concentrating on action.

Enhanced group discussions on risks, challenges, strategies to overcome similar experiences.

1. Increased collaboration with key actors in recipient countries. 2. Environmental scanning of on-going TAs by other development to avoid duplication. 3. Willingness to partner more with RECs to deploy interventions. 4. Accepting and adapting TA interventions to suit administrative and social peculiarities in West Africa will go a long way to increase effectiveness in collaboration.

Need high quality and scheduled assistance that is focused on issues of primary concern. The problems with statistical outputs have to be addressed internally rather than having experts fix them and then leave.

Additional funding to ensure there is further time for hands-on assistance and training;

Enhanced influence and presence of the AFW2 coordinator in the countries;

Enhanced partnerships and joint efforts between donors and TA providers.

1) Continuous communication with countries.

2) Countries should be encouraged to establish a project group that works full-time in development work.

The project manager should be the best expert, not the head of the unit. (This might be challenging because of cultural reasons)

No opinion. I had very limited contact with AFW2.

Nothing to add to above.

- Enhance pre-mission research or follow-up on pre-mission information and statistical requests to ensure that a more targeted approach is used.

- Allow in-country AFW2 staff to spend more time on mission planning by lessening their overall workload visiting numerous countries.

- Allow AFW2 management to work with the other organizations involved in providing support to ensure that administrations are not pulled in too many varying disparate directions at once.

No longer in a position to have an opinion on this.

For sustainability, AFRITAC WEST 2 should be relocated to Nigeria which has the financial muscle.

Always look for ways to strengthen engagement/relationship with clients.

Try to stay closely in touch after a mission to support and encourage ownership and reform efforts.

Build practical bridges with other DPs to help Governments ensure that DP support is focused, targeted appropriate and complementary.

Help governments to deal with competing demands from DPs that lead to reform fatigue.

As already outlined I have had only limited involvement with AFW2 but what I have seen is a determination to provide what the administration needs to modernize its services and a willingness to work with the client to achieve these ends.

More regional training and experts.

1. Continuing to provide good information of the successful implementation of important reforms in the region and internationally.

2. Encouraging regional countries to follow the best practices.

1. Assist administrations develop effective strategic plans.

2. Get head of administrations to own the strategic plans, and then follow up on implementation.

3. Advise administrations to have performance management systems.

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?

<p>1. Greater coordination with other African centers, particularly for sharing/utilization of common-interest materials and resources. Too often STXs are being asked to help countries develop material that has already been established in other African countries.</p> <p>2. Closer coordination with ATAF.</p>
<p>Work more closely with other providers of technical assistance particularly KFW which is active in Africa.</p>
<p>No comments.</p>
<p>AFW2 is a customer-oriented organisation. Going forward even more weight should be put on working in the field, relocating resources from administration/reporting to actually engaging with the authorities.</p> <p>Regular interaction with the authorities and people there -- regular, quarterly visits are instrumental for maintaining momentum and making innovation stick.</p>
<p>Management should commit to supporting the TA in all areas and following up on TA on the requirements requested for before and after the TA. This bridges the gap and allows monitoring and evaluation of the support.</p>
<p>-</p>
<p>HQ IMF should listen to AFW2 support on the ground and take direction from them.</p> <p>IMF must ensure other donor programmes and their assistance are aligned and complimentary.</p> <p>IMF must also understand that one size does not fit all. Standard templates and formats are not appropriate. Just because it works in one country does not mean it works in another. Just because it works in a developed context does not mean it works in a developing context. and just because it is a problem or an issue in the developed context does not mean it is something that needs to be address in a developing context.</p>
<p>There should be continuous collaboration between beneficiary countries and the AFW2 on various needs assessments.</p> <p>AFW2 should work on attachment among staff of beneficiary countries so as to share regional as well as international experiences.</p>
<p>Developing/deepening the relationships with all relevant authorities in the region.</p>
<p>Work closely with other regional or sub-regional organizations providing similar support and use extensively the available local expertise.</p>
<p>Engagement of country authorities in the SCM including the outlining of their priorities across ALL sectors and within the RBM framework. Force them to make a presentation and/or produce a report.</p>
<p>See responses to earlier answers.</p>
<p>Move office to Nigeria due to potential revenue impact.</p>
<p>Develop a package of support for the very poorest countries of AFW2 region. Develop appropriate payscale for local and regional experts.</p>
<p>Effective coordination of the different donors.</p>
<p>The provision of high quality TA through the engagement of short term experts with the right experience. Continuity in the use of experts to ensure that each mission can have a maximum impact and that strong relationships are built with senior revenue administration personnel.</p> <p>A focus on practical hands-on support and away from theoretical engagements that provide nice documents but insufficient learning.</p>
<p>More coordination/communication with IMF HQ.</p>
<p>A clear five year program with precise deliverables will avoid that attention is driven to the most "fancy" and "academic" supervisory issues and will help to come to efficient implementation of recommendations.</p>
<p>Tailor TA support to the needs of the TAs; Use more in country training; Follow up on TA recommendations; Ensure that adequate resources are available to fund TA requests.</p>

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?

Ensure Regional TA Activities are joined up. Often different providers are duplicating TA efforts in the same country and hence duplicating effort and expense. A basic check before embarking on any TA activity is to audit who else is in-country, what are they engaged to do and is there a need to collaborate to a) prevent duplication and b) enhance effectiveness.

More realistic expectations regarding pace of reform implementation amongst member countries.

Quality of regional advisors and selection of experienced experts.

Not enough information to provide a view.

Get more country ownership of the Center's capacity building work in the sub-region.

Do more to tailor capacity building recommendations to individual-country circumstances.

Do more to facilitate peer-learning and peer support for AFW2 member countries on best practices, including more peer learning from countries in other regions and helping the member countries to fine tune those best practices to what is best fit for the individual countries/economies.

Regular follow-up to assist in the implementation and ensure sustainability of results;

Improve local admin support (to free up more time for the advisors);

Cut some administrative burdens like formal quarterly reports.

Evaluation.

No opinion.

More coordination of capacity building activities and use more regional experts in capacity building.

Increase the capacity of experts.

1. Increase visitation of AFW2 MISSIONS;

2. Hands on approach;

3. Needs more time on the ground.

> Resources availability;

> Sustainability in program design and implementation.

Increase engagement of local staff;

Study tours for beneficiaries.

The consultants only have limited impact if the government is not driving change. The areas of Afritac missions are particularly sluggish, so it is good their voice is added to other donors pushing for improvement. But as long as it is two steps forward and 1.5 back, the effectiveness is limited.

More training.

GUARANTEE CONSULTANT AT A WHOLE TIME.

USE MORE REGIONAL CONSULTANT.

Start with a comprehensive assessment of the organization, the workflow, and the extant positions. This will allow a better focus on needs for organizational development, changes to structure and jobs, then assessment of individual competencies to train to immediate needs. Currently throwing money at the top floor without any sense of the foundation and whether you can actually build on it.

Greater ownership of AFW2 reform plan by authorities possible through better dialogue and formal process, not just SC meetings.

Time bound TA report review and issuance targets.

Long term reform program with countries like RBM with formalized process.

Better coordination with other development partners to synergize and efficient resource utilization.

TA SENDING MORE TIME WITH LOCALS.

Close consultation with the TA recipient is key, although I have no criticism of the extent to which this is done already.

There should be more continuity from mission to mission with a given country. I go to a country and have an impact, but it is unknown when if ever there will be a follow up mission.

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?

