



External Mid-Term Evaluation of the Regional Technical Assistance Center for West Africa: AFRITAC West

Phase IV (May 2017 – April 2022)

Authors

**Jean Marc Philip
David Luff
Marco Pinon
Alexandre Naud**

Table of Contents

LIST OF TABLES AND FIGURES.....	III
LIST OF ACRONYMS.....	IV
EXECUTIVE SUMMARY	1
1. BACKGROUND INFORMATION	6
1.1. Objectives and Scope of the Evaluation.....	6
1.2. AFW Program History.....	7
A. Evolution of Objectives and Progress Made from Phases I to IV	7
1. EVALUATION RESULTS AT THE CD LEVEL.....	13
1.1. Methodology.....	13
A. Overview of the Methodological Approach	13
B. Methodological Issues	14
1.2. Findings.....	15
A. Overview of AFW Scores	15
B. Relevance.....	16
C. Coherence.....	18
D. Effectiveness.....	19
E. Efficiency	20
F. Impact.....	21
G. Sustainability	22
H. Findings from the Online Survey.....	24
1.3. Conclusions and Recommendations.....	26
2. EVALUATION RESULTS AT THE ENTITY LEVEL	35
2.1. Methodology.....	35
2.2. Findings.....	36
A. Steering Committee and Overall RTAC Governance including HQ Oversight	36
B. RTAC Management and Organization	37
C. Design and Adaptability of CD Activities/Services.....	38
2.3. Conclusion and Recommendations.....	40

List of Tables and Figures

List of Tables

TABLE 1: SUMMARY OF RECOMMENDATIONS AT THE CD LEVEL	4
TABLE 2: RECOMMENDATIONS AT THE ENTITY LEVEL	5
TABLE 3: BUDGET EXECUTION RATE (2017 – 2020).....	10
TABLE 4: PROGRAM EXECUTION RATE (2017 – 2020).....	10
TABLE 5: EVALUATION MATRIX AT THE CD (CAPACITY DEVELOPMENT) LEVEL	13
TABLE 6: PERFORMANCE RATINGS PER WORKSTREAM AND BY DAC CRITERIA (1-4 SCALE)	16
TABLE 7: EXAMPLE OF KEY PERFORMANCE INDICATORS FOR THE REVENUE ADMINISTRATION WORKSTREAM.....	31
TABLE 8: EVALUATION QUESTION AT THE ENTITY LEVEL.....	35

List of Figures

FIGURE 1: AFW WORKING BUDGET: BUDGET EXECUTION RATE PER YEAR PER FUNDING PROGRAM.....	10
FIGURE 2: TOTAL NUMBER OF TA MISSIONS COMPLETED (JUNE 2017 – DECEMBER 2020).....	8
FIGURE 3: NUMBER OF TA MISSIONS COMPLETED BY FUNDING PROGRAM (JUNE 2017 – DECEMBER 2020).....	9
FIGURE 4: STRATEGIC AFRITAC WEST PLANNING RATING.....	33

List of Acronyms

ID	Acronym
AE/CP	Autorisations d’engagement et crédits de paiement
AFC	Regional Technical Assistance Center for Central Africa
AFRISTAT	Observatoire économique et statistique d’Afrique subsaharienne
AFRITAC	Regional Technical Assistance Center
AFW	AFRITAC West
ARDMDS	Autorité de Régulation des Marchés publics et Délégation de Service Public
BCM	Banque Centrale du Mali
BCRG	Banque Centrale de la République de Guinée
BP	Briefing Papers
BSR	Banking Supervision and Regulation
CADM	Customs Administration
CD	Capacity Development
CDMAP	Capacity Development Management and Administration Program
CEF	Common Evaluation Framework
CENTIF	Cellule Nationale de Traitement des Informations Financières
CFA	Communauté financière africaine
DAC	Development Assistance Committee
DeMPA	Debt Management Performance Assessment
DM	Debt Management
ECF	Extended Credit Facility
FAD	Fiscal Affairs Department
GFS	Government Finance Statistics
GFSM	Government Finance Statistics Manual
HQ	Headquarters
ICD	Institute for Capacity Development
IFRS	International Financial Reporting Standards
IMF	International Monetary Fund
IOC	Indian Ocean Commission
LTX	Long-Term Expert
MCM	IMF’s Monetary and Capital Markets Department
MINFI	Ministry of Finances
MPEF	Mémoire de Politique Economique et Financière
MTDS	Medium-Term Debt Management Strategy
OECD	Organisation for Economic Co-operation and Development
PBB	Performance-Based Budgeting
PEFA	Public Expenditure and Financial Accountability Assessment
PFM	Public Financial Management
PIMA	Public Investment Management Assessment
RBM	Results-Based Management
RCDC	Regional Capacity Development Centers
RSN	Regional Strategy Notes
RSS	Real Sector Statistics
RTAC	Regional Technical Assistance Centers
SARTTAC	South Asia Regional Training and Technical Assistance Center

SC	Steering Committee
SSA	Sub-Saharan Africa
STA	Statistics Department
STX	Short-Term Expert
TA	Technical Assistance
TAD	Tax Administration
TADAT	Tax Administration Diagnostic Assessment Tool
TFP	Technical and Financial Partners
TOFE	Tableau des Opérations financières de l'Etat
USD	Unites States Dollar
VAT	Value Added Tax
WAEMU	West African Economic and Monetary Union

ACKNOWLEDGEMENTS

We found this evaluation of Phase IV of AFRITAC West's (AFW) technical assistance particularly remarkable. We were impressed by the professionalism of the International Monetary Fund (IMF) team during the evaluation, both at the center and at headquarters, and by the responsiveness and adaptability of AFW's advisors.

We would particularly like to thank Samir Jahjah, AFW Coordinator, and Kouamé Celaine N'gotta, AFW Project Officer, for their attentiveness, observations, comments, and logistical support.

We also thank the Resident Advisors (RA) in charge of the various projects we evaluated for their observations and comments. Our evaluation also benefited greatly from the observations and comments of the IMF project managers, notably Mr James Yoo, Ms. Demet Cabbar, and Daniela Tort as well as the technical focal points of the IMF's Institute for Capacity Development (ICD), Ms. Dilek Goncalves and Ms. Anna Rose Bordon. We are also grateful for the support provided by the Fiscal Affairs Department, Monetary and Capital Markets Department and the Statistics Department. Finally, we would like to thank AFW technical and financial partners, as well as the members of the administrations that benefited from the technical assistance provided by AFW, for their availability and contribution.

Executive Summary

This evaluation covers Phase IV of the Capacity Development Activities (CDs) delivered by AFW during the 2017–2020 period. The areas covered are: Public Financial Management (PFM), Debt Management, Customs Administration, Tax Administration, Banking Supervision and Regulation (BSR) and Statistics.

AFW performed well in these areas, particularly in terms of Relevance, Coherence and Efficiency.

AFW's performance has globally improved, mainly in terms of relevance, coherence, effectiveness and efficiency, according to interviews at the AFW Center and International Monetary Fund Headquarters (IMF-HQ), and the responses from the Online Survey.

Evaluation at the CD Level

Concrete improvements have been achieved since Phase III, notably in the implementation of the Autorisations d'engagement et crédits de paiement (AE/CP) structure, Improvement of macroeconomic and fiscal framing, improving compilation of statistics in accordance with international standards such as 2014 Government Finance Statistics Manual (GFSM), and Strengthening capacities in the preparation and implementation of financing strategies. However, issues still need to be addressed in order to improve AFW performance. Main insights are presented according to the Development Assistance Committee (DAC) criteria:

Relevance: This criterion shows a high performance, which is primarily due to AFW's work in its traditional areas of intervention (Public Finance, Debt Management, Banking Supervision and Regulation, and Statistics).

All the projects delivered by AFW were well designed and addressing the authorities' needs but the prioritization of CDs was not defined clearly enough and there was not much difference between CDs issued in fragile countries and those issued in other countries. End-of-project self-assessments are done for most of IMF-funded projects but the reports are not yet standardized and consolidated based on OECD-DAC ratings so they can be used efficiently for prioritizing of CDs.

Coherence: This criterion also reflects a good performance that results from AFW's ongoing interaction with IMF headquarters and governments, and very frequent exchanges with other donors. However, the CDs are aligned with the

implementation of West African Economic and Monetary Union (WAEMU) directives, which require structural reforms whose results can only be observed in the medium to long term. As a result, country-specific short-term actions do not seem to be sufficiently discussed upstream at the regional level or with other donors.

On the other hand, CD services also aim to respond to specific country needs, which may change during the cycle and require rapid adaptation. AFW is particularly responsive in mobilizing experts to respond to unforeseen government requests, but other donors are generally not so 'agile'.

Effectiveness: The performance of the CDs issued by AFW is of a good level, since over 80 percent of the planned milestones were achieved in the areas of Public Statistics Management, Bank Supervision, Debt Management, Public Financial Management, and Revenue Administration. However, a number of milestones in the RBM correspond to training activities or products delivered by IMF experts (guides, draft legislation, etc.), rather than intermediate outcomes and actions to be undertaken by the administration, were not up to expectations.

To increase its effectiveness, the center may take advantage of the center's synergies with other IMF interventions, such as the Extended Credit Facility (ECF) in order to define milestones that can more easily be achieved during the program phase. One example is enhancing the production of internal and external audits reports.

Efficiency: Beneficiaries are very satisfied with the high-quality expertise and timely delivery of CD, because AFW was strong in combining several levels of expertise, standardizing approaches, capitalizing on experiences acquired in other countries, and organizing seminars to share and disseminate knowledge. Also, during the period of evaluation, due to the health crisis (COVID-19) – the Center has also introduced and accelerated the shift to virtual missions far beyond expectations, resulting in cost savings and efficiency of delivery.

As a result, it seems appropriate to offer hybrid Technical Assistance (TA) missions in the future. But it will be important to properly design for the appropriate type of missions and TA delivered as the level of absorption and technical capabilities of the administration. While a remote mission can be effective in drafting a budget reform (preparation of texts, laws, guides and procedures manuals), it would be less appropriate to help strengthen control, audit, revenue or accounting: these would require on-site technical assistance.

Impact: Because AFW's technical assistance has been focused on supporting the implementation of WAEMU reforms, the impact of most AFW's CDs cannot yet be seen.

AFW has also supported the administration of 'fragile' or low-absorptive capacity countries in implementing these reforms, even though they may not be sufficiently prepared. As noted earlier, further collaboration with WAEMU authorities would be required to further discuss the feasibility of such support, considering each country's specific situation.

Sustainability: Information gathered in interviews at the CD and Entity Levels confirmed sustainability issues. According to the interviews conducted, leadership from the top is an essential component for the sustainability of TA provided by AFW. High staff turnover in the government is also a significant obstacle. A main difficulty is finding qualified staff who, once trained, are not likely to leave the administration if better opportunities arise.

AFW could consider ways to increase the engagement/involvement of high-level officials, including at seminars. For example, pre-and post-testing could be introduced on all IMF training courses to check whether the expected learning outcomes have been achieved, criteria for participation in seminars could be made more stringent, or knowledge level tests could be introduced to avoid participation in seminars by people with an insufficient level of technical skills or the same people. A follow-up mechanism could also be put in place to check whether the tools developed by the IMF and presented during the training sessions have been subsequently implemented at the national level or whether the guides that have been developed have been used.

Evaluation at the Entity Level

Findings on strengths and areas for improvement regarding AFW management and governance are:

Strategic Guidance: We consider that the strategic guidance by the Steering Committee (SC) is broadly effective. Strategic guidance is ensured by a mix of well-prepared SC annual meetings, timely decisions on strategic matters, and regular engagement by the center Director and the center's staff. Regional Technical Assistance Centers (RTAC) Strategic Guidance is also supported by well-structured RTAC policies. SC has endorsed the recommendations of the center and members at the Annual Meetings, while coordination has taken place both within the IMF and with country authorities to ensure relevance of the CD activities. A good example of the SC setting new strategic priorities is the gradual adjustment during the initial months of the COVID-19 period, largely at

the request of the IMF and national authorities. Possible areas for improvement are to increase the frequency of SC meetings to improve donor coordination and address cross-cutting issues; and to organize for instance one in-person meeting and one virtual meeting per year, without increasing operational costs. It would also be useful to include more space for discussions during the SC meeting, especially about the impact and outcomes of TA, and on strategic challenges facing the beneficiary countries, as well as their fragilities.

RTAC Institutional Set-up: The center operates within a solid institutional set-up, and its operational practices and procedures generally work well (including HQ oversight). It holds regular internal meetings to discuss relevant issues affecting workstreams and its staff are kept up to date on recent developments. The system to prepare the work program is transparent and it is led by the IMF departments (Africa Department and functional departments), taking into account reform needs, identified priorities and TA requests of Beneficiary governments. One potential area for improvement is to centralize reports and to provide access to some activity reports.

Application of the RBM System: Significant progress has been made in results-based management since the system was first implemented and this has been done using the Capacity Development Management and Administration Program (CDMAP). Use of the logframe throughout AFW's activities is now compulsory. However, it is difficult to connect missions to outcomes in the logframe and it is difficult to access some reports. We also found that the CD-PORT system, which was used during the review period of this Evaluations, did not enable an assessment of the progress and impact of the TA provided by AFW.

Reporting: Annual reports make the evaluation and comparison of yearly data burdensome or even impossible. This is because the reports do not always follow the same structure and approach when presenting the budget, figures, graphs or other data. Significant effort however is put into drafting the reports, which overall improve the accountability and decision-making.

The Use Experts: The hiring of short-term experts, based on the roster of the IMF network at HQ, appears to be generally smooth. The system does not present any bottlenecks.

Country strategy and multi-year planning of CD: We have observed a greater focus on providing a strategic orientation to the programming of Phase IV, at both country and regional levels, as well as a multi-year approach, in line with the recommendations provided

after Phase III. Identification of CD activities is also made consistent with the Regional Strategy Notes (RSN) prepared by IMF's Africa Department. The limited absorption capacity of beneficiary countries was also considered in the Program Document of Phase IV.

Incorporation of Governance, Gender and Climate Change topics: Global topics are not new for AFW, and their recent prioritization is shared by all members of the SC. However, the work to introduce them has been spotty and is mainly at the diagnostic stage. The topic of climate change has been on the table.

Coordination with Development Partners: Regular and varied efforts are made to maintain and strengthen donor coordination. The interviews showed that the development partners appreciate the coordination efforts of AFW. To improve donor coordination, however, it would be helpful to receive the work programs of other donors and to better coordinate at country level in collaboration with country authorities. It would also be useful to discuss more coordination issues during SC meetings.

Exogenous shocks, resilience, and adaptability (including COVID-19): An important lesson learned from COVID-19 is the need to be prepared to restructure the program with flexibility, in response to crises. The overall perception, gathered from the surveys and interviews on AFW response to the pandemic, was positive. The AFW response to the challenges posed by COVID-19 was gradual. Yet webinars have been set up and, although several activities had to be canceled, a lot has been done. Some concerns, however, were expressed about the limited sustainability of the training online and difficulties related to connectivity issues during the remote training. Comments received indicated the need to receive more support for the preparation of reports on control of public expenses related to the COVID-19 pandemic, more support for tax expenditure management, and more support for better management of inflation and debt. It should be noted that, in addition to the COVID-19 pandemic, AFW faced challenges related to the Ebola virus in Guinea and Mali, the political crises in Côte d'Ivoire, Guinea, Burkina Faso and Mali, and the terrorism in the Sahel. Despite these challenging situations, the AFW's budget reached between 71 and 90 percent per fiscal year throughout high rates of execution during the period under evaluation; that is a notable achievement.

The Evaluation Team has reached several cross-cutting conclusions and a related set of recommendations. Details are presented in the last section of Chapters 2 & 3.

Table 1: Summary of Recommendations at the CD Level

Priority level	Recommendations
1	1. Strengthen coordination with WAEMU. Enhance regional institutions' involvement in the technical assistance delivered by AFW, so that key reforms are not carried out individually by countries, but within the framework of regional priorities to strengthen coherence. AFW should also discuss with WAEMU the absorptive capacities of TA beneficiary administrations, so that results that can be achieved in a relatively short timeframe, especially for 'fragile countries'.
2	2. Better define the milestones in the IMF's RBM and add performance indicators. Milestones sometimes correspond to activities or outputs delivered by AFW experts rather than intermediate results to be delivered by the beneficiaries. Output and activity indicators should be clearly dedicated to the work produced by the IMF, while outcome indicators should define what the administration is expected to produce. Scores entered into the system should also be systematically commented on. IMF headquarters should introduce additional key performance indicators (KPIs), such as activity and output indicators. For impact and sustainability indicators, there should be provision of more systematic and comprehensive information on the political commitment and capacity of the administration to take ownership of AFW CDs, together with explanatory comments. Finally, a resource person at the center should be dedicated to defining the milestones and implementing the scores in the RBM. This should not be the responsibility of LTXs, whose role should be limited to encoding their activities, products and services delivered and assigning scores to them, as well as verifying the status of the Outcomes (scores and comments) – whose monitoring responsibility could be delegated to an official of the recipient administration. The resource person at AFW dedicated to managing RBM should also be in charge of coding financial resources (input indicators).
3	3. Codify and align resource funding and briefing papers with the milestone activities defined by AFW during the budget cycle to establish a 'program budget', as well as mission reports. It should be possible to systematically link these reports to the milestones defined in the RBM. Some of these recommendations are apparently already being implemented through CDMAP, at least partly, but the new RBM system was not operational in the center before July 2021.
4	4. Improve the presentation of the Gazettes published on the AFW website. These gazettes are very useful for monitoring AFW's activities during its budget cycle, and they are much appreciated by other donors (who do not otherwise adhere to the same discipline). Their content could nevertheless be improved, particularly by presenting the resources used for the activities carried out or the results achieved. This would make the gazettes more like performance reports. The same recommendation applies to AFW's annual reports.
5	5. Involve beneficiaries more in monitoring the technical assistance provided by AFW. This could be done by establishing stricter selection criteria for inviting participants to workshops, based on their stability within the institution they represent, their degree of collaboration with AFW, the relevance of their analyses or recommendations from previous seminars, etc. Too much staff turnover should be avoided, regarding their participation in the seminars. Seminars could also be used to monitor and discuss the level of achievement of the CD results provided by AFW. Finally, some resource persons could be given the responsibility of providing performance monitoring of AFW technical assistance missions from the administration side.

Table 2: Recommendations at the Entity Level

Level of priority	Recommendations at the Entity Level
1	Achievement Entity Level – Strategic Guidance and Governance by the SC
	<p>6. Consider having a mid-year SC meeting focused on a program review and follow-up, in addition to the annual meeting. More SC meetings should also help address perceptions of insufficient discussions and follow-up of CD program performance. It is also recommended to deepen discussions on TA coordination efforts and exchange of information on TA impact and outcomes. Increasing the number of SC meetings would increase space to address cross-cutting issues, which are also important to DPs, such as gender, financial inclusion, fragile states and climate change. There would also be more space to share lessons learned from good practices in West Africa.</p>
2	Entity Level – Sustainability
	<p>7. For each major reform, carry out <i>ex-ante</i> country-based local ownership and Capacity Assessments (CAs) upfront before engaging in CD activities. CAs can better inform <i>ex-ante</i> what can be done given the limited skill capacities, number of local staff and political economy constraints that may prevent implementation of TA recommendations. Similarly, insufficient buy-in at the appropriate level could hamper the reforms needed for the success of TA. If the analysis reveals that proper conditions for a successful implementation do not exist, it is recommended that a work program to create such conditions be designed and implemented. Alternatively, CD financing should be stopped for such CD activity, until conditions change, and the matter is addressed with the country's leadership.</p>
3	Entity Level – Exogenous Shocks, Resilience, and Adaptability
	<p>8. Given that post-COVID-19 virtual missions can be carried out well, but without the need for fully eliminating in-person missions, future annual work programs should define in-person/virtual mission ratios per workstream. They should also reprogram the significant cost-savings per year for post-COVID-19 conditions. Furthermore, when responding to sudden crises, a precise mapping of local needs should be organized: this mapping should look at the management of the crisis itself. It is recommended to organize specific consultations with each beneficiary concerned, prior to program restructuring, so as to better capture specific needs of the moment and expectations of beneficiaries and to include the specific needs and expectations in the adapted version of the program. Budgets should be adapted accordingly.</p>

Evaluation Report

1. Background Information

1.1. Objectives and Scope of the Evaluation

1. This report presents the results of a Mid-Term Evaluation of the Capacity Development (CD) activities of the IMF's Regional Technical Assistance Center (RTAC) for Western Africa – AFRITAC West (AFW) undertaken under the Phase IV program. The center serves ten countries and several institutions of the West African Economic and Monetary Union (WAEMU). The countries it serves are Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Guinea, Mali, Mauritania, Niger, Senegal, and Togo.¹ The institutions it serves are the Central Bank of West African States (BCEAO), the General Secretary of the West African Monetary Union's Banking Commission, the Financial Market Regulatory Agency (AUT), the WAEMU Commission, and the Regional Council for Public Savings and Financial Markets (CREPMF).

2. This evaluation corresponds to the mandate for a Mid-Term Evaluation within 40 months of the start of each funding cycle, covering all the activities of AFW financed under its sub-account. The period of the evaluation covers Capacity Development (CD) activities that occurred from June 2017 to December 2020.²

3. The report integrates several elements, to assess the extent to which AFW is achieving its objectives under Phase IV. This evaluation is guided by (1) the Results-Based Management (RBM) *ex-ante* logframes; and (2) the consistent application of the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) criteria (Relevance, Effectiveness, Efficiency, Impact and Sustainability).

4. The evaluation covers the 10 countries benefiting from the CD program of AFW. Among them, **four countries** – Côte d'Ivoire, Guinea, Mali, and Mauritania – **were selected as representative sample countries** for certain aspects of evaluation.

5. In line with the CEF, the evaluation emphasizes evaluating AFW at two complementary levels – the capacity development interventions and the AFW as an entity:

- The **evaluation of the CD interventions**, giving an assessment of AFW CD projects by assessing quantitatively and qualitatively a representative set of country-objectives, by rating on a scale of 1 to 4 each criterion and justifying these scores answering the evaluation questions.
- During this process, specific attention is paid to the external shocks that have affected the performance delivery of the CD interventions and how the IMF has adapted, such as the consequences of the COVID-19 crisis.
- In the analysis of the CD interventions, consideration of the impact of the COVID-19 crisis on the RTAC activities is included.
- An **evaluation of AFW processes and governance at the entity level**. This over-arching level evaluation will aim to explain the organization and management as a regional CD vehicle facilitating strategically targeted and high-quality delivery of CD.

¹ Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo are members of the WAEMU.

² The evaluation period under the original ToR was from June 2017 to April 2020. However, given the delays in launching the evaluation following the 2020 Covid-19 pandemic, the evaluation period was extended to December 2020.

1.2. AFW Program History

A. Evolution of Objectives and Progress Made from Phases I to IV

Phases I-III³

6. AFW's Phase I (2003–2006) was initiated as a pilot initiative. The original objectives of the AFW program during Phase I can be summarized for five initial funding programs as follows:

- *Public Financial Management (PFM)*: Development of comprehensive PFM reform strategies, such as medium-term fiscal and budget frameworks, effective cash and expenditure management, strengthened internal controls, enhanced accounting and financial reporting and transparency.
- *Debt Management (DM)*: Supporting the formulation and implementation of debt strategies, helping to strengthen modalities for executing transactions on the primary market for government securities, and developing capacity for public debt analysis and management.
- *Customs Administration (CADM)*: Enhanced customs collection and cost-effective administration, reduced barriers to trade and increased regional harmonization.
- *Tax Administration (TAD)*: Enhanced tax collection, cost-effective administration and strengthened compliance.
- *Real Sector Statistics (RSS)*: Compilation of national statistics according to international standards, and improvement of the scope and accuracy of price statistics.

7. The independent Mid-Term Evaluation of Phase I of AFW was overall positive, but it also identified areas for improvement. On the positive side, the TA was judged to be overall effective and balanced in all funding programs. The recommendations **included** the need to increase the work time of regional consultants, to enhance use of short-term experts' services, and to focus more on long-term capacity development.

8. Phase II covered the period between 2006 and 2009, with a similar budget and the same funding programs as in Phase I. In Phase I very few initial achievements were expected to fully materialize, but more substantive progress was expected in Phase II. The distribution of TA per area was broadly balanced, except for PFM, which represented a slightly higher share of the effort, with a specific focus on micro-finance in Guinea. Most of the TA was provided to Mali (53 percent of the TA),⁴ while a negligible share of the TA seems to have been provided to Senegal and Mauritania. Contrary to the recommendations provided at the end of Phase I, there was less use made of short-term experts' services.

9. The independent Mid-Term Evaluation of Phase II of AFW was overall positive and it provided very detailed recommendations. The recommendations highlighted the need to enhance absorption capacity of the beneficiary institutions, to increase available resources, to strengthen the longer term focus of capacity building, to increase donor coordination and to better contribute to regional integration.

10. Phase III covered the period between 2010 and 2014, with the same funding programs as in Phases I and II, but a substantially increased yearly budget and over a longer period (five years). This budget and time extension of Phase III were in accordance with the recommendations of the Mid-Term Evaluation of Phase II of AFW.

³ Independent Mid-Term Evaluation of AFRITAC WEST, 23 April 2013.

⁴ AFW's offices were located in Bamako.

11. While maintaining the same funding programs, the Phase III program document was built according to specific identified priorities:

- Reinforcing of customs and tax administration (major priority);
- Active participation in Public Financial Management (PFM);
- Reinforcing Debt Management capacity, especially for countries which have not yet entirely integrated the Highly Indebted Poor Countries initiative (HIPC);
- Reinforcing Bank Supervision;
- Reinforcing statistics compilation and dissemination;
- Facilitating a platform for regional integration and harmonization.

12. Activities during the first three years of Phase III were below expectations, due to insufficient financing and armed conflicts in the region. The substantial budget extension of Phase III, as compared to the first two phases, was considered too high to meet the financial capacities of the donors. Furthermore, events in Mali required the moving of the AFW's offices from Bamako to Abidjan in Côte d'Ivoire in 2012 and this complicated activities.


13. Notwithstanding the difficulties encountered during Phase III, the independent Mid-Term Evaluation of Phase III of AFW (2013) was, like for the previous phases, overall positive. However, this evaluation highlighted several shortcomings. It also noted an increased use of short-term experts and better planning of multi-year activities (ahead of other RTACs). A strong focus was given to Banking Supervision in non-WAEMU countries (Guinea and Mauritania), and the topic of micro-finance was dropped. However, the Mid-Term Evaluation of Phase III also noted that almost none of the recommendations of the Mid-Term Evaluation of Phase II were implemented. The overall strategy and planning of activities were still not sufficiently long-term, donor coordination was insufficient, and no regional strategy was identified. The Mid-Term Evaluation of Phase III also highlighted the limited absorptive capacity and inadequate material resources in member countries.

14. Phase III evaluation document contained several suggestions for developing the strategy for Phase IV, addressing the shortcomings identified during the Mid-Term Evaluation of Phase III.

Phase IV

15. Phase IV of AFW covers activities taking place between June 2017 and April 2022, with a budget of USD 52.64 million, which is slightly higher than the Phase III budget. The strategy for Phase IV contained in the Program Document for Phase IV maintains AFW's objectives, while it builds on several of the recommendations of the Phase III Evaluation and the feedback from stakeholders. It also considers new capacity development challenges.⁵ Longer term strategies were identified. A key focus was to increase revenue for the States, improve cashflow and debt management, improve statistics, strengthen banking supervision, enhance capacity to design, monitor, and implement macroeconomic policies, and better support regional integration through WAEMU regional reforms. To address absorption bottlenecks, a better process for identifying CD activities (which involves increased beneficiary participation) was established. The RMB framework was designed and scheduled to be implemented.

16. The center's activities were to cover six areas within the IMF's core mandate, as happened during Phase III. Because Phase IV is subject to this Evaluation, we describe below in more detail the priorities and objectives as defined in the Program Document of Phase IV.⁶ As indicated in section 3.2 above, needs and priorities were identified through a collaborative effort between the beneficiaries, the AFW, the TA providers and the Development Partners, led by the IMF Departments.

 **Revenue Administration.** It was decided that capacity development activities should focus on expanding the tax base and combating fraud. This implies strengthening Revenue Administration

⁵ AFRITAC WEST Program Document for Phase IV, FY18–FY22, December 2017, p2.

⁶ AFRITAC WEST Program Document for Phase IV, FY18–FY22, December 2017, p28.

and performance. CD activities should seek to improve compliance with tax obligation and avoidance of fraud. In the area of customs administration, it was decided that AFW activities should be directed toward strengthening the tax base and supporting optimization of revenue collection through the improvement of customs procedures. Furthermore, as recommended after Phase III, AFW should support the WAEMU Commission in implementing regional reforms.

- **Public Financial Management.** In the PFM area, it was decided that the focus should be on the upgrading of budgets' legal frameworks and information systems, the strengthening of cash flow management, accounting systems and budget procedures, and the evaluation of fiscal transparency. AFW's activities should support progress in reforms initiated during Phase III in these areas and should back regional integration efforts by advising on the implementation of WAEMU regional PFM directives. In line with the recommendations of the previous phases, efforts should also be deployed to improve the formulation of multi-year budget programming papers and the implementation of program budgets.
- **Debt Management.** It was decided that TA activities should support the strengthening of debt management capacity for most of the center's members and the preparation of reliable databases. For countries with access to international markets, the focus should be on monitoring portfolio risks and preparing medium-term debt management strategies as well as borrowing plans. In addition, AFW should continue supporting the development of government securities markets, notably through CD activities benefiting the two regulatory agencies in the WAEMU area (AUT and CREPMF), and Treasuries across the membership.
- **Macroeconomic statistics.** It was decided that the center should continue supporting efforts to bring statistics systems up to international standards, as well as to improve data compilation and dissemination. The main areas of coverage should be Government Finance Statistics and Real Sector Statistics, building on progress made in Phase III. The work on macroeconomic statistics is defined in broad terms.
- **Government Finance Statistics.** The authorities were committed to improving the coverage of government units and public enterprises and required assistance from AFW, in order to improve the compilation of government finance statistics and to implement the 2009 WAEMU directive on TOFE in preparation for the transition to the Public Finance Statistics Manual (PFSM) 2001. Technical assistance in fiscal statistics focused on the integration of local governments and extra-budgetary units into the budgetary accounts according to the PFSM 2001. It also focused on extending the coverage of debt statistics to take into account large public enterprises, which will be essential for monitoring fiscal risks.
- **Banking Supervision and Regulation.** Strengthening Banking Supervision and Regulation was considered a key priority of Phase IV. The center's activities would essentially cover actions relating to the transposition of Basel II and Basel III Accords, and improvement in supervisory capacity by expanding and further developing risk-based supervision across the membership.
- **Macroeconomic Analysis and Forecasting.** It was decided that the center should continue to enhance institutional capacity for the formulation, analysis, and monitoring of macroeconomic policies. Key elements should be preparation and analysis of macroeconomic frameworks, improvement in modelling tools and in data quality for modelling, strengthening of macroeconomic forecasts, and preparation of analytical reports on macroeconomic developments.