I think the experts should work with each other more, perhaps by reading and commenting on the others' tech. reports.
No further comment.
Reduce the time it takes to prepare draft project agreement/protocol as well the provision of initial funds for the project. Utilization of local expertise.
Continuous support to the countries based on their needs. Adequate funding.
Focus on a limited number of specialities; establish ongoing commitment at the top of beneficiary countries; monitor the uptake very closely; be prepared to abandon areas which aren't showing progress.
See comments provided earlier.
Change the mission format!!! End the peripatetic missions when the consultant goes home after two weeks and might be coming back to finish the mission at an unspecified date (some consultants never come back). It is a waste of time and money. If a mission requires four or six weeks let's do it in one go. Three peripatetic missions means three reports to be approved by Washington when one report would be much better.
They need more financing for their programs and implement more activities for the member states.
To strengthen AfW2 support beyond just providing TA. Embedding advisers could help and also some other capacity building.
Sharing of country experiences. Use of Local and Regional expertise. Duration of training workshops and onsite TA presence.
1. Continued use of competent advisors. 2. Ensuring Beneficiary ownership of TA. 3. Regular monitoring and evaluation of TA provided.
Increase transparency in their operation.
More timely and practical follow up missions.
Frequent training of staff and financial support to institutions to carry out their pending programmes.
Diversification of modes of TA delivery.
Stronger country ownership, agency collaboration, appropriate resources to implement realistic work program, explicit support from senior official to TA.
N/A
Allocation of more resources including time/duration of programs.
Do not know the programme well enough to answer.
Probably a concluding meeting that involves all relevant stakeholders for final presentation of findings.
The key point for me is to ensure that programmes are progressively delivered to ensure that techniques become embedded and effectively implemented.
M & E for services or funds provided to beneficiaries coupled with local content for all subject areas.
Leverage better coordination with other TA providers.
Issues of political economy affect update of TA advice. AFW2 should continue to engage with other DPs and regional efforts to improve acceptability and sustainability of key reforms by countries
Better communication, i.e. a stronger story about the center at a strategic level.
Better governance.
Continued engagement with country authorities on areas needing strengthening.
Constant deployment of TA's to support technical areas of tax administration.
Improve the speed of approval of TA after needs identification.

25. What are key points for improvement in order to increase the effectiveness and impact of future AFW2 support?

Impact can be improved if reforms targeted by AFW2 are linked with the targets and/or conditionality of the IMF country program.

Increase of the capacity building component of technical assistance.

The current strategy is working well particularly allowing countries to develop priorities based on strategic plans.

To make countries understand their own data better.

Have more experts working on the ground over longer periods, or perhaps covering fewer countries.

To provide more time for the preparation of the team in the missions.

For specific areas where technical expertise is required in the RA, customs to be specific, a lot more efficiency can be attained by having subject matter experts resident in the beneficiary RA for the medium or long term to provide hands-on capacity building and mentoring for the future experts of the RA.

AFW2 may have to review its policy to diversify in both technical assistance and investment in hard infrastructure for greater sustainability.

Longer term expert missions to be considered.

Engagement with Management and training Department to identify critical needs for Technical Assistance.

It takes time to build awareness for AFW2 and relations with authorities--effectiveness will improve as the Center matures and scales up work program to steady-state level.

Stronger country ownership of work programs, CD advice, and reform commitment. Active coordination of member country SC representatives with all relevant home institutions (Ministry of Finance, central bank, revenue administration, statistics office etc.).

Early preparation of phase II program, with close involvement of all stakeholders, as well as funding certainty at the start of the next phase.

Move to a more flexible modus operandi, e.g. from discrete five-year program phases to rolling medium-term work programs, which could result in efficiency gains as well as...

From the budget point of view. It would help to receive communication in a shorter amount of time.

Annex 8: Training and workshops survey results

1. Please select the country where you worked at the time you followed the training(s)/workshop(s) provided by AFW2: (multiple choices possible)		
	Response Percent	Response count
Cabo Verde	10.22%	19
The Gambia	12.90%	24
Ghana	22.04%	41
Liberia	18.28%	34
Nigeria	18.28%	34
Sierra Leone	19.89%	37
Other	2.69%	5
<ul style="list-style-type: none"> • São Tomé e Príncipe • São Tomé e Príncipe • Uganda • Guiné-Bissau • Mozambique 		
Total no. of respondents: 186		194

2. How many AFW2 trainings /workshops did you attend?		
	Response Percent	Response count
1	62.13%	105
2	22.49%	38
3	8.28%	14
4	5.33%	9
5	1.18%	2
6	0.59%	1
7	0.00%	0
8	0.00%	0
9	0.00%	0
10	0.00%	0
Total respondents: 169		169

3. Please indicate the subject(s) of the AFW2 training course(s) and/or workshop(s) you attended: (multiple choices possible)		
	Response Percent	Response count
Revenue Administration (RA)	23.67%	40
Public Financial Management (PFM)	11.83%	20
Monetary Operations and Payment Systems (MONOPS)	7.69%	13
Financial Supervision and Regulation	12.43%	21
Statistics	15.38%	26
Other	35.50%	60
<ul style="list-style-type: none"> • Audit training of trainers and Compliance development for specialized sectors. 		

**3. Please indicate the subject(s) of the AFW2 training course(s) and/or workshop(s) you attended:
(multiple choices possible)**

- Strengthening Coordination of the Planning and Budgeting functions
- TSA-Design & Implementation
- VAT
- Transfer Price
- (1) Monetary Policy (2) Improving Monetary Policy Frameworks in Low Income Countries
- Strengthening Institutions for Investment Workshop
- Treasury Single Account
- Improving compliance , Intelligence gathering and telecommunications
- Audit aposteriore
- Workshop on Fiscal Reporting and Budget Transparency / Regional Workshop on Strengthening Coordination of the Planning and Budgeting Functions
- Consolidated Supervision & Basel Core Principles
- Bank Resolution and Deposit Insurance
- Strengthening Coordination of the Planning and Budgeting Functions
- TADAT Leadership Seminar
- Telecom & Compliance Initiatives
- TAX AUDIT AND COMPLIANCE (IDEA)
- National accounts
- Strengthening Coordination of the Planning and Budgeting Functions
- National Account
- consolidated supervision and local workshop on Basel II
- Customs Risk
- financial inclusion
- Security
- FX Market Simulation Workshop
- Strengthening Planning and Budgeting
- Post Clearance Audit Regional Workshop
- TSA
- Strengthening coordination of the planning and budget functions
- Audit Training of trainers
- ACI Dealing Simulation, and Report Writing
- Data Matching and Analysis
- Single Treasury Account and Cash Management
- Strengthening Coordination of the Planning and Budgeting Functions
- Consolidated Supervision
- Post Clearance Audit
- Strengthening Coordination of the Planning and Budgeting Functions
- Data Matching and Analysis
- DATA MATCHING
- Risk management
- Financial Markets Infrastructure
- Post clearance audit
- Principles for Financial Market Infrastructure
- REPORT WRITING AND DEALING SIMULATION
- Strengthening Planning and Budgeting
- RISK MANAGEMENT WORKSHOP
- ACI Dealing Simulation . Foreign Reserves management Presentation
- Data Matching, TADAT

**3. Please indicate the subject(s) of the AFW2 training course(s) and/or workshop(s) you attended:
(multiple choices possible)**

<ul style="list-style-type: none"> • FX MKT SIMULATION WORKSHOP FOR CENTRAL BANKS • Treasury Single Account System • TREASURY SINGLE ACCOUNT • Regional Workshop on Strengthening Coordination of the Planning and Budgeting Functions • Foundations of Economic Statistics • payment system professional attachment program • Strengthening Coordination of the Planning and Budgeting Functions • Compliance with CPSS-IOSCO Principles for Financial Market Infrastructures • Fiscal Reporting and Budget Transparency • Post Clearance Audit • Monetary Operations and Payment Systems (MONOPS), Data marching • FOUNDATION OF ECONOMIC STATISTICS 	
<p>Total respondents: 169</p>	<p>180</p>

4. Please rate the relevance of the training(s)/workshop(s) you attended.

To what extent do you agree with the following statements:

	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response count
The topics covered were relevant to your job.	113	52	0	0	1	166
The content was well-adapted to the situation in your country.	58	102	3	1	2	166
The content was too specific.	27	86	38	2	13	166
The content was too general.	7	44	91	14	10	166

Comments:

- I look forward to more training opportunities aimed at breaching knowledge gap.
- The Topic PFM were well enriched and dealt with successfully but can it can be better. It was relevant to my job and enlightened.
- The training has been too helpful as it relates to capacity building.
- DETAILS AND LECTURES WERE EXPERIENCED BASED.
- The overall content represented the course that was discussed.
- The workshops were well organized with well-informed facilitators performing various presentations. Additionally, the workshops were participatory. Participants were allowed to discuss/present experiences in various countries.
- The training has made me a better trainer, and also improve my working efficiency and effectiveness. Thanks to AFRITAC WEST 2 for availing us with this opportunity.
- Treasury Single Account (TSA) is not yet implemented in my Country however I agree that it is highly relevant and necessary.
- The training/workshop was relevant to my job. I am still looking forward to more of such trainings in order to build my capacity on the job. We really appreciate AFW2 for the TA so far extended to Kaduna State on the implementation of the TSA.
- I actually enjoyed the programme since it opened my eyes to a lot of areas in PFM that I was ignorant about. Especially the preparation of the Fiscal Table.
- THE WORKSHOP WAS QUITE EDUCATIVE AND RELEVANT TO CONTEMPORARY NIGERIAN SITUATION. IN ADDITION, IT CAME WHEN NIGERIA CUSTOMS WAS TRYING TO SET UP A RISK MANAGEMENT UNIT.
- I attended the training at the time that I really needed it especially where I am assigned at the Cash Management Unit of the Ministry of Finance and Development Planning where I have to deal with issues that the training help me to addressed.
- THE CONTENTS OF THE TSA WORKSHOP DREW A LOT FROM THE EXPERIENCES FROM OTHER COUNTRIES LIKE ESTONIA BUT IT WAS SPECIFIC TO THE AFW2 COUNTRIES.
- I am grateful to AFW2 for her tireless efforts in providing technical assistance to National Accounts Section and LISGIS as a whole in Liberia.
- The content was specific to the work am doing, index calculation.
- The topics given were very rewarding for my work and for my day-to-day life, given that I work directly with expenses, I did not have the specifications for that matter...
- The knowledge I acquired from the workshop I attended in Gambia actually added to my competence of the work I do in the office where I work (NBS). Such Training should be organised from time to time as follow up. The work of national accounts is very tasking and

needed such constant workshops/trainings for improvement. All the topics covered are exactly the things we do in the office and the areas we are having work in progress.

- Excellent workshops, very educational and very important to the work. The explanations of very enlightening speakers.
- The workshop provided me with opportunity to identify factors affecting alignment between strategic plans and annual budget, share relevant international and regional examples of approaches to improving coordination, and identifying necessary actions to be taken in my country to achieved such strengthened coordination...
- The course content was relevant and focused on the main subject, which was on the Treasury Single Account. We also learned about other countries experiences from colleagues in the West Africa sub region.
- The course was on post clearance audit.
- The content was tailored to the needs of my country and I learnt new things about valuation and risk management.
- THE CONTENT WAS NOT TOO GENERAL BUT OK.
- Some of the things learnt at the workshop are yet to be praticalise in my country as there are lot of things to be done before we migrate to those issues.
- The group sections were beneficial.
- The contents presented a wider range of opinion since the participants in attendance were implementing similar payments system projects. It opened the corridor for us to learn the key issues experienced by our colleagues and work towards a unified solution across the three (3) countries. The moderation and site visits provided by Bank of Ghana was very valuable.
- The content was not too specific nor too general. We discussed we shared experience and discussed best practice.
- Content was not too specific nor general.
- Content was well covered.
- All the training programs I attended were very specific to various aspect of Revenue Administration in Sierra Leone. Although some aspects of the courses were not applicable to our systems.
- My country was not the only country participating in the training; therefore the training was designed in a way that respond to all countries. It was not too specific or general.
- The courses were very productive towards the building of my financial supervision strength.
- The contents were a blend of both theory and practice and very appropriate
- Well I worked at the finance department of the Gambia Revenue authority. when the idea of this training was introduce in the Gambia, i was nominated as a participant and outcome was very very satisfactory. The data analysis through IDEA & excel component was indeed rewarding to me and my department. The audit training aspects is what am not implementing because of mandate. Overall, I enjoyed the training and believe it will create a platform for our tax auditors to have a better approach when auditing tax payers.
- Though content were relevant to my job it was based on general concept and principles since the trainers consider that as the harmonization to ensure comparability.
- The topic and the content were very apt and helpful. It is no doubt that the training had improved my skills and capability of detecting under declaration by taxpayers.
- The topics were very relevant and were tailored towards improvement in revenue administration in Ghana and Africa in general.
- The content give me an insight into VAT administration to be implemented in my country.
- The training was satisfactory in content and organization.
- I will recommend additional training to be specialised in a specific sector.
- The topics were relevant and the resource persons were excellent. They all have working knowledge of supervision and we really appreciate the programmes.

- With respect to the spread sheets, they were purely designed for countries in which VAT is been implemented. However, for Liberia, we had to redesign the spread sheets for GST with the help of the AFW2 Expert since Liberia does not implement VAT.
- The topics covered was relevant to my future duties when my department start FX Trading. It was a mind opener for me in the context of FX Trading and it's important to the global financial system.
- None.
- The content for the various courses are completely relevant as to the direction the bank wants to move in Banking supervision so had to disagree that it was too general.
- I THINK THE COURSE WAS GOOD AND CAN BE IMPROVED BY INCLUDING COUNTRY EXPERIENCES.
- The content really suits my work.
- The workshop on PFM is very applicable in my Country, The Gambia but is still not fully implemented.
- I HAVE NOT ATTENDED ANY WORKSHOP.
- The content was okay and very relevant.
- The topics were clearly dealt with and created a great impact on the compilation of the consumer price index in my country.
- The simulation workshop provided me the opportunity to use best practice approach as a front office dealer to use hands on exercise in FX trading. The facilitators provided us the real live experience on FX trading.
- Overall, the workshop was rewarding and valuable information were delivered.
- I think the content was tailored properly.
- The content was relevant, useful and well structured.
- TSA model for different countries was discussed and how others can easily adopt a model most suitable. It was highly enlightening as we saw ways to improve on our existing operations and achieve better efficiency and effectiveness in handling cash.
- To ask country to send in what accept they need training or workshop on.

5. How would you rate the quality of the training(s)/workshop(s)?					
Excellent	Good	Modest	Poor	No opinion	Response count
89	72	2	0	1	164

Comments:

- Presentations were splendid.
- The training was a good one but can be improved upon.
- The facilitators have been selfless in presenting the notes. What interest me the most is the demonstration of empirical data to explain the theoretical aspect of revenue administration.
- The facilitators were up to the task and really knew what they were about.
- EXCELLENT FACILITATORS.
- The course was well presented.
- The quality of the training has met my expectations.
- The building of capacities of staff is vital in every organization, this, the IMF/AFRITAC seeks to achieve. during these workshops, participants in addition to the presentations, share experiences with peers and learn from each other.
- The training was practical and was anchored by experience professionals across the globe.
- The quality of the training is good but there is room for improvement especially in the area of logistics.
- Very educating and well organized as per the quality of materials and the resource persons.
- I would have wished the training runs for more days, since it was my area of specialty.
- The course contents were right and comprehensive.
- THE RESOURCE PERSONS AND THE ORGANIZERS WERE VERY PASSIONATE. LOGISTICS ARRANGEMENT WERE ALSO EXCELLENT.
- The materials for the training were well presented by the facilitators and logistical support were well organized.
- THE WORKSOP WAS HIGHLY RELEVANT AND QUALITY OF PRESENTATION WAS EXCELLENT BUT THE TIME AND ENERGY SPENT ON TRAVELLING TO AND FROM CLASSES WAS EXHAUSTING.
- My heartfelt thanks and appreciations to AFW2 for organizing the past three (3) separate training workshops in Banjul 2014, Accra 2015 and Banjul 2016. I suggest that AFW2 finds another opportunity for similar training workshop due to the importance of National Accounts the World over.
- I have benefited a lot from the training in terms of index calculations. and that contributed to improving my index calculation skills.
- Because we had the necessary materials and the guides were very direct and specific in the matter and the excess of practical work served to know the realities of all the countries that had been .
- The quality of the training was excellent, but the one week duration was not enough.
- In the beginning it was difficult to following (data matching) but the full picture was very relevant.
- The content of the course was rich.
- The coordinator and facilitator handled the workshop to the best and the presenters well understood the area they delivered.
- The venue was far out of town and the hotel accommodation was not good. Not the fault of the organizers. But the workshop itself despite these issues was excellent.
- THE TRAINING IS REALLY USEFUL.
- The training was rich as it has help me with my present work that am doing.
- The group sections were beneficial.
- Our experienced moderators were well positioned and versed to deal with the issues we raised and also provided visual evidence of the solutions. The guidance that the Bank of Ghana

continue to provide thru Afritac West 2 program for us whom are new to payments system operations is worthy.