17. AFW is currently implementing its Phase IV to the general satisfaction of beneficiaries and Development partners.

State of Play

18. Despite an overall good level of achievements (see below), AFW's annual budgets have not been fully executed. However, given special unpredictable circumstances and crises situations (COVID-19 pandemic, Ebola virus in Guinea and Mali, the political crises in Côte d'Ivoire, Guinea, Burkina Faso and Mali, and the terrorism in the Sahel) that the AFW had to face, the budget execution rate remains notable. This underlines the program's flexibility and the adaptation capacities of AFW and staff.

Table 3: Budget Execution Rate (2017 – 2020)

Budget Execution Rate (2017 – 2020)	
FY18 (May 2017 – April 2018)	71%
FY19 (May 2018 – April 2019)	90%
FY20 (May 2019 – April 2020)	74%

Source: AFW Annual Reports

19. The drop in the execution rate in FY20 was caused by the necessary re-organization and adaptation of AFW to critical situations. Multiple trips, face-to-face seminars and immersion internships were canceled.

20. Regarding the execution of programs and missions initially planned (and not budgeted), the rates are:

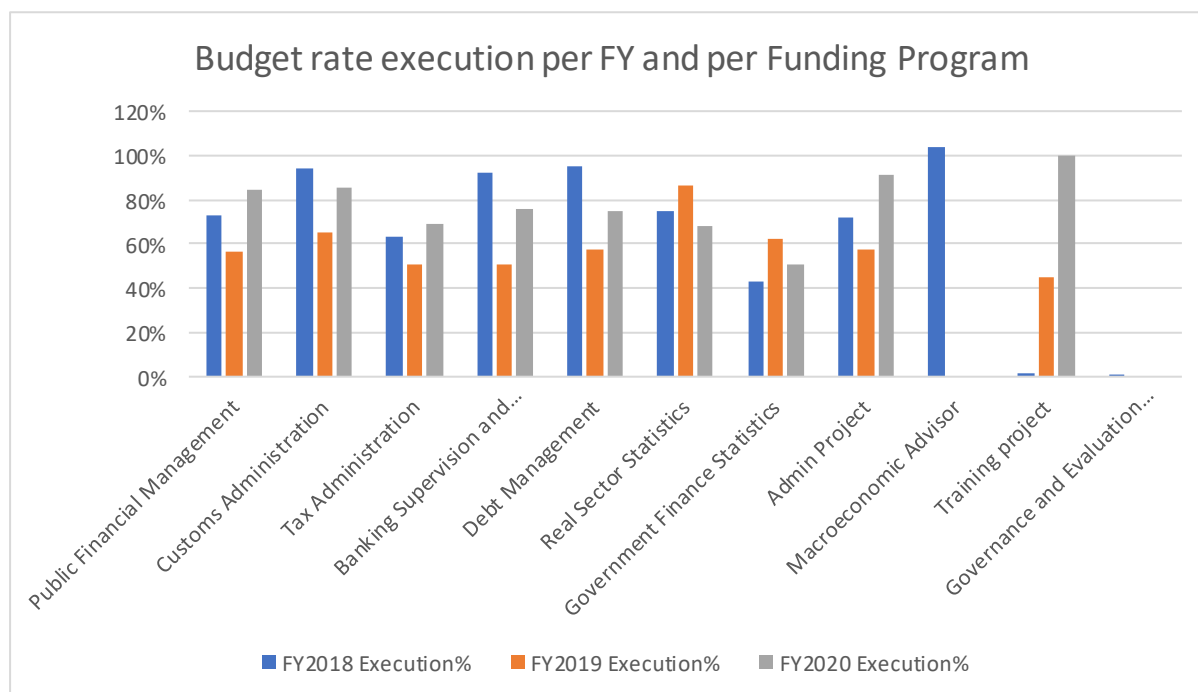
Table 4: Program Execution Rate (2017 – 2020)

Program Execution Rate (2017 – 2020)	
FY18 (May 2017 – April 2018)	80%
FY19 (May 2018 – April 2019)	87%
FY20 (May 2019 – April 2020)	71%

Source: AFW Annual Reports

21. The limited use and mobilization of experts have a strong impact on the execution rate, explaining the above-mentioned low figures. Furthermore, in 2020, AFW's activities and expenses were affected by the COVID-19 pandemic. In early 2020, mainly the months of March and April, on-site activities were canceled due to travel restrictions. Significant expenditure cuts stemmed from the introduction of less costly, though perhaps more-efficient, virtual missions: these require far fewer resources than in-field missions.

Figure 1: AFW Working Budget: Budget Execution Rate per Year per Funding Program

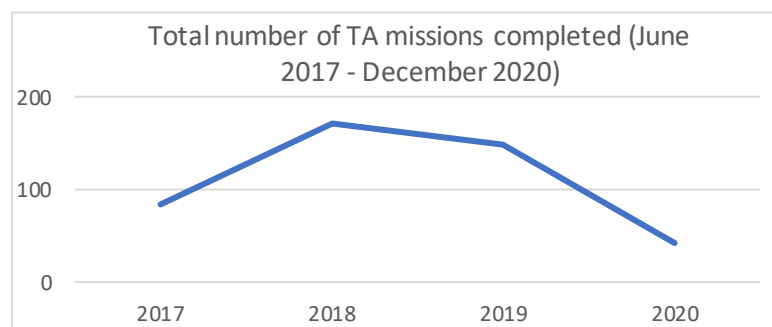


Source: AFW Annual Report.

22. There was a significant decrease in the number of TA missions delivered in 2020 in all areas. This was due to the sudden onset of COVID-19 crises and the need for readaptation of TA delivery modes.

The figure below shows the total number of TA missions delivered by AFW per year throughout the given period. Fewer TA missions were delivered in 2019 and, as stated above, a large further decrease can be seen in 2020, due to the COVID-19 pandemic. Between May 2019 and April 2020, 105 TA missions were realized out of 148 planned TA missions: this reflects an implementation rate of 71 percent.

Figure 2: Total Number of TA Missions Completed (June 2017 – December 2020)



23. However, the decreased number of TA activities in 2020 did not prevent the RTAC-AFW from achieving a major part of the planned milestones. At the end of FY20, despite the low execution rate and decreased number of activities, the milestones planned had been largely achieved or partially achieved (with only a

few exceptions). The table below shows the high level of achievement of milestones in the study period (2017–2020). The results per activity sector show that half of the milestones planned had been achieved in each domain.

24. A few shortcomings were observed in Public Financial Management, despite most TA missions throughout the Evaluation Period being completed in this area (95). **The area of Banking Supervision and Regulation also falls short of expected achievements,** with a substantial decrease in the number of activities in 2020. There is no report for Debt Management in 2020, since no milestones were identified for that period in this area.⁷ Many activities took place throughout the evaluation period in the areas of Customs Administration (68), Real Sector Statistics and Tax Administration (61 for both), with good achievement rates. The graph below shows the number of TA missions completed between June 2017 and December 2020 per funding program. It shows that the highest number of TA missions was completed in 2018, followed by 2019, and this was for all areas of intervention (funding programs), except for macroeconomics and BRS where this trend was reversed between 2018 and 2019, with a slightly higher number of TA missions delivered in 2019 as compared to 2018.

25. The COVID-19 pandemic required AFW to adapt its approach to the TA delivery. It should be noted that the 2021 work plan was prepared pre-COVID, but the strategic objectives remain the same and AFW has expressed its readiness to respond flexibly to new challenges stemming from the pandemic. This situation has resulted in:⁸

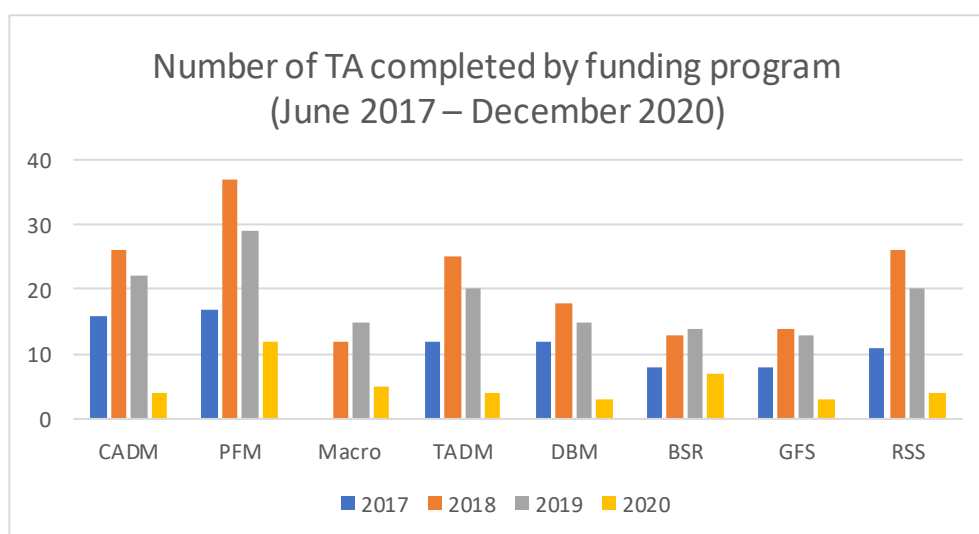
- Reinforced coordination between AFW and the headquarters.
- Better account taken of beneficiary countries' needs and increased reactivity of AFW to beneficiary countries' expectations.
- Exclusive use of experienced experts.
- Research undertaken for better adaptation and more effective methods for the AFW's remote support.

⁷ This coincides with a change in funding arrangement for the debt management work at AFW from AFW-financed to Japan-financed.

⁸ AFRITAC WEST, 2020 Annual Report, p12.

26. Overall, the COVID-19 crisis has highlighted the relevance of AFW’s strategic objectives and the urgency to implement them. AFW’s working methods have been swiftly adapted. Virtual meetings have been useful in reaching out to all member states to discuss policy responses, provide guidance and review CD priorities in light of the impact of the COVID pandemic on the member states’ economies. Webinars have also been based on IMF notes specifically developed to answer the fiscal challenges that arose with the COVID crisis. As described in more detail in the next chapters, most funding programs have had a mainly positive response in redirecting resources to pressing pandemic needs.⁹

Figure 3: Number of TA Missions Completed by Funding Program (June 2017 –



1. Evaluation Results at the CD Level

1.1. Methodology

A. Overview of the Methodological Approach

27. The proposed methodology at the CD level is detailed in Annex I. It aims to assess the degree to which the CD vehicles of the three RTACs have achieved their objectives, according to the five criteria of relevance, efficiency, effectiveness, sustainability, and impact. It does this by responding and scoring based on a set of evaluation questions from the Common Evaluation Framework (CEF), refined during the Inception Phase (Table 4). The CEF of the IMF¹⁰ provides further detail about how these criteria are defined in IMF CD evaluations.¹¹ The evaluation results at the CD level reflect the performance of AFW for a sample of four countries: Guinea, Côte d'Ivoire, Mauritania and Mali including nine objectives and 27 country objectives according to the AFW logframe.

Table 5: Evaluation Matrix at the CD (Capacity Development) Level

Evaluation Question at the CD (Capacity Development) Level
1. Relevance: To what extent were the CD objectives derived from capacity gaps identified by the authorities, IMF surveillance/program, or other partners/institutions? Do the national authorities consider CD objectives among their priorities? To what extent was the design sensitive to the context in which it took place? To what extent were the CD objectives and design successfully adapted to changing circumstances? Notably considering the recent impact of the COVID-19 crisis on delivering CD.
2. Coherence: Internal: What is the level of synergies and interlinkages between the CD project and other interventions carried out by the agency/government? Or with other IMF recommendations from surveillance/program?
Coherence: External: What is the level of consistency of the CD project with interventions by development partners? Including complementarities of AFW with regional organizations (WAEMU, etc.)?
3. Effectiveness: To what extent were the CD outcomes and objectives, as defined by the RBM framework, achieved or likely to be achieved? To what extent were the observed direct results attributed to/happened as a result of the CD?
4. Efficiency: Were the CD inputs converted to outputs, outcomes, and impact in the most cost-effective way possible? To what extent has an appropriate mix of inputs (national, regional, international) been utilized? To what extent were inputs converted to outputs cost-efficiently? And implemented to schedule?
5. Impact: To what extent has the CD project enhanced the country's macroeconomic & financial stability and supported inclusive growth? To what extent has the CD project had any consequences on relevant Fund strategic priorities, such as climate change and inequality (economic, gender, and financial inclusion)?
6. Sustainability: To what extent does preserving the net benefits of the CD project hinge on its continuation? What is the level of capacity of the recipient country's system to sustain the net benefits of the CD project over time?

28. This methodology relies on three sources of evidence that were used to generate the findings and scores presented under Section 2.2: (1) a thorough Desk Review, (2) two Online Surveys, and (3) a series of Semi-Structured Interviews with key stakeholders:

(1) The Desk Review aimed to provide factual evidence from strategic, programmatic, monitoring documents (including Briefing Papers (BP) and Technical Assistance (TA) reports as well as the Results-Based Management (RBM) databases), as well as financial data to report on the performance of AFW in achieving its planned objective via the delivery of CD over the evaluation period.

¹⁰ <https://www.imf.org/en/Publications/Policy-Papers/Issues/2017/04/27/pp040717new-common-evaluation-framework-for-imf-capacity-development>

www.imf.org/~media/files/Publications/PP/new-common-evaluation-framework-for-imf-capacity-development.ashx

¹¹ Also see Table 1 ToR AFS p5; ToR AFW p5; ToR SARTTAC p5 and the Evaluation Matrix, for a more tailored version to be used in this evaluation Section 3.1.e) p18 of this proposal.

(2) The Online Surveys targeted three groups of respondents: AFW SC members, IMF staff supporting the delivery of TA and Trainings (including staff from HQ, AFS), and TA beneficiaries. These surveys aimed at collecting quantitative and qualitative information on the perception on AFS performance over the evaluation period. The response rate for Groups 1, 2 and 3 respectively was 22 percent (8 respondents), 48 percent (12 respondents) and 13 percent (194 respondents). A detailed analysis of the results of these Online Surveys is presented in *Annex III*.

(3) Semi-Structured Interviews: To select the participants for the Interviews, the Evaluation Team first mapped a set of sampled CD activities to 27 country objectives, identifying the 18 STX/LTX and backstoppers as well as country representatives responsible for implementing the related activities over the period FY18-21.

29. A 1-4 scale score (with 1 being the lowest and 4 the highest rating) was assigned to each DAC criterion on the level of completion, based on the performance of AFW in achieving the planned objectives. Our ratings were based on a wide range of quantitative and qualitative evidence, in the form of narrative assessments for a total of 27 country objective assessments. These were registered in a 'Notebook' app, which collected responses from interviews and cross-referenced them with our informed judgments, which were later aggregated by workstreams by country: the results are presented in Annex II.