- The experts have always shown an indepth understanding of the subjects/Topics they deliver.
- They were on top of the issues.
- The course was quite exceptional.
- The training indeed very good if implemented.
- Training and project materials were very helpful, precise and direct to the topic.
- Great instructors.
- The fact that participants from different regions share ideas with regards to successes, problems, tactics, laws in place for a better compliance issue in conjunction with the quality of training materials produce by facilitators, it's worth commendation.
- Because it promote learning platform for capacity building.
- Impressive presentations especially the one relating to TADAT was very good.
- The training was rewarding, especially for us as a promising VAT nation.
- I will like the quality to be maintained.
- The training was well organised and the representative from AFW2 was on top of her work.
- The training was a very good eye opener. It actually help me in improving our compliance program as a whole and adjust our audit plan. It is a very good targeting method based on risk assessment.
- Facilitators were people with vast experience in the their various area and understood exactly what the trainees needed. They brought practical day-to-day experience in the world of FX Trading and the risks associated with FX transaction.
- The training was necessary for me to get a better understanding and managing Public Investment in our County.
- The quality is rated excellent because of the delivery made by the facilitators.
- The facilitators were quite good and are professionals in their respective fields.
- The facilitators were perfect and their deliberations were good.
- I will rate it good for the simple fact that the training was divided into two halves and I only attended one half.
- Cross country experiences were shared and facilitators exposed us to real live trading mechanics and policies.
- Workshop was of good quality as facilitators were knowledgeable and their presentations were very good.
- It was one of the best training session that I have ever attended.
- The interactive sessions and case studies were very helpful.
- N/A.

6. Did you apply the tools/techniques taught in the course(s)?						
Yes	To a large extent	To some extent	Not at all	Not yet, but I plan to do so in the future	No opinion	Response count
45	48	55	2	11	1	162

7. Did you share your acquired knowledge with others in your organization?						
Yes	To a large extent	To some extent	Not at all	Not yet, but I plan to do so in the future	No opinion	Response count
88	27	39	2	5	1	162

8. Did the skills you learned contribute to changes/reforms made in your organization?						
Yes	To a large extent	To some extent	Not at all	Not yet, but I plan to do so in the future	No opinion	Response count
44	33	55	8	9	13	162

Comments:

- Government is structure such that at the middle level, you cannot initiate changes in policies/reform it is the top management level that can do it. Hence my report base on the knowledge acquire during the workshop recommendation were made on the way forward on some issues government are having challenges with.
- I have impacted most of my colleagues with the techniques acquired to enhance Revenue generation and encourage compliance.
- It has informed the rebasing of Ghana's Consumer Price Index.
- NO COMMENT.
- The skills learned were well applied and interest have grown.
- I was fortunate to attend the Treasury Single Account Training in Nigeria, this we are implementing but not fully, it my expectation that the TSA implementation will be completed soon. In terms of the Payment Systems, we have made tremendous progress in our strive to modernize/automate the systems.
- The management of my organisation are actively making efforts to acquire some of the required software for tax audit of large data of telecommunications companies.
- I shared the skills and experience with colleagues, Some Sub nationals visited Kaduna State to under study us and we shared our experience with them.
- THE RMU IN NCS IS YET TO TAKE OFF FULLY. WE WILL THEREFORE NEED FURTHER ASSISTANCE.
- As the result of the training and the feedback we gave to the Management, a specialized unit call Treasury Single Account (TSA) has been establish at the Ministry of Finance and Development Planning to deal with specific issues of TSA.
- THE TSA IS YET TO BE FULLY IMPLEMENTED IN SIERRA LEONE. THE SKILLS LEARNT BY THE TEAM HAVE CONTRIBUTED TO THE IMPLEMENTATION.
- I am grateful to AFW2 for her tireless efforts in providing technical assistance to National Accounts Section and LISGIS as a whole in Liberia.
- The techniques have been used among others to finalized the re-basing of the CPI.
- Did the skills you learned contribute to changes/reforms made in your organization? SARS was invited to showcase their PCA work to the AFRITAC Countries.
- Based on the question I must say that after arriving I could not put into practice what I learned, but I had a meeting with my director, where in a very brief way I was able to talk about

experiences with other countries, he really acknowledged that Sao tome is in a Primary phase but everything will do for 2018 we are in the mature stage.

- The training had really boost my knowledge and skills on the job.
- I am going to apply it on the rebasing of the Producer Price Index.
- We have legislated laws.
- The idea of risk and post clearance audit in my country is new and colleagues still believe in physical examination and we will get there soon.
- I was new in the office when i attend AFW2 Training but the skills and knowledge gain after the training has help me so much in doing my work and am proud to say that have been able to help colleagues. Now have been able to understand so many of the issues.
- Due to the engagements, we were successful in prepping some processes that were not effective. We have also advanced to executive management recommendations emanating from the training for action.
- I have started training sessions in Advance Excel for Auditors in the Large Taxpayer Office. It is at its beginning stages.
- We are going to acquire the Reuters shortly.
- This because some reforms were already on going which captured a number of the issues dealt with by the training program.
- A workshop was conducted to sensitize colleague officers and Customs brokers.
- There is no management commitment to have any meaningful reform or getting the right technology to apply the skills we learn. I see it as a waste of resources.
- As a finance personnel, most of my work involve data analysis. I used the excel skill to compile the whole revenue report in split of minutes for reporting purposes and also uses the IDEA trick/conditional formatting trick in tracing duplication pertaining to receipts or other revenue data. Overall it was indeed helpful to me and my units.
- In a process of adopting fully all the lessons learnt.
- I was part of the trainer of trainers and I have to teach my colleagues on IFRS. We also changed our reporting format as a result of training we got from Mike.
- My institution is not yet into FX Trading, plans on the way to begin soon.
- Yet to implement Basel II. However, capacity building organised and conducted by AFW2 is the starting point of the whole process for the Bank.
- The workshop was specific to the my job and I have been able to apply and share with my fellow colleagues.
- Upon my return, a presentation was made to inform top management on how the Public Investment Unit in the Minister of Finance and Development Planning copied some of the Rwanda, but yet to materialize. There are lot of engagement be made to effect some of the recommendations.
- Sure as the bank is now moving towards risk based supervision the course was completely relevant for the transition.
- Whenever any of us colleagues come from any training you share the knowledge gained with your other colleagues by making a presentation.
- Put a strong report to Management upon my return and some recommendation like mobile money is taken on board.
- The Tax authority in my country is quite a complex one. As such it would require more effort from IMF to really bring about the required reforms and changes expected.
- Have greatly helped in ICAAP/SREP reviews, however, yet to apply the skills acquired in the Gambia on BCP self assessment. Hopefully, when Management approves for the exercise, it will be handy.
- We are yet to have a Deposit Insurance in Sierra Leone.
- Skills acquired and learned have been helpful in the reforms in our Customs Administration.
- The requisite skills acquired at the training are very useful to my daily activities.

- The occasion has not arised yet.
- N/A.

9. Please indicate to what extent you agree with the following statements.

9a. The sustainability of the benefits of the AFW2 training(s)/workshop(s) you attended was affected by factors in your organization, such as:

	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response count
High turnover of staff in your organization.	11	37	68	26	13	155
Lack of capacity (such as human resources, IT systems) in your organization.	15	61	48	19	12	155
Little appetite in your organization to implement new ideas.	9	33	68	31	14	155

9b. The sustainability of the benefits of the AFW2 training(s)/workshop(s) you attended was affected by factors in AFW2, because:

	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response counts
AFW2 did not provide follow-up TA and/or training.	14	35	68	29	9	155
AFW2 training/workshops do not necessarily respond to the existing capacity needs.	4	12	96	38	5	155
The subject of the training/workshop is not relevant to the ongoing reforms.	1	3	79	69	3	155
The quality of the training was not good.	2	1	62	89	1	155

9c. Other factors affecting sustainability:

- Bureaucratic nature of the way government operate.
- The lack of electronic records of the Taxpayers. Our Revenue Authority needs to make it imperative that every large tax payers should report both their soft and hard copies.
- Turnover has not affected my organisation since I have had the opportunity to attend three successive trainings. Most often, it is the participants who decide what the next subjects should be.
- NO COMMENT.
- There is no factor I have found.
- Management are working out modalities to acquire CAAT tools for low level data tax audit.
- No comment.
- My country is undergoing PFM reforms and the training programme came in handy. A question was put concerning the Programmed Base budgeting that we were doing. Participants were very happy about the responses of the Facilitators. And I think I learnt a lot from those responses. I now better understand what Programmed Based Budget is all about.
- BECAUSE THE RMU HAS NOT TAKEN OFF (NOT AFW2 FAULT) SO ITS DIFFICULT TO COMMENT FURTHER.