30. The Evaluators also relied on the IMF RBM system to score effectiveness, after mapping the sampled CD activities to the objectives of the RBM system in order to assign an alternative score to the effectiveness criterion. To this end, the team first analyzed the mission reports corresponding to the activities and then linked the activities identified in each of the mission reports (about two-thirds of missions identified in the AFW CD tracking system) to the objectives included in the RBM system. It should also be noted that the RBM system was used differently according to the CD departments and the system does not show any comments associated with the scoring.¹²

31. The rating for efficiency was based on the calculation made from the score given for Effectiveness and the number of days allocated for each mission. Cost or use of resources would have been better than the number of days used, but it was not possible to incorporate cost considerations because data provided were not sufficiently disaggregated.

32. The ratings of the other criteria (relevance, coherence, impact, sustainability) were based on the assessments of the interviewees and of the analysis of the documentation and the survey results. Therefore, the lowest level of scoring applied was at the country-objective-criteria, which was later aggregated by criteria and/or workstreams depending on the needs of the analysis. A detailed table of scores by workstream is provided in the Section 2.2.1. below; a more detailed table presenting the score at the country-objective-criteria level is presented in Annex II.

B. Methodological Issues

33. It was difficult for the evaluation mission to analyze the scores provided by the RBM system for a number of reasons: (1) AFW only started to use the system in late 2018; (2) the indicator scores are given by LTX and validated by the backstopper, but the way they are calculated is not indicated in a manual or procedure; (3) there is no supporting commentary associated with the scores that are attributed by LTXs to the different indicators in the system (milestones/outcomes/objectives); (4) some outcomes have scores while milestones do not, and *vice-versa*; (5) the objectives, as well as the output indicators and sometimes even the milestones, are not defined precisely, which makes them challenging

¹² It must be pointed out that the center started to use the RBM system only by the end of 2018. Moreover, the center did not have an advisor showing the staff how to use the system. Operational guidance did provide detailed operational guidelines for the implementation of the 2020 RBM Governance Framework, but it was drafted only in August 2020 and it was not used by the center.

to monitor; and (6) product/service indicators are not present in the system, while they are the main output delivered by the AFW TA.

34. Input, output and impact indicators were not implemented in the system. Since no impact indicators were entered into the RBM system (while the assessment methodology requires an assessment of the impact of TA provided by AFW), the score for this criterion was based solely on interviews (as is the case for the sustainability criterion). One option would have been to analyze the evolution of the outcome indicator scores over time, but the evaluators were unable to identify when these scores were assigned from the RBM extraction provided to them. Indeed, the RBM does not appear to have incorporated a time dimension, which means that it was not possible to obtain scores at different time periods (that is, one score at the beginning of the period and another at the end). It should also be noted that the previous evaluation did not score this indicator, due to lack of data.

35. Where indicators are measurable, they are sometimes incorrectly named. The results-based management framework should therefore be further strengthened. This is partly due to the need to reverse a trend of increasing non-compliance with milestones and delays in achieving results.

36. Target indicators and milestones do not significantly help to determine the specific intended results of the project. The CEF seems to be aware of this drawback, as it states that *“the Evaluation Team will therefore need to use other elements of the RBM logframe, such as target indicators and milestones, and check project assessments, to determine the specific intended results of the project. If these elements are not available or insufficient (e.g., missing or vague entries), the Evaluation Team should consult the project manager and CD expert.”* This situation, which the Evaluation Team also experienced, significantly reduced the RBM’s contribution – compared with a situation where the evaluation would have to be done without any RBM. Finally, the updated common evaluation framework states that *“the objectives, outcomes, and indicator targets of the CD may have been modified during project implementation. Under the RBM Governance Framework, objectives and outcomes could be modified only with the approval of the portfolio manager, with documented justification.”* However, the RBM system does not show any traceability on the changes that were made during the period. Moreover, the milestones look more like a sequence of activities to be done by the IMF experts than intermediate targets in order to reach the expected outcome. Finally, there is no clear and direct causality of TA on GDP growth that would outweigh the impact of all other factors, despite the CEF requiring this to be measured.

1.2 Findings

A. Overview of AFW Scores

37. AFW projects performed generally positively during the evaluation period. Overall, the scores obtained by AFW show a positive performance of the TA delivered by the center, with an average score of 2.8. The table shows that the best scores were obtained for Relevance and Coherence for the DAC criteria, while the criteria Impact and Sustainability got the lowest ranking. By workstream, Debt Management and Financial Supervision and Regulation – which are the main focus areas of the IMF – got the best ranking. They are also areas in which other Technical and Financial Partners (TFPs) do not usually intervene directly in terms of support.

Table 6: Performance Ratings per Workstream and by DAC Criteria (1-4 scale)

Workstreams	Relevance	Coherence	Effectiveness	Efficiency	Impact	Sustainability	Average
Debt Management	4.0	3.8	2.9	2.5	1.5	2.2	2.8
Financial Supervision and Regulation	4.0	4.0	2.9	2.7	2.7	2.5	3.1
Public Financial Management	3.5	3.9	2.3	2.3	1.7	2.3	2.7
Revenue Administration	3.5	4.0	2.8	2.4	1.7	2.5	2.8
Statistics	3.5	3.5	3.1	2.8	1.9	1.8	2.8
Average	3.7	3.8	2.8	2.5	1.9	2.3	2.8

B. Relevance

Overall scores

38. AFW is fairly strong in providing CD services that meet the specific needs of its beneficiaries. All respondent groups answered positively the CEF questions on Relevance, including the administration staff. Technical assistance missions were found to be well-aligned with the gaps identified by the authorities, IMF surveillance/program and other partners/institutions. The national authorities also considered that the technical assistance's areas of intervention were part of the country's priorities.

Key Strengths and Weaknesses

39. IMF consultations were done regularly with the authorities to prepare its missions. The administration has benefited from the continuous support of AFW's long-term advisors, who are high-level experts in their areas of expertise, supported by high-level experts when necessary. The center is also used to engaging in regular discussion with the authorities, supported by the natural synergy between the IMF's evaluation and surveillance missions, notably under the Extended Credit Facility (ECF). However, the link between the objectives of the CDs (with the triggers associated with ECF programs) was not apparent to the evaluators – notably because the center works mainly with middle management and did not apply strong pressure at political level to drive decisions. The high score for relevance (as well as for coherence) also results from the broad coverage of the objectives, so that it is almost impossible to conclude that they are not relevant (or coherent).

1. Revenue Administration

40. This area was already a priority in all countries, but the health crisis has led to increased indebtedness, which may require more technical assistance in the future. All CD missions were and remain relevant, particularly those for broadening the tax base and tax collection. Nevertheless, not enough CD seems to have been brought to strengthen internal audit of the tax authorities, an area that is still weak in most countries of the region. In Mali, AFW could consider how to support the CAISFF (Cellule d'Appui à l'Informatisation des Services Financiers et Fiscaux) which is dynamic, but it would need support to maintain competent staff. Let us also add that a Medium-Term Revenue Strategy (MTRS), which has been implemented in Senegal would be an interesting approach to expand as it would enable the Center to have a better understanding of each country's specific needs. However, an MTRS requires whole-of-government buy-in and support, all of government and society commitment to a substantial reform road map—based around suitable and realizable longer term revenue goals.

2. Public Financial Management

41. In PFM, the center's interventions were generally in line with the demands of the government, but some activities conducted by the center were not mentioned in the letter of intent (MPEF, Mémorandum de Politique Economique et Financière). For example, AFW has supported the implementation of AE/CP (Autorisation d'engagement – Crédit de paiement) within the program budget, while this was not reflected in the MPEF of the sampled countries. On the other hand, the MPEF of Mali mentions the establishment of a specialized unit to monitor public enterprises and to strengthen the control of the application of procurement rules and practices by subsidized public enterprises; but no technical assistance was delivered in this area. The diagnostic analysis of the Public Expenditure and Financial Accountability Assessment (PEFA) evaluations, which were carried out in each of the countries in the sample, shows that the biggest weaknesses lay in: renovating the legal framework, improving monitoring tools, and strengthening the control system (internal and external control, also including the Parliament).

42. A Public Investment Management Assessment (PIMA) diagnosis has been carried out in many countries in the region. AFW's support for the implementation of PIMA recommendations could be strengthened or envisaged in countries where monitoring is not done. In Mali, providing support to revitalize the Autorité de Régulation des Marchés publics et Délégation de Service Public (ARDMDS) would be very useful.

3. Debt Management

43. AFW has efficiently supported countries in debt sustainability analysis and statistical production. It has also supported the government to put in place proper procedures for issuing treasury bills transparency, but transparency is still sometimes lacking. More generally, AFW's support provided in the Debt Management area is highly appreciated by other TFPs.

4. Banking Supervision and Regulation

44. AFW has mainly delivered CDs to support the Guinean and Mauritanian governments to comply with international regulations (Basel II and Basel III). Those countries would also need to be more supported in order to monitor their financial sector transactions. It was also suggested that assistance could be provided to the Cellule Nationale de Traitement des Informations Financières (CENTIF), which is responsible for monitoring financial transactions, in order to combat fraud and money laundering. Because of its current capacities, the unit cannot do much, given its limited means of action and the large volume of transactions it has to analyze. As the center has a high level of expertise in risk analysis, it could help this unit to better assess the risks related to money laundering (ML) and terrorist financing.

5. Statistics

45. AFW has intervened in the fields of Government Finance Statistics (GFS) and elaboration of national accounts. In the area of Real Sector Statistics (RSS), the center supported the preparation of annual and quarterly national accounts, the reinforcement of the coherence between these accounts and the revision of historical data (backcasting). In the area of GFS, AFW provided support to help improve the reliability and completeness of the Tableau des Opérations financières de l'Etat (TOFE) and its production according to the 2014 Government Finance Statistics Manual (GFSM). The challenge in TA has often been the treatment of financial assets and liabilities of all sectors of the economy. This issue needs to be addressed, but the efforts required are significant and the results can only be achieved in the long term. This requires the development of a strategy to coordinate support or to request the countries to develop a strategy. In Côte d'Ivoire, the government has recently adopted the National Strategy for the Development of Statistics 2017–2021.

C. Coherence

Overall score

46. AFW made a deliberate effort to coordinate its technical assistance services with other interventions, but there is still room for improvements. The situation has nevertheless improved, since the IMF now gives the other partners access to the mission reports – whether internally by the government, the IMF or externally (donors). At the beginning of a cycle, the overall objectives are defined and based on the priorities of the country teams, which in turn are based on the needs and priorities transmitted to the IMF by the national authorities. This is complemented by the advisor's knowledge of the country. The annual program is also established in line with the priorities set by the IMF's African department.¹³ AFW publishes its work program on its website and shares this during meetings with the TFPs, who also participate in the AFW Organizing Committee. The mission ToR are reviewed by the IMF's geographic team, in order to ensure their Coherence with government priorities and the actions of other donors. However, this process is not formalized yet into costed different strategies with clear prioritization criteria that could be shared and discussed with the other stakeholders.

Key strengths and weaknesses

1. Revenue Administration

47. After Public Financial Management, Revenue Administration is the area in which AFW was most active. AFW's usual support, mainly for tax collection, is carried out in consultation both with the government and other missions conducted by the IMF, such as Article IV and Extended Credit Facility (ECF). Other TFPs are also involved in discussing the problems and solutions. The program referred particularly to the cooperation with programs of the World Bank and the IMF, such as the Global Tax Program.

2. Public Financial Management

48. In the area of public finance, the IMF's activities have always been the subject of important meetings with other donors, as this is an area of particular interest and they do not generally intervene in these domains without informing the center. It was noted that the EU supported the Government in updating the Public Finance Reform Strategic Document based on the PEFA results, but this did not seem to have influenced AFW technical assistance. Besides, such cases are very limited, because AFW's areas of intervention are well known by the other donors.

3. Debt Management

49. IMF TA in debt management has been consistent with both the recommendations of the IMF and TFP Extended Credit Facility (ECF) program as well as country priorities. The Medium-Term Debt Management Strategy (MTDS), which is in place in all countries that have received TA from the IMF, is a recommendation of the ECF program. Côte d'Ivoire has had a National Public Debt Committee (CNDP) since 2012. The development of the public securities market in Guinea is a TFP recommendation. Currently, the debt situation is sustainable in all countries of the sub-region, but it has increased significantly with the health crisis. This will likely require a strengthening of the TA in this area.

4. Banking Supervision and Regulation

50. The TA provided by AFW, particularly the drafting of the banking law, was consistent with the Strategy for Accelerated Growth and Shared Prosperity (SCAPP) adopted by the Mauritanian government. This strategy aimed, among other targets, to improve the management of banking liquidity, to improve banking supervision and to continue strengthening the regulatory framework.

¹³ For example, the production of regular accounts (1993 SNA) is important for surveillance. This is a priority request of the country team and is systematically followed up by the TA issued by AFW.

However, this alignment of priorities between the government and the central bank was not always observed in other countries.

5. Statistics

51. A significant part of the AFW work program in GFS is to implement the WAEMU TOFE directive, which is a requirement for all WAEMU member countries. For instance, reinforcing statistics is not mentioned in the MPEF¹⁴ of Mali. Other stakeholders are also providing technical assistance in this field. It was also found that other stakeholders are providing support in addressing statistics issues, notably regional institutions (AFRISTAT and WAEMU). The EU also provides support, or has provided support in the past, to national statistical institutes (support for statistical schemes, analytical capacities, national accounts, administrative statistics, and so on). The WAEMU¹⁵ annual report for 2019 indicates that AFRISTAT intervened in the region in the rebasing of national accounts, which was also the case for AFW.

D. Effectiveness

Overall score

52. The objectives have generally been partially achieved to varying degrees, but the timeframes have varied, as they depend on the implementation of any new regulations or procedures (which are often put in place in longer timeframes than those foreseen) or on insufficient human or technical capacity.

Key Strengths and Weaknesses

1. Revenue Administration

53. The center significantly helped the countries in establishing a modern Revenue Administration and the highest performance was obtained in this domain but many challenges prevent the achievement of the WAEMU revenue target of 20 percent of GDP. These factors include: (1) the complexity of tax codes; (2) the intensive use of tax expenditures, reducing the tax base; and (3) insufficient integration of the informal economy into the tax system. Moreover, tax bases remain narrow because of tax expenditures, and large parts of the economy are not included in these bases. Reforms remain to be implemented, such as the need in the short term to control tax expenditure and to improve the yields of high-potential taxes such as Value Added Tax (VAT) and corporate taxes. This requires the improvement of tax expenditure management, which is mostly a tax policy issue, an area that is not covered by AFW (unless discussing monitoring of exemptions).

2. Public Financial Management

54. The expected results in Public Financial Management were only partially achieved. Particularly, the changes introduced by the implementation of the program budget have not yet yielded all the expected results. AFW has decided to support the WAEMU countries in implementing regional directives plus the two non WAEMU countries of the region which have their own PFM laws, but the challenges remain numerous. These challenges include overly complex Performance-Based Budgeting (PBB) structures that are not well understood yet, difficulties in establishing strategic alignment between development plans and national budgets, and difficulties in changing mindsets from traditional forms of input-based budgeting. As a result, reform efforts have been undermined and, in some cases, reversed. Moreover, in most countries, the PBB remains largely presentational and is not systematically used to inform budget decisions.

¹⁴ Mémorandum des Politiques Economiques et Financières.

¹⁵ Members of the West African Economic and Monetary Union (also known by its French acronym, UEMOA) are Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo.

55. Some progress was noted in investment preparation, such as ‘Budget execution and controls are strengthened’, ‘Improved coverage and quality of fiscal reporting’ and ‘Information on resources and performance by program is included in budget documentation’. However, the authorizing officers responsible for the programs had not always been appointed and performance review of programs did not improve. No consolidated report performance review has been prepared yet. The situation has not significantly improved in internal and external control, due to the lack of drive from the hierarchy. The objective ‘Comprehensiveness, frequency, and quality of fiscal reports’ improved only marginally, mainly because a methodology to clear accounts was not defined and the State’s balance sheet was not reliable yet.

3. Debt Management

56. The results in Debt Management were at a ‘Good’ level. The most significant results included staff use of the IMF-developed Toolkit as the primary data/analysis resource for MTDS preparation, staff training on the new Debt Sustainability Analysis (DSA) toolkit, the development of an internal procedures manual for the issuance of government securities, and draft revised rules for primary market operations, in some cases accompanied by a first auction schedule. However, staff have not always been adequately trained in the Medium-Term Debt Management Strategy (MTDS) analytical toolkit.

4. Financial Supervision and Regulation

57. The results in Financial Supervision and Regulation were also at a ‘Good’ level but some outcomes were not achieved. The TA delivered during the period helped define a more effective operational framework for dealing with bank difficulties. In particular, numerous trainings were provided on credit risk guidelines, implementation and monitoring of prudential reforms, risk-based banking supervision, and a review of the Banque Centrale de la République de Guinée (BCRG) rating system. Impact studies and preliminary work on the Basel III standard approach were also carried out, notably on the new minimum liquidity standard and on the draft revision of the solvency ratio, with a consultation of the banks and on the reporting template that the banks must send to the Banque Centrale du Mali (BCM) for the purposes of the liquidity coverage ratio. However, a new balance sheet template was not designed yet.

5. Statistics

58. The results in statistics also show visible progress, yet without the Outcome being fully achieved. An in-depth reading of the mission reports shows that many milestones were completed, but that statistics produced by administrations are not yet in line with international standards. For instance, even when the *Tableau des Opérations Financières de l’Etat* (TOFE) is produced according to the Government Finance Statistics Manual 2014,¹⁶ it does not include all significant budgetary general government institutional units. In the national accounts domain, TA has been provided in each of the countries to assist with the rebasing of national accounts, although this was not foreseen by the logical framework.

E. Efficiency

Overall Score

59. Both the interviews and the budget analysis show that the efficiency of IMF TA is particularly high, especially when compared to that delivered by other donors. Interviews and the Online Survey revealed that IMF can deliver TA more efficiently than other providers, but the Team did not have any initial benchmark with which to compare the results. Therefore, the absolute level of this rating provides only limited scope to draw conclusions. This is also because activities supporting the implementation of reforms require more TA days to achieve a result, which can be observed only in

¹⁶ Manuel de Statistiques de Finances Publiques (MSFP 2014), in French.

the medium to long term. As with other donors, national, regional and international experts are recruited according to the objectives of the TA and their experience and profile; but CDs are generally delivered over a particularly short period (generally no more than 15 days).

Key Strengths and Weaknesses

60. AFW uses the experience gained in countries that have achieved the objectives, in order to share that experience with other countries. This was the case, for example, with the appropriation of the establishment of the custom value by Mauritanian customs. Moreover, AFW has advisors specialized in each of the intervention areas, who know well the countries' administrations and their diverse contexts.

61. Numerous seminars are also organized to share the experiences of countries facing the same issue, in order to facilitate implementation of the recommendations in their home countries. During the pandemic, numerous methodological workshops aimed at adapting to the impact of COVID-19 were organized remotely, in order to bring the region's countries up to date with their different activities. The seminars and training provided by AFW were also highly appreciated by the beneficiaries, which is confirmed by an overall average rating of 4.5 out of 5. In this regard, the Online Survey revealed a high level of satisfaction with the quality of services delivered by AFW.

62. 'Debt Management', 'PFM for Fiscal Reporting' and 'Banking Supervision and Regulation' appear to be the most efficient to the extent that the milestones got the best score for effectiveness with the lowest number of days needed to get them. More precisely, the best ratings were obtained for the objectives which had a shorter time focus, such as: Support debt sustainability by developing staff skills to perform own DSA; Support the implementation of the medium-term debt management strategy; Improved coverage and quality of fiscal reporting and Banks' capital and liquidity positions that adequately cover their risks and contribute to financial system stability. Long-term objectives such as 'Statistics' and 'Policy-based budget preparation' appear to be less efficient, mainly because these objectives were linked to the implementation of reforms (that is, development of the TOFE based on the GFSM 2014/national statistics based on the SCN 2008 and the implementation of program budgets).

63. However, these results should be taken with great caution, as many of the RBM milestones correspond to activities carried out by the center and not to intermediate results to be produced by the government. Hence, domains that define milestones as true intermediate results are penalized compared to those for which milestones correspond mainly to IMF activities.

F. Impact

Overall Score

64. The results showed a rather limited Impact, mainly due to the lack of political will and the high turnover in the administration (which also hampered the performance of the Sustainability criteria). Interviews nevertheless indicated that staff capacity has been built, which allows for better management of problems when trained people appear in the administration. Some staff also reported that they always benefited from AFW interventions, whether training or TA, but further evidence was difficult to find, which explains the relatively low score for this criterion.

Key Strengths and Weaknesses

65. Another explanation for a rather weak impact is that the center works primarily with middle managers and has not exerted strong pressure at the political level to move decisions forward. It was noted that trained middle managers may have greater responsibilities in the future and make decisions that would increase the impact of TA, but this could generally only be measured over a period beyond the evaluation period. It was also noted that CD objectives often derive from supranational and national legislation (WAEMU directives) and therefore are subject to country-specific constraints,

given their overarching alignment to regional and national objectives. This underlines the importance of coordinating at the regional level, in order to specify clear and measurable objectives and to overlay the national CD with CD at the regional level in collaboration with WAEMU. Other respondents said that the quality of activities was greatly impacted by the level of corruption in the administrations that receive CDs, so the focus should be on the fight against corruption to maximize the impact of TA. Answers to the Online Survey also mentioned the absence of a real political involvement of sub-regional organizations in the validation of data, which is not the role of AFW. The framework used by the center does not really have regional indicators, as they are more specific to countries. Nevertheless, according to the Online Survey, the potential impact of AFW TA strengthens the capacity of decision-makers in the various areas of IMF intervention.

1. Revenue Administration

66. Despite progress in several areas, functional structures need to be put in place to ensure the impact of IMF technical assistance. The tax ratio has not improved significantly, as the number of medium-sized business taxpayers remains low. This is the main factor hampering revenue collection and GDP growth. A more measurable impact would require the establishment of an *ad-hoc* coordination structure between the different revenue collecting units, a real change of attitude at the tax level plus more and better trained staff at the customs level, notably to allow for the implementation of post-clearance audit procedures (PCA).

2. Public Financial Management

67. The impact on GDP is not quantitatively measurable, but TA has allowed the government to have a better vision of its own resources. In all countries, the center helped the government to strengthen the macroeconomic framework, which is regularly used by the Ministry of Finance to draw up the budget.

3. Debt Management

68. IMF technical assistance has helped governments to better manage refinancing risk. AFW has contributed to the implementation of a credible debt management strategy (DMS), which has had a significant impact in AFW countries. The DMS can strengthen budget planning by providing an analysis of the budgetary implications of its implementation. DMS has been even more strengthened in countries where staff have been trained in the use of the debt management toolkit, but ownership differs across countries. AFW has also accompanied public borrowing operations, but public bonds have not often been issued.

4. Banking Supervision and Regulation

69. Banking supervision significantly reinforced the stability of the countries' financial sectors. Moreover, the findings of these missions are systematically taken into account by AFW in setting its programs, which enables their impact to be maximized.

5. Statistics

70. AFW has supported the countries in the sample to compile Gross Domestic Product (GDP) estimates according to a new base year. This will have a significant and mechanical impact on key economic indicators. Data on a country's GDP are used continually to monitor domestic growth rates in current terms and in constant prices, as well as to make intercountry comparisons of growth or of GDP per capita levels. Due to upward revisions of GDP, this calculation can also reduce the ratio of public debt to GDP, which can make it easier for countries to borrow. These accounts were also expected for the agreements between the authorities and the IMF on the surveillance program.

G. Sustainability

Overall Score

71. As with the Impact criterion, two main obstacles here prevent a good rating. First, the high mobility of administrative staff (mainly in the field of statistics), and second, the lack of political will (necessary to pass legislation). However, the Impact and Sustainability of AFW TA were more apparent when CDs were combined with other IMF missions in the same area (notably surveillance missions).

Key Strengths and Weaknesses

72. Knowledge transfer is happening although not sufficiently yet to allow the authorities to do things on their own. Different factors play a key role in Sustainability – political stability, political will and proactiveness of the administration. The main problems of TA sustainability are more related to political will than TA capacity problems, regardless of the country. The two main factors hindering Sustainability were the lack of implementation of recommendations provided by AFW and the lack of a performance-based management culture within the beneficiary administrations. If there is no political will from the start, then TA would not be very relevant, as its chances of being implemented would be very limited.

1. Revenue Administration

73. Revenue Administration was the area where the administration seemed to have taken the most ownership. However, the sustainability of TA was also difficult to assess, as many other parameters come into play, such as political instability. While knowledge transfer has occurred, the administration is not yet able to dispense with technical assistance. There is still a need for capacity building to cope with the mobility of human resources. Given the capacity of the administrations, the benefits of TA are only gradually realized over time.

2. Public Financial Management

74. AFW's support is quite relevant regarding the objective 'Comprehensive, credible, and policy-based budget preparation', but the sustainability of some 'achievements' remains problematic, such as : budget elaboration based on a robust macroeconomic framework, implementation of the programming budget, etc. Budget expenditure transition to commitment authorizations/payment appropriations, etc. are still struggling to make progress as they require high-level organizational measures impacting several Directorates and General management. Hence, intermediate results obtained could quickly disappear if TA would stop. This may be the same for the reform of the Statistics Department (STA), the elaboration of the TOFE based on the 2014 GFSM, the implementation of accrual accounting etc. The results may be more sustainable for forms of TA which are not directly conditional on the implementation of reforms.

3. Debt Management

75. The preservation of the net benefits of the CD project does not necessarily depend on its continuation, as all countries have developed a Medium-Term Debt Management Strategy (MTDS) and their level of indebtedness remains moderate. The level of commitment of technical and managerial staff is not available and the same applies to the adequacy of resources, which are country specific. The level of capacity of the beneficiary country's system to maintain the net benefits of the CD project over time was generally considered to be good or medium.¹⁷

4. Banking Supervision and Regulation

76. Based on the interviews conducted, the continuation of TA is a necessity to consolidate achievements and further improve the regulatory framework and banking supervision. Several regulations have been put in place and these require TA to accompany them over time. However, consideration of all the new provisions recommended by the Basel Committee, which are constantly evolving, requires assistance. This calls for the use of experts that the central bank does not have

locally. AFW experts and TFPs consider that, in some countries, political support and commitment from technical departments are of an average level and that the adequacy of resources is low. Changes in governors and the rotation of managers and staff within banking supervision could lead, in the absence of TA, to a gradual weakening of the banking supervision mission.

5. Statistics

77. The level of capacity of the beneficiary country's system to maintain the net benefits of TA projects over time was rated 'mixed' in case study countries. However, in all countries the turnover rate in national accounting teams is high, although somewhat less so in the field of Government Finance Statistics because some of the staff in charge of this issue are from the Ministry of Finance and not only from statistics. There are fewer incentives than in other departments, such as the survey department, which benefit from numerous field missions, bonuses, and so on. Training should be renewed regularly in order to maintain capacity.

78. Apart from the Pan-African Statistics Programme, only AFW offers TA for quarterly accounts. AFRISTAT and WAEMU have not undertaken any activity related to quarterly accounts. TA is aimed at increasing the autonomy of countries. In Mali, INSTAT should continue to receive TA for the extension of quarterly accounts, in order to support the development of national accounts and their linkage to financial accounts or short-term price indicators. After many years of TA on the industrial production index, INSTAT has requested AFW support on the consumer price index, which will become a recurrent activity. In Mauritania, the ONS should be supported in the same areas. In Côte d'Ivoire, the main challenge is staff turnover without transition measures and the extension of the scope of quarterly GDP. These may justify the continuation of TA, as well as to produce annual GDPs.

H. Findings from the Online Survey

79. This section presents a series of summarized results from the analysis of the Online Survey on the perceptions of three groups of respondents about the six DAC criteria. These groups are Group 1: SC members, which include partners and donors; Group 2: IMF staff (AFW + HQ + STX/LTX); and Group 3: Beneficiaries, that is, technical directors and senior managers of the different organizations that received AFW support. Respondents were asked to rate performance on a scale of 1 to 4. Technical details and a full account of the results for the three groups can be found in Annex V.

80. Amongst a generally positive set of responses for all countries surveyed, it should however be noted that beneficiaries in Group 3 had generally fewer positive opinions, but this Group 3 also had the lowest participation in the survey. Within the other two groups, the most positive opinions were those of Group 2: IMF staff (AFW + HQ + STX/LTX). Given the relatively small sample size, however, these results should be interpreted with caution.

81. Some answers to open questions suggested that TA could be improved in several areas, such as:

- Strengthening coordination with WAEMU, so that certain key reforms are not carried out individually by countries, but within the framework of regional priorities to strengthen coherence. This is particularly the case for the budget debt-related reforms, the Treasury Single Account, or reform undertaken in several countries such as implementation of Basel principles, and so on.
- Focus TA in areas deemed of higher priority.
- Better adapt training and technical assistance to the capacity and specific needs of the countries. To enhance its effectiveness and efficiency, IMF technical assistance sometimes comes with tools that have been developed in other countries, but often the country's capacity to absorb such tools or processes is not sufficient. This underscores the importance of a preliminary assessment before setting objectives and outcomes.
- Apply more pressure at the political level to foster more involvement of the administration staff, because the authorities often prefer the experts to do the work.

- 7 Focus more on the weaknesses identified by the evaluation assessments and improve control mechanisms to fight against corruption, rather than simply responding to a request from the authorities. It was often stated during the interviews that the chances of achieving successful results are low, if there is no political involvement to accompany them. However, many of the diagnostic missions pointed out that there are very significant weaknesses in revenue and expenditure controls, while there are very few requests for technical assistance in these areas. This would require a more in-depth and systematic dialogue between AFW and the HQ, which is piloting IMF missions attached to adjustment programs or surveillance (that is, by introducing triggers in ECF that would stimulate a request for assistance from the government).

82. In terms of the share of respondents rating CD services as ‘Good’ or ‘Excellent’ for each DAC criterion, the perceptions of the three groups were overwhelmingly positive for Relevance (81–100 percent), Efficiency measured by the quality of AFW services (87–100 percent), and Effectiveness at developing technical capacities (75–100 percent). In terms of relevance and coherence, most respondents of Group 2 and Group 3 rated AFW’s services as ‘Good’ or ‘Excellent’. It should be noted, however, that more than 80 percent of Group 1 respondents do not have an opinion on “the political receptivity to capacity building in general and to AFW CD activities”, nor on “the coherence of AFW CD activities with other interventions”. However, more than 65 percent of respondents think that AFW capacity development has comparative advantages over other sources of CD, including Group 1 and Group 3. In terms of Effectiveness, the quality of AFW services is rated by a large majority of respondents as ‘Good’ or ‘Excellent’ by the first two groups, but the percentage is somewhat lower (75 percent) from the viewpoint of the beneficiaries (Group 3). In terms of Efficiency, the perceptions of all three groups are particularly positive: 100 percent of respondents in Groups 1 and 2 and 87.5 percent of Group 3 rated CD services delivered by AFW as ‘Good’ or ‘Excellent’.