- The coming of a new Minister at the Ministry of Finance who decided to back track of some the reforms that his predecessor was doing.
- I am grateful to AFW2 for her tireless efforts in providing technical assistance to National Accounts Section and LISGIS as a whole in Liberia.
- Devo dizer que tudo quanto foi preparado por AFW2 foi excelente, não vi nada de errado.
- I need more of the training to keep tap with modern and international approach in strengthening Coordination of the Planning and Budgeting Functions.
- AFW2 should make their visit in my country more frequent.
- I do not understand the first part of this page.
- All have been said.
- The organization doesn't have the capacity to receive the needed data (I.e. CDR).
- Oftentimes suggestions made are not taken on board.
- We just completed the training and therefore it would take some time for changes to manifest. However, my understanding of monetary policy has been enhanced by the training programs.
- I believe if our revenue authorities support AFW2 efforts, it will be a win win situation for both.
- The training received from the AFW2 became immediate tool in my institution. Beside my institution IMPLEMENTS ALL training received. Hence the two institution works in coordination to improve quality data production.
- 1. commitment of top management to the reform; 2. selection of the right personnel for the training program; 3. lack of continuous monitoring of the benefits.
- AFW2 follow-up is very good. As for Liberia the follow-up has been good. As a matter of fact, I am currently a part of the Nigeria DM project which in my view is very good.
- The workshop and topics presented was good. AFW2 should create a second phase of the workshop to deepening the understanding of the trainees as the 5 working days is too short.
- The training was necessary and knowledgeable.
- I have to disagree because the courses were completely relevant.
- The quality of the training was perfect.
- Implementation should be followed up by organizer to understand the issues facing the beneficiary organization.
- IMF should continuously liaise with the management of the Revenue Authority on the need to acquire especially the IT infrastructure (e.g. IDEA), to enhance management buy in.
- Need to provide the report and recommendations for Technical Assistance to the Supervisory authorities early.
- The importance of the training cannot be overemphasized. However, I believed the workshop could have a second and third level or the duration of the single workshop be extended to give first time front office dealers thorough hands on experiences.
- Workshop was good but follow up training is needed.
- I only attended one (1) training.
- Inadequate implementation of the skills acquired.
- Need for follow-ups.
- Modern equipment for data collection is not available....ie Tablets and android phones.

10. Did you attend other training(s) and/or workshop(s) provided by another organization than AFW2 in the same field?

No, I only attended AFW2 workshops	Yes, I attended trainings and/or workshops of other providers	Response count
89	65	154

If yes, please indicate which other organization(s) provided the training(s)/workshop(s):

- Ecowas Commission.
- Transfer Pricing Workshop etc. at Zambia and Madagascar.
- ECOWAS/GIZ.
- I attended an in house training on risk management organized by the Nigeria Customs Service.
- WAIFEM.
- The training was organised by the University of The Gambia.
- The World Bank Masters program called the Financial Management Training Program (FMTP), The East African School of Taxation sponsored by the African Development Bank and that of the International Bureau of Fiscal Documentations (IBFD) in the Netherlands.
- ECOWAS.
- African Tax Administration Forum (ATAF).
- I attended a training in the same field in Duke University in July, 2007. The was on Fiscal Decentralization and local Government Financial management. A bit different but also a subject in PFM.
- European Central Bank (ECB), Frankfurt Am Main, Germany.
- WEBB FONTAINE, COTECNA AND WEST BLUE.
- It was implemented by the giz with support from the European union and CODEAO Ecowas.
- UNDP-UNEP POVERTY-ENVIRONMENT INITIATIVE AFRICA, INTERNATIONAL LABOR ORGAZATION.
- ECOWAS.
- West African Institute for Financial and Economic Management (WAIFEM), Center for Management Development (CMD).
- Collaborative Africa Budget Reform Initiative (CABRI) Workshop.
- RAMP, WAIFEM,
- Bureau of labour Statistics, US Census Bureau, WAFIEM, UNSD.
- CENTRAL BANK OF NIGERIA (CBN) on SNA, ISIC and CPC.
- West African Institute for Financial and Economic Management.
- African Development Bank (AFDB) and Common Market for Eastern and Southern African Countries (COMESA).
- GIZ ON AUDITING OF TELECOMMUNICATION COMPANIES.
- GIZ organised one capacity building for tax auditors for telecommunications in Abuja.
- GIZ/ECOWAS capacity building on Telecoms.
- Ecowas capacity building for tax auditors sponsored by European union and GIZ.
- The World Customs Organisation (WCO).
- I attended few trainings organized by the Open Government Partnership.
- Yes i attended a local training in the Gambia on excel for data analysis which was indeed very satisfactory. It was organized by GFS Business Development a Gambian based.
- IMF.
- IMF, Ministry of Finance(Ghana) ,WAIFEM.
- OECD.
- (TADAT), WAIFEM, ECOWAS, MINISTRY OF FINANCE.
- West African Institute of Financial and Economic Management (WAIFEM), Centre for Management Development; Supreme Management Consultant, In-house training from the Ministry of Budget and National Planning.

- African Development Bank and ACFE.
- OSFI, Federal Reserve etc.
- WAIFEM.
- West African Institute for Financial and Economic management (WAIFEM).
- IMF and the EU/Acyroms.
- WAIFEM; Association of African Central Bank.
- OECD.
- Post clearance audit and targeting by knowledge burg in Canada.
- IMF on National Accounts in Washington.
- N/A.
- African Development Bank, African Training Institute, United Nations Institute for Economic Planning.
- DFID through Crown Agent, DFID through Adam Smith International, Internal training, etc.
- ECOWAS (GIZ)
- Bank for International Settlement, Basel Switzerland and Reserve Bank of America, Washington D.C.
- ATAF Online Course Team, ECOWAS Train-the- Trainers of National Tax Auditors for the Telecommunications Industry.
- Have not attended any Customs Risk training in most recent past.
- 1. WAIFEM, 2. WCO.
- AFEast.
- Consultants were brought in to train us on TSA and Cash Management Tools to prepare us for better for the Implementation and running of the TSA.
- ECOWAS and ICP 2017.

11. What is the main difference between the AFW2 training / workshop you attended and other training courses you attended?

Please indicate to what extent you agree with the following statements:

	Strongly agree	Agree	Disagree	Strongly disagree	No opinion	Response counts
The AFW2 training/workshop was complementary to the other training/workshops you attended.	17	37	10	0	0	64
There was significant overlap between the subjects covered by the AFW2 training/workshop and the other training you attended.	2	24	34	3	1	64
The AFW2 training/workshop was more relevant to your immediate needs.	16	32	14	0	2	64
The AFW2 training/workshop was better tailored to the regional context.	16	38	5	0	5	64
The AFW2 training/workshop allowed for more exchange of experience with other participants.	30	27	5	0	2	64
The quality of the AFW2 training(s)/workshop(s) is generally higher.	17	30	10	0	7	64
AFW2 has more specific expertise on the subject compared to other providers.	12	33	12	1	6	64

Only asked to those who responded 'yes' to question 10.