83. The range of perceptions of the three groups rating CD services as ‘Good’ or ‘Excellent’ was less positive for Coherence (31–90 percent), Sustainability (28–77 percent) and Impact (25–78 percent). Respondents stated that most of the missions are well coordinated, but that the follow-up of the recommendations, especially by the authorities, should be improved. It was also pointed out that short-term objectives are often achieved, but the results are less visible in the medium term. There is a need to capitalize on all the TA missions and training. Reasons given for this provided by each group were different but also correlated, as they all relate to authorities’ capacity. Group 1 identified the main factor hindering the sustainability of TA provided by AFW as “Insufficient support/organization from authorities”, while Group 2 considered the major shortcoming to be “Lack of skilled staff” (36.4 percent), and Group 3 found that the responsibility for poor performance lies with the lack of budget within their organization (that is, to hire or retain skilled staff). Respondents to the Online Survey pointed out that the lack of implementation of recommendations, as well as the absence of a performance management culture within the beneficiary administrations, were the main factors hampering sustainability. This suggests that decision-makers should need to take actions in order to solve the issues that have been identified as blockages (that is, fragmentation of responsibilities, lack of interconnection of information systems, overly cumbersome or obsolete information systems, etc.) but this depends mainly on the capacity of the authorities to implement these measures, although the AFW could play a more important role in raising awareness. Some workshops have targeted high-level officials and a number of training events have been organized and are expected to continue.

84. Some discrepancies must be noted between the responses of Group 2 and those of Groups 1 and 3. While over 60 percent of Group 2 respondents rated the effectiveness of the CD services delivered by AFW as excellent, this proportion was only 17 percent in Group 1 and 6 percent in Group 3: this suggests there is room for improvement. While all Group 2 respondents judged the RBM approach as effective, one third of respondents of Group 1 had no opinion on it, as they were not familiar with the system.

85. The results are also less positive for the Impact and Sustainability criteria in Group 1 and 3 than in Group 2. Over 78 percent of Group 2 judged the impact of AFW as excellent or good, while this proportion was only 25 percent in Group 1 and 37 percent in Group 3. Over 77 percent of Group 2 judged the sustainability of AFW activities and interventions as excellent or good, while this proportion was only 28 percent in Group 1 and 29 percent in Group 3.

1.3. Conclusions and Recommendations

This section presents the Evaluation Team's findings and recommendations at the CD level.

CONCLUSION 1: CDs ARE ALIGNED WITH WAEMU REFORMS, BUT COUNTRY-SPECIFIC SHORT-TERM ACTIONS DO NOT SEEM TO BE SUFFICIENTLY DISCUSSED UPSTREAM AT THE REGIONAL LEVEL OR WITH OTHER DONORS .

86. Regional coordination remains limited, while most of the center's activities consist of supporting the implementation of WAEMU directives. The CDs are well aligned with the reforms to be implemented within each country to transpose these guidelines at the national level and with the diagnosis made by surveillance or evaluation missions, but most IMFTA projects are medium- to long-term. This underscores the need for TA missions to be framed within the Cycle IV time frame and to achieve results over a shorter period of time (not exceeding five years). The IMF may also decide to respond to the authorities' requests, or to move forward because of the critical importance of addressing weaknesses or implementing key reforms. The rationale for the choice of country missions does not appear to be sufficiently discussed at the regional level or with other stakeholders.¹⁸

87. More particularly, AFW could reflect on how to strengthen internal control and the implementation of recent laws reorganizing and modernizing control structures in order to be compliant with the WAEMU directives. AFW could strengthen its support in the areas of budget execution control, internal and external audit, targeting the Court of Accounts and audit institutions where challenges are significant, as well as the timely production of financial statements. Technical assistance missions to support the development of an internal and external audit unit on expenditure, led by AFW, would be even more welcome, because this poor performance is found in all the region's countries. Not all policy-makers may be ready for these changes, so this might require coordinated donor action. This is because reforms in budget preparation are generally better received than those in control, which are more difficult to implement.

RECOMMENDATION 1: STRENGTHEN COORDINATION WITH WAEMU AND OTHER DONORS IN THE SELECTION OF TA MISSIONS.

88. The center could involve regional institutions more in IMF technical assistance, particularly WAEMU, so that the main key reforms are not carried out by individual countries. IMF should discuss with WAEMU clear and measurable targets for these reforms in order to strengthen the coherence between countries and set up a chronological order. This would help clarify the indicators introduced in the logical framework without prejudice to **establishing a coordination mechanism among the various technical assistance providers.**

89. Mission programming could also be discussed with regional institutions when TA concerns WAEMU's internalized reforms (budgetary indicators in the AE/CP program). In this regard, diagnostic missions should identify opportunities where there is political will or assess how the IMF can take advantage of certain political situations to better promote ownership of TA by the

¹⁸ In this regard, the IMF's Independent Evaluation Office produced a report in 2018 on IMF engagement (surveillance, lending, and capacity building) in fragile countries. One of the report's conclusions is that while the need for intensive collaboration with development partners is widely accepted to increase the effectiveness of IMF engagement, it has not been systematically achieved. Risk factors – such as the degree of technical absorption or the level of political commitment – are rarely reported in the results-based management system and they lack precision.

administration. Appropriate classification of CDs and dissemination of the selection grid could also help AFW share the workload with other donors and delegate some TA to them. Meanwhile, the center could potentially focus more of its efforts on actions where it would be more *effective* and yield noticeable results over the course of the cycle.

90. The IMF's highly effective and efficient mission management approach should be maintained in light of the very positive assessment by beneficiaries and other stakeholders. In particular, the remote technical assistance that has been successfully implemented during the health crisis could be used to strengthen this coordination. More online meetings could be held with regional institutions, donors, ministries, and government reform units in order to better improve the prioritization process, prepare the missions or monitoring the implementation of proposed solutions after field missions. This "hybrid" TA would help the center better manage its resources. However, this approach could not be applied uniformly in all countries, because the human factor remains essential and must be taken into account. The "hybrid" TA will have to be adapted to technological constraints that differ from country to country, but also to the absorption capacities of administrations and to the political will. The good point is that all administrations are now at least capable of organizing online meetings.

91. The strengthening of the 'hybrid' solution and the implementation of new areas ('green' and 'gender' budget, etc.) will lead to a greater dispersion in terms of allocation of work program resources. If some field missions are replaced by virtual missions, this will free up budgetary resources, but would require careful consideration of adjustments to the level of missions to be carried out. This underlines the need to discuss priorities with regional organizations and other donors.

92. Preparatory work for AFW seminars should be strengthened to ensure that recipients play a more proactive role in presenting different country experiences or pointing out possible gaps in order to further enrich the content of AFW seminar reports. The objectives, results, and outputs of the RBM used by the IMF could be presented and the results achieved could be discussed against this standardized framework. The TA roadmap could be updated, based on the findings and recommendations from these seminars.

CONCLUSION 2: AFW IS EFFECTIVE IN PROVIDING CD SERVICES THAT MEET COUNTRY-SPECIFIC NEEDS, BUT THE 'AGILE' APPROACH FOLLOWED BY THE IMF IS NOT EASILY UNDERSTOOD BY OTHER DONORS.

93. The overall performance of AFW's CD activities was assessed as very positive in a difficult political, security, and health context and in a context of increased terrorist activities. The results of AFW's overall evaluation therefore appear particularly positive, despite the disruption caused by the COVID-19 pandemic, which resulted in the shutdown of missions for six months. During the COVID period, the center showed great agility and AFW experts were able to provide technical assistance remotely. The Ebola epidemic and the COVID-19 pandemic put great pressure on already fragile countries, but virtual assistance was unexpectedly successful. The health crisis, in particular, led to an explosion of teleworking around the world, including in West Africa, thanks to the availability of computers and the Internet that were being used below their potential. During this period, AFRITAC experts developed draft legal texts, wrote several guides and manuals, proposed the creation of several committees, and so on, and organized meetings in the field. However, some specific assignments, which required a lot of time and effort, were not completed. That said, some specific missions, which required technical assistance on site – due to the absence of modern means of communication or when the physical presence of the hierarchy was necessary to involve and stimulate the staff – suffered from the absence of AFRITAC's experts. New face-to-face missions will have to be carried out quickly, especially since a number of texts developed during the COVID period have not yet been adopted or the committees that were to be created have not yet been set up.

94. AFW's agility in adapting to crisis situations or changing government demands has sometimes resulted in less coordination with other donors. They are generally informed of AFW missions and sometimes invited to debriefings after each TA mission, but this is not systematic. They greatly appreciate that the center shares its initial program of work with them, but this program often changes as it adapts to government demands. Despite the center's efforts to share this information, other donors are not always informed in a timely manner of upcoming missions or seminars. 'The Gazette' published on the AFW website is also very appreciated, as it presents all the activities carried out during the cycle for the benefit of third parties. But some activities had already been completed at the time of publication, or the missions had already been carried out. Other donors would like to have information on the scheduling of each center TA mission in a more predictable and dynamic way.

95. The RBM system does not produce clear monitoring reports for other stakeholders. The IMF's RBM system for monitoring the effectiveness of IMFTA missions is intended for internal use and is not used to provide follow-up reports to other stakeholders. In addition, the evaluation mission was not able to obtain the narrative justifying the scores assigned to milestones and outcomes, nor was it able to obtain the 'Back to Office' reports sent by AFRITAC's advisors to headquarters. Only AFW's annual reports make partial reference to the RBM, by indicating the number of milestones achieved. The quarterly publication The Gazette mainly reports on AFW's activities, but relatively little on the results produced by the government.

RECOMMENDATION 2: DEVELOP 'ANNUAL PERFORMANCE PLANS' FOR THE CENTER'S PROGRAM AND PRESENT THEM TO OTHER DONORS.

96. The center has chosen to support primarily the implementation of WAEMU guidelines and is developing a work program on a five-year cycle, but an annual performance plan could also be developed and shared with other donors. Given that the center operates in every country in all areas (except for banking supervision activities) and does not have sufficient resources to meet all needs, it must necessarily select missions that can work well, based on country demand, or on weaknesses identified by external evaluations, to ensure that its resources are appropriately distributed among regions, countries, areas, and short-, medium-, or long-term needs. There is already a prioritization process at the headquarters level for all CD projects, but finer trade-offs need to be made by the center when developing the terms of reference for TA assignments. For example, if the government requests support to improve the macro-fiscal forecasting model, this will be defined as the milestone of a CD. But it remains to be seen whether the center will implement TA to improve an existing model because it is not working properly, or whether it will be necessary to make the database more reliable, or whether it will be a matter of getting the budget directorate to use the results of macroeconomic framing to develop the budget because the budget directorate tends to ignore it. Even for an assignment to improve the model, it is still necessary to specify which elements should be improved and to justify why this is necessary. Formalizing a selection process for the missions to be conducted could also involve the public financial management reform unit, which is already in place in most countries in the region.

97. AFW could better present the choices and criteria for prioritizing the TA missions to be conducted according to levels of priority. In this regard, certain missions that can produce short-term results, such as strengthening control and audit procedures, could be considered a priority and a prerequisite for the success of other missions. On the other hand, multi-year CDs (program budget reforms, programming budget, and so on) need strong and continuous political support, while results can only be measured in the medium term. The choice of missions to be carried out must also consider the technical and absorptive capacity of the administration. A country with low capacity should receive technical assistance that focuses primarily on training missions, while missions to operate tools can be conducted in countries with sufficient capacity. These elements show the importance of classifying missions and introducing, at an early stage, key performance indicators into a selection grid to define

priority levels. Input indicators on the management side are already available in the RBM system, but they are not always filled in and, when they are, they are qualitative, whereas measurable indicators should be introduced, such as number of staff, turnover rate, etc. Seminar participants may be asked to provide such information (see recommendation 1).

98. Future engagements could be made available on a platform shared with other donors, prior to or at the time of developing the terms of reference. This recommendation is partly consistent with the recommendation 'Update the governance structure' in the Fund's Capacity Development Strategy: that recommendation was made in May 2013.

99. The center could work with management to define a strategy for each area of intervention backed by a performance budget. A strategy is a way of developing, directing, and coordinating action plans in order to achieve a specific objective, programmed for the short or long term. It is therefore a combination of objectives to be achieved through determined means. A strategy is generally already established in the area of Public Financial Management (PFM) and Debt Management. Initiatives have already been taken by some countries, such as Côte d'Ivoire in the area of Statistics, or Senegal and Togo in the area of Revenue Administration, but this is not the case in all countries or in all areas. Establishing a strategy by area and by country with the administration would be very useful for feeding the information required by the RBM.

CONCLUSION 3: THE RBM SYSTEM IS NOT INTERCONNECTED WITH THE OTHER SYSTEMS USED BY AFW AND THE IMF, AND THE STRATEGY FOLLOWED BY AFW IS NOT CLEAR.

100. Implementing a strategy requires sufficient information to feed into the monitoring system, yet this information is often produced by different information systems. In the fourth cycle, AFW used two separate systems to prepare its program and three systems to monitor its implementation. AFW's work program budget was broken down by programs (almost similar to areas) and by country or activity type (Resident Advisors, Short-Term Experts, seminars, and others), but it was not linked to the results-based management system, which was structured by objective/outcome/milestone areas. At the implementation monitoring level, different information systems must be used. They include financial monitoring (by program and country), performance assessment (RBM system) and mobilization of experts (system managed at headquarters level). The lack of interconnection between these three systems makes it difficult to track AFW's budget execution at one level for each mission, especially when relying on the RBM system classification. In addition, until the end of 2018, neither the Terms of Reference nor the mission reports made reference to the Objectives and Milestones defined in the RBM system, except for the most recent ones.

RECOMMENDATION 3: ESTABLISH AN AUTOMATED LINK BETWEEN THE DIFFERENT SYSTEMS USED BY AFW TO IMPROVE PERFORMANCE MONITORING OF ACTIVITIES DURING THE CYCLE.

101. The three different systems used by the IMF (work program, mission monitoring, and results-based management) should be interconnected. It would be useful to interconnect these three different systems and establish a centralized database that would allow for easy reconciliation between available resources (budgeted by area, country, and objective/outcome), actual resources mobilized (linking resources used for mobilized experts to the area, country, and objective/outcome/milestone), and the RBM system that assesses the performance of the different indicators (objective/outcome/milestone). The interconnection or integration of these systems would facilitate the monitoring of CD performance by program, but also by objective/outcome/milestone according to the financial and human resources used.

102. This approach would be consistent with the implementation of a program budget with the development of annual performance plans and annual performance reports that are usually produced in the context of program budgets. Linking these three systems would also facilitate *ex-post* assessment of IMF-delivered technical assistance, including the number of experts used, number of

days, budget planned and executed, number of target contacts, degree of prioritization of activities, and so on, for each of the RBM performance indicators. However, it seems that some of this information is available since the rollout of CDMAP in May 2021, but that it must be provided by Long-Term Experts (LTXs), whereas it would probably be better to retrieve this information from other management systems and let LTXs play their role as advisors. LTXs have pointed out that CDMAP requires a considerable amount of information from them and that they are becoming more and more project managers, to the detriment of their advisory role. It would be wise to delegate these tasks to project managers and above all to avoid encoding in CDMAP any information that already exists in another information system. This problem, which exists wherever several information systems coexist, has long been solved by the implementation of data warehouses.