Other differences:

- AFW2 provides more empirical data explanations that are relevant to our region that the other trainings mentioned supra.
- The AFW2 trainings are more specific and illustrative.
- THE OTHER TRAINING WERE QUITE GOOD AND RELEVANT ALSO.
- The ECOWAS training was limited in scope compared to the AFW2.
- The AFW2 Training was more specific in expertise on the my Job.
- Although sometimes there are overlaps, AFW2 are better in terms of depth and quality of delivery.
- None.
- THE GIZ WAS MORE ON THE FINANCIAL ASPECT OF THE TELCOS WHEREAS AFW2 WAS ON THE TECHNICAL ASPECT, FOR INSTANCE THE USE OF CALL DATA RECORDS (CDR).
- The time frame for workshops are always limited so providers tend to complement each other all in the effort to build better capacity to enable us to be more efficient in what we do.
- In terms of data analysis, its more or less the same but AFW2 provide others needs such as IDEA, intelligence and others which are not provided by GFS.
- We agree or tell AFW2 our training needs and they tailor or provide us what we want.
- Time duration of AFW2 is short as compare to others.
- The exchange of experience with other participants was superb.
- None.

12. Please indicate your participation in any post-training activities which have advanced your knowledge and experience in the field:		
	Response Percent	Response count
You benefited from follow-up support from AFW2 staff after the training.	28,67%	43
You participated in other (follow-up) training courses/workshop offered by AFW2.	24,00%	36
You participated in follow-up training/workshops offered by other providers.	22,00%	33
You did not participate in any post-training activities.	52,00%	78
Total respondents: 150		150

Comments:

- Audit Training of trainers workshop held in Monrovia.
- HAVE MET WITH SOME OF THE TRAINERS AND HAVE HELP TO IMPROVE MY ABILITY.
- The benefit from follow-up was well appreciated.
- Yes. I have participated in post training activities.
- THERE WERE FOLLOW UP VISITS FROM THE STAFF OF AFW2.
- Beside what I learned during the training which is helping me to carry out my duty, I have not been part of any follow-up activities by AFW2.
- I am grateful to AFW2 for her tireless efforts in providing technical assistance to National Accounts Section and LISGIS as a whole in Liberia.
- I started a long term training shortly after the AFW2 training.
- It's good for AFW2 to do more of follow-up after training, and give room for more training for participants.
- We currently have a training on post clearance audit in my country.
- Technical assistance.
- The follow-up training from AFW2 staff has been helpful to me because during those visit i have the opportunity to ask many questions that doubt me and that has help me improved a lot.
- Follow-up training was conducted by AFRITAC West 2. Other training was conducted by the WCO.
- I am supposed to be part of the same training holding in Nigeria from 24th July to 11th August, 2017 but has to be withdrawn to attend other engagement outside the country.
- AFW2 should consider providing second phase or round two for some very important and technical workshop or increase time of the workshop.
- N/A.
- But AFW2 has offered to do a follow up course anytime soon.
- THIS TRAINING IS PUBLIC SECTOR SPECIFIC AND IT IS NOT ONE THE REGULAR TRAINING COURSES RUN BY TRAINING INSTITUTIONS. I THINK AFW2 SHOULD ORGANIZE THIS TRAINING REGULARLY ON BASICS AND ADVANCE.
- I only share the knowledge gained from the training with my colleagues.
- I participated in 2 workshop on the communication sponsored by AW2 in Cape Verde.
- I did not participate in any related post training workshop. Thus it is important that AFW2 conduct follow-up simulation workshops to evaluate and further enhance the hands on exercise of the program.
- Have not taken part in any other Customs Risk training.
- AFW2 gathered and shared training materials/presentations from the non AFW2 staff.
- Hope to participate in other follow-up training.

Annex 9: List of persons met

Name	Position
IMF, Washington DC	
Ahuoiza Baiye	Technical Assistance officer, Institute for Capacity Development Global Partnership Division
Ana Villanueva	Budget Analyst, Institute for Capacity Development Global Partnership Division
Anastassiya Marina	Senior financial Sector Expert, Monetary and Capital Markets Department
Andrew Warner	Economist
Anjum Israr	Senior Economist, Resource Management (RM) Division, Fiscal Affairs Department (FAD)
Claudia Dziobek	Division Chief, Statistics Department
Claudia Mariel	Technical Assistance Officer
Diana Mendoza	Senior financial Sector Expert, Monetary and Capital Markets Department
Dirk Jan Grolleman	Senior financial Sector Expert, Monetary and Capital Markets Department
Enrique Gelbard	Advisor, Africa Department
Ethan Weisman	Division Chief, Resource Management Division Statistics department
Holger Floerkemeier	Deputy Division Chief, Institute for Capacity Development Global Partnership Division
K. Ann-Margret Westin	Deputy Division Chief, Technical Assistance division Monetary and capital markets department
Kojo Onumah	Senior Budget Analyst, ICD Global Partnerships Division Budget Team
Lamin Leigh	AFW2 Center Coordinator
Niall O'Hanlon	Senior Economist, Statistics department
Robert Dippelsman	Deputy Division Chief, Real Sector Division Statistics Department
Sandra Henry	Projects Officer
Shamsuddin Tareq	Deputy Division Chief, Resource Management (RM) Division, Fiscal Affairs Department (FAD)
Tanai Khiaonaron	Senior Financial Sector Expert, Monetary and Capital Markets Department
Wipada Soonthornsima	Deputy Division Chief
Clainey Lattie	Senior Financial Sector Expert, Monetary and Capital Markets Department
Yaroslav Hul	Economist, Institute for Capacity Development
Abuja, Nigeria	
European Union delegation to Nigeria & ECOWAS	
Miguel Oliveira Rosa	Project Manager; Economic Governance and Trade Co-operation section
Nadia Cannata	Deputy project manager
International Monetary fund	
Amine Mati	Senior Resident Representative and Mission Chief for Nigeria
Ministry of Finance, Kaduna State	
Abdulhalim Bello Ladan	Chief Accountant, Treasury
Lucius Tita Bossan	Director Treasury operations
Idris Nyam	Permanent Secretary
Umar Waziti	Accountant General

Name	Position
	Cash Management Unit
	Cash Management Unit
	Cash Management Unit
	Cash Management Unit
	Cash Management Unit
Ministry of Budget and Planning, Kaduna state	
Muhammad Sani Abdullahi	Honourable Commissioner
Accra, Ghana	
UK aid	
Ama Blankson-Anaman	Economic Adviser, Department for International Development (DfID)
Ghana Revenue Authority	
Isaac Crentsil	Commissioner, Customs, Excise and Preventive Services (CEPS) division
Seth Dwira	Deputy Commissioner Prevention, CEPS Division
Kwasi Gyimah Asante	Commissioner, Domestic Tax Revenue Division (DTRD)
Kwabena Dwumfour Ampofo	Assistant Commissioner, DTRD
Kwabena Apau Awua Anto	Head Excise Unit, DTRD
Valerie Ennison	Head Modernization and Projects Office (MPO)
Central Bank of Ghana	
<u>Ivy Acquaye</u>	<u>Acting Head of the Research Department</u>
Bernard Walley	Economist, Research Department
Kafui Girentsi	Economist, Research Department
Providence Mireku	Economist, Research Department
Simon Harvey	Economist, Research Department
Nana Akosah	Economist, Research Department
Natalia Lawson	Economist, Research Department
James Athuguaye	Economist, Research Department
Dr. Joseph O. France	Head Examination Unit, Supervision Department
Joseph Awayiga	Policy office, Supervision Department
Daniel Anum-Kuma	Examination office, Supervision Department
Yao Letsa	Examination office, Supervision Department
Linda Portia Mc Dave	Team Leader Examination office, Supervision Department
Set Anani	OFISD, Supervision Department
Desmond Agbogah	OFISD, Supervision Department
Joseph Amoa-Awual	Head OFSID, Supervision Department
Edmund Nelson	Head Policy office, Supervision Department
Alexander Toah	Team Leader, Examination office, Supervision Department
Rosina Buah	Team Leader, Examination office, Supervision Department
Evelyn Kwatia	Director Financial Markets Department
Oriana Boadu-Amoama	Chief Manager, Treasury Department
Kwasi Owusu	Head Liquidity Management Unit
Anthony Akuamoah-Boateng	Officer Exchange Rate Monitoring Unit
Clarence Blay	Chief Manager, Oversight and Risk Assessment, Payment System Department
Stephen Mensah Bakialoge	Head of Licensing Office, Payment System Department

Name	Position
Johnson P. Asiana	Second Deputy Governor
Ministry of Finance and Economic Planning	
Dr. Edward Larbi-Siaw	Tax Policy advisor, Revenue Policy Division
Dr. Mohammed Sani Abdulai	Head, Revenue and Cash Management, Controller and Accountant General's Department
Kwame Gyesaw	Budget Department
Eva Mends	Director Budget
Embassy of Switzerland in Ghana	
Matthias Feldmann	Head of Cooperation, Counsellor
Ghana Statistical Service	
Francis B. Mensah	Head, National Accounts
World Bank	
Donald Herrings Mphande	Lead financial Management Specialist/Governance Focal Point, Governance
Errol George Graham	Program Leader; AFCW1
International Monetary fund - AFRITAC West 2	
Valeria B. Mensah	Special Project Officer, local economist
Donna Grcman	Regional Advisor Statistics
Faith Mazani	Regional Advisor Revenue Administration
Philip Wood	Regional Advisor Revenue Administration (Customs)
Jaideep Mishra	Regional Advisor Public Financial Management
Ashni K. Singh	Regional Advisor Public Financial Management
Zsolt Ersek	Regional Advisor Monops
Sheryl Bruce	Regional Advisor Banking Supervision
Lamin Leigh	Afritac West 2 Center Coordinator
Tsegereda Mulatu	Regional Advisor Result-Based Management
Janice Norman	Office manager
Selasi Kofi Dusi	Administrative assistant, IT officer
Maria Adam	Administrative assistant
IMF Resident Representative Office	
Natalia Koliadina	IMF Resident Representative Republic of Ghana
Liberia	
IMF Resident Representative Office Liberia	
Dr. Charles Amo-Yartey	IMF Resident Representative Liberia
Liberia Ministry of Finance and Development Planning	
Anthony Myers	Assistant Minister Budget Division
Abel Nowon	PFM specialist and former acting Coordinator, PFM Reform Coordination Unit (PFMRCU)
Lawrence S. Tylor	PFM specialist, PFMRCU
William Kollie Oye	PFM Reform Coordinator, PFMRCU
Sedekie B. Kamara	Assistant Director of the Public Investment Unit (PIU)
Odecious F. Fatonah	Senior analyst for project development, PIU

Name	Position
Joseph Garnio	analyst for project development, PIU
Robert Gaye	analyst for project development, PIU
Prince S. Doelar	analyst for project compliance and appraisal, PIU
Ajuah Neufville	Administrative Assistant, PIU
Liberia Institute for Statistics and Geo-Information Services (LISGIS)	
Johnston Kai	Acting director
Rudy Vinton	Focus person national accounts
Boima Sonii	Focus person price statistics
Central Bank of Liberia	
Mounir Siaplay	Deputy Governor for Economic Policy
Fonsia M. Donzo	Deputy Director, Regulation And Supervision Department
Raji R. Adnan	Assistant Director of Research
Liberia Revenue Authority	
Elfreida Stewart Tamba	Commissioner General
Darling(s)ton Talery	Commissioner Domestic Taxes
William L. Buku	Assistant Commissioner Customs Policy & Technical Operations, acting for Commissioner Customs
Claudel Saint Jean	Assistant Commissioner for enterprise design, quality assurance and results
Abraham F. Siafa	Manager Customs Risk and Compliance
L. Daniel Jaiblai	Manager Customs for Post-Clearance Audit (PCA)
Robert Kamei	Assistant Commissioner, Transformation and Modernization Division (TMD)
European Union Delegation to Liberia	
Hans Lambrecht	Head of Cooperation Section 1, Political and Economic Governance
Pia Buller	International Aid and Cooperation Officer, Head of Delegation (by email)
World Bank office Liberia	
Larisa Leshchenko	country manager
Smile Dem Kwawukume	Senior Public Sector Specialist, Governance Global Practice
African Development Bank, Liberia office	
Patrick Hettinger	Economist
USAID, Liberia office	
Jerre Manarolla	Economic growth director
Karen Nelson	Acting deputy mission director
Jeremy Meadows	PFM expert (by email)
The Gambia	
IMF Resident Representative Office The Gambia	
Bernard Mendy	Economist
European Union Delegation to The Gambia	
Josselin Amalfi	Economist & Programme Manager, Trade & Good Governance
Ministry of Finance, The Gambia	
Lamin Camara	Permanent Secretary
Juldeh Ceesay	Deputy Permanent Secretary
Mr. Fati	Deputy Director Budget
Momodou Lamin Bah	Accountant-General
Mr. Bakri	Aid coordination unit

Name	Position
Central Bank of The Gambia	
Maimuna John-Sowe	Deputy Director, Economic Research Department
Mbye Jammeh	Director Banking Department
Karamo Tawara	Principal Banking Officer, Banking Department
Binta Beyai	Senior Economist, Banking Department
Karafa Jobrateh	Principal Officer, Foreign Department
Maram Sasseh	Bank Examiner, Financial Supervision Department
Halima Singateh	Principal Examiner, Financial Supervision Department
Amadou Koora	Acting head of supervision, Financial Supervision Department
Therese Lucy Jatta	Senior Bank Examiner, Financial Supervision Department
Amadou Barry	Senior Bank Examiner, Financial Supervision Department
Sainabou Njie	Senior Bank Examiner, Financial Supervision Department
Gambia Revenue Authority (GRA)	
Essa Jallow	Deputy CG, and Commisioner Domestic Tax Department (DTD)
Yahya Manneh	Deputy Director Policy and Planning
Fafanding Cham	Deputy Commissioner Large Taxpayer Unit (LTU)
Samba Sallah	Deputy Commisioner, HQ Function
Maari Sarr	Tax manager HQ
Ebo Jallow	Deputy Commissioner Tax Audit
Aliyu Ceessay	Commissioner Customs and Excises
Short term experts working at GRA	
Andrew Argyle	Customs induction training
Jacquelin Penfold	Customs induction training
Gambia Bureau of Statistics	
Nyakassi M.B. Sanyang	Statistician General
Aminata E. Savage Deen	Principal Statistician, Head of National Accounts
World Bank office Gambia	
Yassin Saine Njie	Resident Representative
Gambia Chamber of Commerce and Industry (GCCI)	
Sarata Conateh	Director Business Development
Muhammed Sagne	Business Development Officer
Aji Fatou Gaye	Business Development and Research Officer
European Commission, Belgium, Brussels	
Peter Maher	Senior operations manager from DEVCO05 (stationed in Accra)
Isabel Pimenta	International Aid / Cooperation Officer, Development Coordination and Regional Cooperation West Africa
Vincent Bigot	Gestionnaire des politiques, Appui budgetarire et gestion des finances publiques
Fabrice Ferrandes	Budget Support Operations / Cooperation Officer, Development Coordination and Regional Cooperation West Africa
Other	
Wilson Varghese	Former IMF-MCM staff, now STX (via skype)