CONCLUSION 4: THE CURRENT RESULTS-BASED MANAGEMENT SYSTEM DOES NOT YET ALLOW FOR A SUFFICIENTLY CLEAR ASSESSMENT OF THE PERFORMANCE OF AFW'S TECHNICAL ASSISTANCE.

103. A significant share of TA is for long-term activities for which it is difficult to define measurable objectives. The TA delivered by AFW is mainly focused on supporting administrations in implementing WAEMU directives (program budgets, multi-year budgets, preparation of national accounts according to the 2008 SNA and TOFE according to the 2014 MSFP, transition to accrual accounting, implementation of program budgeting, etc.), which are all long-term projects that go beyond the period of the AFW budget cycle. On the other hand, most of the RBM objectives and expected results, which are defined by headquarters, are not measurable. A results-based management system requires the ability to measure at least the outputs and outcomes achieved with the resources used for them (inputs). Since the outcome indicators are not defined in a sufficiently precise manner, it is necessary to refer to milestones to measure the effectiveness of the TA provided by AFW. On this point, the RBM analysis shows convincing results, namely that 90 percent of the milestones and 78 percent of the outcomes were fully or partially achieved.

104. Milestones are a mix of activities carried out by AFW and intermediate results expected by beneficiaries. Currently, the objectives and outcomes defined at the headquarters level are more like sub-domains. During the evaluation period, it was easier to assess the activities that were delivered by the center by referring to The Gazettes, annual reports and mission reports, than by referring to the RBM. That is because the objectives and results, which are defined uniformly by headquarters for all countries, correspond more to sub-areas than to measurable objectives or results, while a number of milestones referred to activities instead of intermediate outcomes. According to the Fund's guidance for implementing the RBM system, the indicators for objectives and outcomes are standard and cannot be modified for specific countries. However, the updated common evaluation framework emphasizes that milestones should only refer to intermediate results on the government side. According to the governance framework for results-based management in Operational Guidance 2020, milestones are *"time-bound steps toward the achievement of a result and represent markers of significant progress. Milestones are generally an achievement of authorities rather than activities or outputs, which are deliverables of the Fund."* On the one hand, the logic of the different steps that need to be taken to achieve the expected results is not clear; on the other hand, most RBM milestones are activities of AFW experts rather than accomplishments of authorities. To the extent that milestones are the only indicators that are country-specific and have a time frame, this underscores the importance of linking them only to government deliverables and clarifying their sequence.

105. The scores assigned to the indicators in the RBM system are difficult to interpret due to a lack of sufficient information. The only quantitative information provided by the results-based management system (CD-PORT) to the evaluation mission was the scores by milestone and by outcome, while the scores were not accompanied by comments to justify them. Moreover, as previously pointed out, these scores were given for indicators that had not been defined in a measurable way: this makes their interpretation even more difficult. In addition, the date(s) on which

these scores were established was not provided. Thus, it was not possible to know whether a milestone or Outcome score had been assigned only once or several times in a row. These problems appear to have been resolved with the CDMAP system, but this system was not analyzed by the Evaluation Team because it did not become operational for the center until July 2021.

106. The operational guide states that milestones should be written using SMART principles, but very few areas had clearly measurable indicators. Only the Revenue Administration work area had measurable milestones, such as “percentage of taxpayers fulfilling their tax obligations,” but other such indicators could have been introduced as well (percentage of audited taxpayers with data reconciliation, percentage of medium-sized taxpayers in good standing, rate of VAT reporting, percentage of identified taxpayers audited, percentage of large taxpayers reporting VAT on time, percentage of recoverable tax arrears paid, and so on). In other areas, the RBM did not identify measurable indicators. Without clear measurable indicators, it is more difficult to measure the phases and results of the various activities carried out during the cycle. Moreover, despite the obvious good faith of the consultants, rating is a difficult process and should not be done subjectively, especially since the human factor is very important in achieving results and objectives and the system does not clearly clarify the different responsibilities.

RECOMMENDATION 4: REVISE THE RBM SYSTEM FRAMEWORK AND IMPLEMENT TRAINING TO DEFINE THE PERFORMANCE INDICATORS TO BE SET BY THE CENTER.

107. Outcome indicators should be clarified, constructed by the center, and ideally drawn from the administration’s annual performance plans and policy recommendations from the 2018 Article IV consultation. Because only what can be measured can be improved, all RBM system indicators should be SMART indicators,¹⁹ even those objectives and outcomes that are defined by HQ, for which the time horizon typically extends beyond the AFW program cycle. The objective should not be a different formulation from the workstream²⁰ and the outcomes should be linked only to government action.²¹ An example of Objective/Outcome indicators for the Revenue Administration workstream is provided below:

Table 7: Example of Key Performance Indicators for the Revenue Administration Workstream

Objective	Result
Tax revenue collection as a percentage of GDP	Net rate of recovery of duties and penalties on tax audit claims
	Percentage of controls that deal with fraud identified by the services
	Gross collection rate for online returns
	Gross collection rate for personal income tax not reported online
	Gross tax collection rate for professionals
	Tax exemption as a percentage of tax revenue
	Rate of payment of fines

¹⁹ Specific, measurable, achievable, relevant and time-bound. The first criterion, specific, means that the indicator must be precise and accurately describe what is to be measured. Measurable means that no matter who uses the indicator, it will be measured in the same way. Achievable means that data collection should be simple and cost-effective. Relevant means that the indicator should be closely related to the relevant outcome. Finally, time-bound means that there should be a time frame associated with the indicator, such as how often it is collected or measured.

²⁰ For example, strengthen the compilation and dissemination of data on macroeconomic and financial statistics for policy-making in accordance with the relevant internationally accepted statistical standard, including by developing/improving statistical infrastructure, source data, usability, and/or metadata.

²¹ For example, “A greater proportion of taxpayers meet their reporting or payment obligations as required by law” is more of an impact than an outcome indicator, which can only be produced by the government.

Objective	Result
	Net rate of recovery of duties and penalties on tax audit claims
	Share of controls targeted by data mining
	Share of revenue collecting entities with an internal audit unit

108. Milestones should also be clarified so that the activities provided by the center as well as government activities can be easily understood. The different milestones should be both simplified and better justified. Milestones should be separated between technical assistance activities (Output indicators) and the expected achievements of the authorities (Outcome indicators). The operational guide makes a clear distinction between activities/outputs and milestones/outcomes: “Milestones are generally an achievement of the authorities rather than activities or outputs, which are deliverables of the Fund.” To be consistent with the manual, milestones should be replaced with either indicators that measure the activities of AFW experts or indicators that measure government deliverables. The activity or output indicators would highlight the various products and services provided by AFW TA (guides, manual, draft legislation, training, and so on), while the outcome indicators would show only what has been provided by the administration (legislation, adoption of decree, and so on). Thus, the KPIs would be differentiated according to the responsibility of the entity responsible for providing them, so as not to create confusion in the evaluation of TA. Activity and outcome indicators are an important indicator for monitoring the implementation of CDs, and they should be more clearly reflected in the RBM system, as they are in many other performance measurement systems.

109. Impact indicators should also be introduced into the RBM system. As a result of this approach, the Outcome indicators defined at the headquarters level may be reviewed as Impact indicators. Indeed, these indicators are often linked to a broader policy or context, over which the TA has little control. These indicators are also not well adapted to objectively measuring the political will. But these difficulties do not prevent some indicators in this category from being introduced into the RBM system. For example, an indicator such as “the socioeconomic impact of AFW’s effort in favor of fragile or heavily indebted poor countries (HIPC’s)” could be introduced. It could include the share of overall cancellations granted under the Extended Credit Facility or a similar process. This indicator could also be associated with triggers included in an Extended Credit Facility program. Such triggers are linked to short-term objectives, but they have the advantage of being more focused on weaknesses to be corrected, which would allow for linkages with the TA delivered by AFW.

110. The first diagnostic mission could define the scope of action and performance indicators to be used during subsequent missions. In particular, the diagnostic mission could define the Output indicators (different activities to be carried out in subsequent missions) and Outcome indicators (actions to be carried out on the government side), while the initial scores would be set at 1 and then evolve in subsequent missions.²² Using RBM in this way would allow for better monitoring, and this approach would allow for the generation of both the annex to each mission report, the ‘Back to Office’ report, and the monitoring reports that can be presented to other donors (see recommendation 5).

111. Input indicators should also be introduced into the RBM. Once the RBM system has been linked to the program budget, the financial and human resource information should provide input indicators that could be integrated into RBM, such as:

- Number of days spent on AFW technical assistance per euro/dollar budget appropriation.
- Number of AFW technical assistance days per euro of budget allocation.
- And so on.

²² The date of scoring at the end of each mission must also be specified in the system, so that the evolution of a score over time can be followed.

112. Several of the Outcome indicators could be drawn from indicators used by other evaluations of government performance (PEFA, TADAT, PIMA, DEMPA). Some of these sometimes appear in the RBM, but they have generally not been scored, unlike the milestones. **The indicators used in the Extended Fund Facility program could be introduced into the RBM system, along with other KPIs, such as:**

- Amount of financial penalties issued to taxpayers as a result of non-compliance filings.
- Dates for transmitting draft budgets to Parliament.
- Number of ministerial departments using a performance approach to define their policy (indicators with time targets).
- Average processing time for expenditure execution control.
- Date of publication of the budget execution monitoring reports.
- Dates for submitting annual financial statements to the Auditor General.
- Evolution of the number of visits to the websites of administrative services.
- Share of government reports subject to evaluation.
- Number of accounts audited/number of accounts sent within the legal timeframe.
- Rate of implementation of priority actions identified by TA administrations
- Weight of the balances of the State's provisional imputation accounts in the total budgetary expenditure flows.
- And so on.

113. The operational guidance for implementing the RBM 2020 governance framework also recommends avoiding writing indicators that resemble milestones and are outcome oriented. For example, the guidance states that “a procedures manual for international borrowing” is not an indication of real change. These guidelines, along with the comments above, point to the need for training at the center level to properly define the Milestones before introducing them into the system.

CONCLUSION 5: THERE IS CLEAR PERIODIC AND ANNUAL REPORTING ON THE MONITORING OF TA DELIVERED BY AFW, BUT THIS REPORTING IS NOT SUFFICIENTLY ALIGNED WITH THE INDICATORS INTRODUCED IN THE IMF'S RESULTS-BASED MANAGEMENT SYSTEM.

114. AFW rigorously monitors the TA it delivers to jurisdictions through quarterly (Gazette), semi-annual, and annual reports, which it publishes on its website, but these reports primarily describe the activities conducted by the center and are not yet performance reports aligned with the results produced by the RBM. The reports are both well-written and informative, but they mainly describe the activities carried out by the center during the period, without integrating them into objectives and expected results, without clearly showing the resources used to achieve them, and they do not clearly distinguish between outputs (services and products delivered by the center) and outcomes (results produced by the administrations).

115. TA recipients are not sufficiently involved in the implementation and follow-up of the recommendations made in AFW experts' mission reports. TA beneficiaries often attend national or regional seminars organized by the IMF, the purpose of which is to increase the effectiveness of the program, but the follow-up that should be carried out following them is rather weak. The seminars are intended to increase the effectiveness of TA by improving the communication strategy, to train on best practices and specific products (toolkits, and so on.), and to stimulate discussions and experience sharing among beneficiaries and stakeholders. The activities carried out during the seminars often lead to conclusions and recommendations to be implemented in order to improve the efficiency of the administration. However, there is still little follow-up and the results of the seminar do not go beyond the assessments made by the participants.

RECOMMENDATION 5: MOVE AFW'S ANNUAL REPORTS TO ANNUAL PERFORMANCE REPORTS AND INVOLVE BENEFICIARIES MORE IN THE TA DELIVERED BY AFW TO MONITOR EXPECTED RESULTS.

116. The IMF's RBM methodology and approach to managing and reporting operational results can be improved. Analyzing the evolution of a larger number of SMART indicators would allow AFW's

annual reports to be more closely linked to the information produced by the RBM. Setting more measurable targets should also help to better organize the division of labor among the TFPs. When objectives are clearly defined, all stakeholders know exactly what they need to do. This would also limit the number of meetings that AFW holds throughout the cycle with other TFPs (which could also be done virtually).

117. The RBM system should be able to produce reports that can be reviewed by other stakeholders, or the quarterly reports should be more closely aligned with the information provided by the RBM.

The Gazette on the AFW website is already moving in the direction of a quarterly monitoring report, but this could be more closely linked to the performance indicators defined in the RBM. If the Gazette format is left unchanged, other donors should be able to receive a quarterly report of RBM results, to give them a better understanding of the IMF's prioritization and selection process. As already discussed, AFW missions should be categorized and classified into different types of activities (diagnostic, production, training, implementation) to facilitate follow-up reporting.

118. AFW should do more monitoring of how trainees have used the knowledge gained in the seminars and whether the proposed recommendations have been implemented. This could be done, for example, by analyzing the implementation of previous trainings, by asking trainees to do this monitoring, by using a certification or knowledge testing system in certain activities, or by asking seminar participants to produce monitoring reports on the level of implementation of recommendations attached to seminar or mission reports.

119. The people from the administration who participated in the seminars could be identified as focal points and involved in this follow-up. The seminars organized by AFW should provide a real return on investment, that is, an immediate impact on the effectiveness of the work done by the center. It would be helpful if each participant had a follow-up responsibility related to the recommendations provided at the end of the seminar, providing information to feed into KPIs or to monitor the different phases of implementation of a specific project. This follow-up would allow the implementation of actions adapted to the evolution of the situation in each country. Such monitoring would also allow AFW to adapt its program of activities accordingly. Several managers could be responsible for monitoring a number of specific KPIs, such as:

- *Number of individuals responsible for TA-targeted activities.*
- *Number of people trained or with responsibilities.*
- *Turnover rate of administrative staff benefiting from the CD.*
- *Absenteeism rate.*
- *And so on.*

2. Evaluation Results at the Entity Level

120. This chapter conducts the evaluation at the RTAC level. It focuses on the processes of converting inputs to results, especially the value-added of having RTACs residing in the region.

121. The content of the chapter is threefold: (1) the evaluation methodology; (2) main findings on three major dimensions: AFW governance, AFW management and organization, and design and adaptability of CD activities; and (3) conclusions and recommendations.

2.1. Methodology

122. Three sources of evidence were used to generate the findings, conclusions, and recommendations for this section: Semi-Structured Interviews, an Online Survey, and Resource Allocation analysis. The first two extract the views of the AFW-SC, LTXs and leadership and administrative staff at the center, IMF staff at headquarters (backstoppers and other staff from functional departments) and beneficiary country representatives. More detailed information on applying these evaluation instruments, and on the evidence generated, is included in the report annexes. Below is a summary description of the sources:

- A questionnaire of the Semi-Structured Interviews aimed at understanding current practices of seven functions by different actors during the phase under evaluation, the challenges faced during implementation, and the lessons learned (Table 1).²³
- An Online Survey collected information relevant to the six DAC criteria among three Groups of respondents: (1) SC and DP members; (2) LTX, STX and IMF staff; and (3) TA beneficiaries, namely technical directors and senior staff at the different organizations that received support from the center. The questionnaires have a number of common questions for all three groups, and they elicit responses customized to each group's status.
- A Resource Allocation analysis examined the use of financial and human resources by workstream and/or countries. Hence, it is based on a review of budgetary and human resource location data.