Annex 10: References

- Africa Regional Technical Assistance Center West 2 (AFW 2), Annual Report, and Annexes to the Annual Report 2015, 2016, 2017.
- International Monetary Fund. (2015). *IMF Engagement With Countries In Post-Conflict And Fragile Situations—Stocktaking*.
- European Commission. (2008). *Assessment of Public Finance Management in Cape Verde 2007:Based on the PEFA Methodology – Public Expenditure & Financial Accountability*.
- European Commission. (2009). *Republic of Ghana Public Expenditure and Financial Accountability*.
- European Commission. (2015). *Avaliação do Desempenho da Gestão de Finanças Públicas*.
- European Commission. (2015). *Public Expenditure and Financial Accountability (PEFA) Assessment 2014: The Gambia*.
- Fund, I. M. (2016). *third review under the extended credit facility arrangement and request for waiver for nonobservance of performance criteria, and modifications of performance criteria—*.
- Government of Ghana. (2013). *Public Expenditure & Financial Accountability(PEFA)*.
- International Monetary Fund. (2015). *request for an extension of the arrangement under the extended credit facility—staff report and press release; country report 15/303*.
- International Monetary Fund. (2016). *2016 article iv consultation—press release; staff report; and statement by the executive director for liberia;country report 16/238*.
- International Monetary Fund - Statistics Department. (2013). *mid-term evaluation report on the enhanced data dissemination initiative project*.
- International Monetary Fund. (2003). *Ghana: Financial System Stability Assessment Update,including Reports on the Observance of Standards and Codes on the following topics: Banking Supervision, Insurance Regulation, and Securities Regulation*.
- International Monetary Fund. (2004). *Ghana: Report on the Observance of Standards and Codes—Fiscal Transparency Module*.
- International Monetary Fund. (2005). *The Gambia: Report on the Observance of Standards and Codes—Data Module, Response by the Authorities, and Detailed Assessments Using the Data Quality Assessment Framework*.
- International Monetary fund. (2009). *Cape Verde: Report on the Observance of Standards and Codes—FATF Recommendations for Anti-Money Laundering and Combating the Financing of Terrorism*.
- International Monetary Fund. (2011). *Ghana: Financial System Stability Assessment Update; Country Report No 11/131*.
- International Monetary Fund. (2011). *Ghana: Three-Year Arrangement Under the Extended Credit Facility—Request for Modification of Performance Criterion—Staff Report; country report 11/129*.
- International Monetary Fund. (2012). *2012 Article IV consultation;country report 12/340*.
- International Monetary Fund. (2012). *Cape Verde: Second Review Under the Policy Support Instrument and Request for Waivers of Nonobservance of Assessment Criteria—Staff Report; Staff Supplements; Press Release on the Executive Board Discussion; and Statement by the Executive Director for Cap*.
- International Monetary fund. (2012). *Ghana: Sixth and Seventh Reviews Under the Three-Year Arrangement Under the Extended Credit Facility and Requests for Waiver of Nonobservance of Performance Criteria and Extension of the Arrangement—Staff Report; Press Release on the Executive Board Discu*.
- International Monetary Fund. (2012). *Public Expenditure and Financial Accountability (PEFA) Assesment: Liberia*.

International Monetary Fund. (2013). *2013 article iv consultation—staff report; press release and statement by the executive director for nigeria; country report 14/103.*

International Monetary Fund. (2013). *Nigeria: Financial Sector Stability Assessment; IMF Country Report No. 13/140.*

International Monetary Fund. (2013). *Staff Report for the 2013 Article IV Consultation; Informational Annex; Press Release on the Executive Board Discussion; and Statement by the Executive Director for The Gambia; country report 13/289.*

International Monetary Fund. (2014). *2014 article iv consultation—staff report; press release and statement by the executive director for nigeria; country report 15/84.*

International Monetary Fund. (2014). *2014 article iv consultation—staff report; press release; and statement by the executive director for Ghana; country report 14/129.*

International Monetary Fund. (2014). *2014 article iv consultation—staff report; press release; and statement by the executive director for cabo verde; country report 14/296.*

International Monetary Fund. (2014). *ad hoc review under the extended credit facility arrangement...; country report 14/299.*

International Monetary Fund. (2014). *Letter of Intent and Technical Memorandum of Understanding.*

International Monetary Fund. (2015). *2015 article iv consultation—press release; staff report; and statement by the executive director for the gambia; country report 15/272.*

International Monetary Fund. (2015). *first review under the extended credit facility arrangement and request for waiver and modifications of performance criteria—press release; staff report; and statement by the executive director for Ghana; country report 15/245.*

International Monetary Fund. (2015). *Ghana: Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding.*

International Monetary Fund. (2015). *Request for a three-year arrangement under the extended credit facility staff report; press release; and statement by the executive director for Ghana; country report 15/103.*

International Monetary Fund. (2015). *request for disbursement under the rapid credit facility and debt relief under the catastrophe containment and relief trust— staff report; press release; and statement by the executive director for Liberia; country report 15/49.*

International Monetary Fund. (2016). *2016 article iv consultation and fifth review under the extended credit facility and financing assurances review and request for an extension of the extended credit facility; country report 16/236.*

International Monetary Fund. (2016). *2016 article iv consultation—press release; staff report; and statement by the executive director for cabo verde; country report 16/366.*

International Monetary fund. (2016). *2016 article iv consultation—staff report; press release and statement by the executive director for nigeria; country report 16/101.*

International Monetary Fund. (2016). *fifth and sixth reviews under the extended credit facility arrangement, request for waivers of nonobservance of performance criteria, augmentation of access, and extension of the arrangement—; staff report; country report 16/392.*

International Monetary Fund. (2016). *fourth review under the extended credit facility arrangement and requests for waivers of nonobservance of performance criteria, modification of performance criteria, and rephrasing and extension of the arrangement...; country report 16/8.*

International Monetary fund. (2016). *Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding; Liberia.*

International Monetary Fund. (2016). *second review under the extended credit facility arrangement and request for waiver for nonobservance of performance criterion—press release; staff report; and statement by the executive director for Ghana; country report 16/16.*

International Monetary Fund. (2016). *Sierra Leone: Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding.*

- International Monetary fund. (2016). *technical assistance report—public investment management assessment; country report 16/352*.
- International Monetary Fund. (2017). *2017 article iv consultation—staff report; press release and statement by the executive director for nigeria; country report 17/80*.
- International Monetary Fund. (2017). *Ghana: Staff Concluding Statement of the 2017 Article IV Consultation Mission and Discussions for the Fourth Review under the Extended Credit Facility*.
- International Monetary Fund. (2017). *Nigeria: Selected issues; country report 17/81*.
- International Monetary Fund. (2017). *request for a three-year arrangement under the extended credit facility—press release; staff report; and statement by the executive director for sierra leone; country report 17/154*.
- International Monetary Fund. (2017). *request for disbursement under the rapid credit facility, and proposal for a staff-monitored program—press release; staff report; and statement by the executive director for the gambia; country report 17/179*.
- Republic of Sierra Leone. (2010). *Public Financial Management Performance Assessment Report – 2010*.
- The Republic of Sierra Leone. (2007). *Public Financial Management Performance Assessment Report: Sierra Leone*.
- World Bank , AfDB. (2016). *Public Expenditure and Financial Accountability Assessment (PEFA) 2016 on Liberia’s Public Financial Management Systems*.
- World Bank. (2006). *report on the observance of standards and codes (rosc): Sierra Leone*.
- World Bank. (2006). *Public Finance Management Performance Report and Performance Indicators: Ghana*.
- World Bank. (2011). *report on the observance of standards and codes (rosc): Nigeria*.
- World Bank. (2011). *report on the observance of standards and codes (rosc): Republic of Liberia*.

About Ecorys

Ecorys is a leading international research and consultancy company, addressing society's key challenges. With world-class research-based consultancy, we help public and private clients make and implement informed decisions leading to positive impact on society. We support our clients with sound analysis and inspiring ideas, practical solutions and delivery of projects for complex market, policy and management issues.

In 1929, businessmen from what is now Erasmus University Rotterdam founded the Netherlands Economic Institute (NEI). Its goal was to bridge the opposing worlds of economic research and business – in 2000, this much respected Institute became Ecorys.

Throughout the years, Ecorys expanded across the globe, with offices in Europe, Africa, the Middle East and Asia. Our staff originates from many different cultural backgrounds and areas of expertise because we believe in the power that different perspectives bring to our organisation and our clients.

Ecorys excels in six areas of expertise:

- transport and mobility;
- economy and innovation;
- energy, environment and water;
- regional development;
- public finance;
- health and education.

Ecorys offers a clear set of products and services:

- preparation and formulation of policies;
- programme management;
- communications;
- capacity building;
- monitoring and evaluation.

We value our independence, our integrity and our partners. We care about the environment in which we work and live. We have an active Corporate Social Responsibility policy, which aims to create shared value that benefits society and business. We are ISO 14001 certified, supported by all our staff.

Manon Janssen,
Chief Executive Officer & Chair of the Board of Management



P.O. Box 4175
3006 AD Rotterdam
The Netherlands

Watermanweg 44
3067 GG Rotterdam
The Netherlands

T +31 (0)10 453 88 00
F +31 (0)10 453 07 68
E netherlands@ecorys.com
Registration no. 24316726

W www.ecorys.nl

Sound analysis, inspiring ideas