Table 8: Evaluation Question at the Entity Level

Evaluation Question at the entity level
Strategic Guidance and Governance: Has the Steering Committee (SC) been effective in providing strategic guidance and oversight of RTAC activities and contributing to setting priorities?
Internal Learning and management: To what degree have the center's systems and institutional set-up allowed for retention of organizational memory adequacy, and quality of administrative and operational support provided to advisors, including by their backstopping departments?
Use of technical resources: What contribution has the center 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?
Donors Coordination: To what extent are RTAC's activities effectively coordinated with DPs in the same sectors? To what level is coordination in place with country representations of the partners?
Exogenous Shocks and Adaptability: How has RTAC coped with conflict and fragilities in countries in the region? Have important exogenous events undermined the ability of RTAC to achieve its objectives? If so, has RTAC's response been adequate?
Incorporation of Global Topics: To what extent have governance, gender, climate change and financial inclusion dimensions been taken into account in the program design of CD services?
Sustainability: To what extent has RTAC built sustainability into the training provided?

²³ The functions refer to (1) Strategic guidance and governance by the SC; (2) Internal learning and management by Center staff; (3) Use of technical resources; (4) Coordination with DPs; (5) Exogenous shocks and adaptability; (6) Incorporation of global topics; and (7) Avenues to promote sustainability.

2.2. Findings

A. Steering Committee and Overall RTAC Governance including HQ Oversight

Steering Committee Strategic Guidance

123. The Evaluation Team considers that the strategic guidance by the SC is broadly effective. This is ensured by a mix of well-prepared SC annual meetings, timely decisions on strategic matters, and regular engagement by the center Director and its staff. The Online Survey investigated the relevance of TA and training for the strategic needs and priorities of the countries and institutions, and it found an overwhelming positive response – above 90 percent – across three Groups rating it as ‘Good’ or ‘Excellent’.

124. RTAC Strategic Guidance is supported by well-structured RTAC policies. Following the procedures of a standard Operations Manual, the interviews show that SC has endorsed the recommendations of the center and members at the Annual Meetings, while coordination has taken place both within the IMF and with country authorities to ensure relevance of the CD activities. The routine process is as follows: the center Director disseminates the SC report two weeks in advance of the Annual Meeting, holds regular bilateral meetings with SC members to discuss CD annual priorities, and sends questionnaires to donors and regional organizations for their feedback. LTXs also hold regular debriefing meetings with donors. Membership and participation rate for the SC meeting are satisfactory and were enhanced in FY2021 by remote participation.²⁴ The 2020 SC annual meeting did not take place, due to the COVID-19 pandemic. A good example of the SC setting new strategic priorities is the gradual adjustment during the initial months of the COVID-19 period, largely at the request of IMF and national authorities. All (100 percent) respondents to the Online Survey of Groups 1 and 2 rated as ‘good’ or ‘excellent’ the strategic AFW planning. The graph below shows the breakdown between ‘good’ and ‘excellent’ ratings.

Figure 4: Strategic AFRITAC West Planning Rating



125. Despite these positive findings, we also found opportunities for improvement in RTAC Strategic Guidance.

➤ Increase the frequency of SC meetings, as a single annual gathering often does not allow sufficient time for full discussions of questions to be addressed and follow-up of CD program performance. This would now be possible, as virtual meetings have become an option for members who cannot travel. Hence, it would be possible to have one in-presence meeting and one virtual meeting per

²⁴ Attendance has improved over time. In 2018, there was no attendance from Guinea Bissau, Niger and Togo. In 2019, only Niger did not attend. In 2021, on an indicative and comparative basis, all CO Members attended the meeting.

Moreover, the number of participants per agency was much higher. The SC annual meetings reports indicate:

- ✓ 42 participants overall in 2018
- ✓ 44 participants overall in 2019
- ✓ In 2020, the meeting was not held due to COVID
- ✓ 71 participants overall in 2021 meeting (online)

year, without increasing operational costs.

- Include more space for discussions during the SC meeting. Several of the interviewed DP Representatives mentioned the lack of space for discussion and for suggestions. They also highlighted the need to add space for TA coordination efforts (see below).
- Provide more detailed information on impact and outcomes of TA, and on strategic challenges facing the beneficiary countries, as well as their fragilities.

126. *RTAC Institutional Set-up.* The center benefits from a solid institutional set-up, with operational practices and procedures that generally work well (including HQ oversight).

- The center holds regular internal meetings to discuss relevant issues affecting workstreams and its staff is kept up to date on recent developments. Divisions also hold periodic Divisional meetings with Head Office and RTAC LTXs on a number of diverse issues and to give updates from missions.
- Several interviewees among backstoppers and DP underlined good distribution of work within the center and good collaborative behavior.
- The system to prepare the work program is transparent and it is led by the IMF departments (Africa Department and functional departments), while considering reform needs, identified priorities and TA requests of Beneficiary governments.
- However, we noted the difficulty to centralize reports and to access some activity reports. As suggested by one backstopper, there is a need for a system to track reports (Backstopper, FAD).

B. RTAC Management and Organization

Application of the RBM System

127. The Online Survey produced very positive results regarding the Effectiveness of the RBM approach. One hundred percent of responses among respondents of Groups 1 and 2 provided a ‘good’ or ‘excellent’ rating.

However, the Evaluation Team noted the following concerns:

- It is difficult to connect missions to outcomes in the log frame.
- It is difficult to access some reports: there is a need for a system that centralizes and tracks records (Backstopper, 12 July 2021).

128. Despite delays, there has been progress in implementing the RBM. For example, in 2018 the system was not yet in place, as originally planned. Furthermore, there has not been an RBM advisor, despite having a budget line for this position. That said, significant progress in results-based management has been made from the moment of implementation of the system and using the CD-Map. The use of the logframe throughout AFW’s activities is now compulsory.

129. However, the Evaluation Team found that the CD-PORT system, which was used during the review period of this Evaluation, did not enable an assessment of the progress and impact of the TA provided by AFW. As stated before, impact indicators relate to an overall action, which is not always exclusively traceable to a specific program or mission. These indicators are often linked to a more global policy or context, which is difficult to control by the TA.

Reporting

130. The Evaluation Team noted that annual reports make the evaluation and comparison of yearly data burdensome or even impossible. This is because the reports do not always follow the same structure and approach for presenting the budget, figures, graphs or other data.

The Use of Experts

131. This evaluation finds that the hiring of Short-Term Experts (STXs), based on the roster of the IMF network at HQ, appears to be generally smooth. This represents progress over Phase III. In this regard, the center is effectively an IMF regional office and, as such, the human resources (HR) involved are essentially those of the IMF. The selection mechanism for the experts operates well. The Long-Term Experts (LTXs) are responsible for selecting a STX on a roster, but the approval request is sent to

the IMF-HQ Department. Once the expert is chosen, there is a tendency to use the same expert. When the mission is requested, the approval of the mission is required. Then there is an approval procedure for reports. The system does not present any bottlenecks (Backstopper, 12 July 2021).

132. SC members and beneficiaries underscored that the shift toward virtual mode missions was a positive development as an effective response to the health crisis. However, they also highlighted the need for keeping in-person missions, so as to benefit from peer-to-peer learning. In this regard, views from the SC members were strongly supportive of the need to keep some in-person technical missions.

C. Design and Adaptability of CD Activities/Services

Country strategy and multi-year planning of CD

133. This evaluation has observed a greater focus on providing a strategic orientation to the programming of Phase IV, at both country and regional levels, as well as a multi-year approach, in line with the recommendations provided after Phase III. Identification of CD activities is also made in line with the Regional Strategy Notes prepared by IMF's Africa Department. The limited absorption capacity of beneficiary countries was also considered in the Program Document of Phase IV.

Incorporation of Governance, Gender and Climate Change topics

134. Information gathered indicated that global topics are not new for AFW, and their recent prioritization is strongly shared by all members of the SC. However, work to introduce them is spotty and mainly at the diagnostic stage. The interviewees indicated that the topic of climate change has mainly been on the table. They underlined the almost complete absence of the other topics: financial inclusion, governance, or gender. Here is a more detailed summary of their views:

- On Governance and Corruption: None of the interviewees mentioned this topic as being discussed at the SC level or incorporated in the center's activities.
- On Gender: None of the development partners mentioned this topic in the SC agenda. According to an interviewed backstopper, however, gender issues are included in the IMF agenda and the program document. But the Evaluation Team did not find gender considerations in the program document.
- On Human Rights: None of the development partners mentioned this topic in the SC agenda. Some expressed views that gender and human rights issues should indeed be better integrated in the work of AFW (DP Representative).
- On Climate Change: The majority of interviewed development partners' representatives recall prominent discussions and presentations on climate change during the SC meetings (DP Representatives). This topic is now better anchored in Public Financial Management (DP Representative). The inclusion of climate change issues in the Public Financial Management is also reflected in the revised version of RBM (Backstopper, FAD).
- On Financial Inclusion: None of the development partners indicated that this issue is formally addressed. The Evaluation Team did not find any trace of discussions or reporting that suggest this issue was considered as an objective of the center's activities.

Coordination with Development Partners

135. Regular and varied efforts are made to maintain and strengthen donor coordination. Donor coordination occurs primarily in three ways. Firstly, as indicated in paragraphs 4 and 5 above, in the lead-up to and during the annual SC. Secondly, when work plans are shared, and periodic meetings are held to discuss priority CD requirements. Thirdly, each Resident Advisor representing each workstream portfolio informs Development Partners (DPs) of planned missions and invites them to be briefed during or after the mission. Contacts are then maintained with individual DPs in each country. Overall, the approach taken is tailored to the needs and arrangements in place in each individual country.

136. The interviews showed that the development partners appreciate the coordination efforts of AFW. Some of these partners shared the following remarks:

- The strength of the AFW Center is that it provides work programs to donors. These work programs provide clarity on budget. However, the center does not always receive the work programs of other donors. The work programs are adapted to local issues and contexts, and they appear to be well-coordinated.
- Some interviewees also underlined excellent relations with AFW Director and his great availability, as well as relations with the center as a whole. These facilitate coordination and transparency.
- The AFW Center is recognized for swift communication of documents, open and proactive information exchanges, and high transparency.
- The Development Partners appreciate the center's detailed and clear trimestral Gazette.
- According to some DP, benchmarking of success stories among beneficiary countries is an added value of the regional approach.

137. On balance, our evaluation finds that efforts now being made to strengthen donor coordination must be further expanded, if possible following best practices region-wide. The most effective donor coordination is that exerted bilaterally by official institutions at the country level, and the center should better consider this issue and monitor that this is realized. AFW and other DPs can support country-led efforts through information sharing and collaboration. But the final responsibility must rest with country administrations, to establish effective mechanisms to coordinate the TA requested from different providers.

138. There is also a need to discuss more coordination issues during SC meetings. DPs could be better involved in the work program development. However, even when this happens, the lack of involvement of DPs is often due to a choice made by a given DP and not the lack of willingness to coordinate from the center (DP Representative, 29 September 2021).

Exogenous shocks, resilience, and adaptability (including COVID-19)

139. The overall perception of the three surveyed Groups on AFW response to the pandemic was positive. Excluding 'no opinion' responses, 61 percent of respondents of all groups and for all countries found that the Impact and Effectiveness of AFW's response to the COVID-19 pandemic were good. Twenty-seven percent of respondents, still excluding 'no opinion' responses, found the Impact and Effectiveness of the response to be 'excellent'. Eleven percent of respondents found them 'modest' and less than one of respondents considered them 'poor'. The AFW response to the challenges posed by COVID-19 was gradual. Initially, the center adopted a 'wait and see' position, until it had more clarity on the extent of the pandemic and possible reactions by countries. While there was little certainty at IMF HQ on what to do, in-person missions were restricted or canceled. The SC meeting that was to be held in 2020 was also canceled.

140. However, despite overall positive feedback, as seen in Chapter 2, some beneficiaries held somewhat less enthusiastic views on the adequacy of AFW response in helping countries to overcome the pandemic. On the one hand, some members of the SC indicated that "AFW has very well adapted to the sanitary crises. The center supported countries in their response strategy. Webinars have been put in place" (DP Representative). As highlighted in sections above, although several activities had to be canceled, "a lot has been done despite COVID-19" (backstopper). Another interviewee underlined that the center has been "very reactive during the health crisis and that 81 percent of activities planned have been realized" (DP Representative). That said, it was underlined in the interviews that the "training online is difficult and offers no sustainability" (DP Representative). One respondent criticized connectivity issues during the remote missions (IMF backstopper). Some respondents felt there have not been sufficient TA activities during the health crisis. Other comments were as follows:

- There should have been more support for the preparation of reports on control of public expenses related to COVID-19 pandemic (Group 1 respondent).
- There should have been more support on tax expenditure management (Group 3 respondents).
- There should have been more support for better management of inflation and debt (Group 3 respondents).

141. An important lesson learned from COVID-19 is the need to be prepared to restructure the program with flexibility as a response to crises. Some respondents thought it would have been useful to have developed a specific workplan for operations in the COVID-19 pandemic. Clearly, medium-term priorities should be backloaded for the shorter term. It is difficult, however, to evaluate what could have been done better, based on SC reports alone. On-site visits would be necessary to get a better vision of the projects.

142. Budget restructuring. Our evaluation considers there has been good budget restructuring to adapt to circumstances. During this crisis, money spent may have been below the budgeted amount partly due to virtual CD activities being implemented at a lower cost (that is, remotely), but under-execution of budgets has been consistently noted, even before COVID-19. However, given that the AFW had to face not only the COVID-19 pandemic, but also EBOLA health crises in several countries, political crises in some others and challenges related to terrorism in the Sahel, the budget execution rate (oscillating between 71 percent and 90 percent throughout the evaluated period) is considered as reasonable and even remarkable.

Sustainability

143. Surveys highlighted sustainability concerns about the lack of domestic ownership and limited absorption capacity:

- *Lack of local absorption capacity.* DP Representatives confirm there are still absorption difficulties and weaknesses in the implementation of objectives in the beneficiary countries.
- *High staff rotation and/or removal of key staff in certain agencies.* It has been highlighted that while the value-added of AFW involves providing local expertise, the impact remains limited due to significant staff rotation within the administration. This has been described as a long-term challenge related to ground realities (DP Representative). One respondent, however, felt that while the rotation risk is obvious, there is actually not much loss of knowledge over the long term, since the expertise is also relevant in other positions in public administration (DP Representative). Nevertheless, in online surveys too, the high staff rotation was mentioned several times as an obstacle to sustainability. This evaluation endorses that observation.
- *Too many remote missions.* According to one of the interviewees, training online does not offer any sustainability perspectives, since real interaction is much more complex (DP Representative). This evaluation endorses that observation.
- *Insufficient involvement of decision-makers.* Some interviewees pointed out that AFW focuses on middle management and not enough on the decision-makers' level (DP Representatives). This evaluation endorses that observation. However, the IMF has already responded to this argument, by pointing out that middle managers will have greater responsibilities in the future.
- *Low knowledge transfer rate between senior staff and newly recruited staff in local statistical institutions.* Poor knowledge transfer and low motivation of senior staff were mentioned as a reason for low sustainability of CD activities of the center, in the Online Survey of Group 3. According to that respondent, the recruitment of new staff should be organized on a more regular basis and at least four senior staff should be kept at the institution to enhance sustainability.

2.3. Conclusion and Recommendations

144. This Evaluation has observed that Phase IV of AFW has **adequately considered and implemented several of the recommendations of Phase III**. Its programming is more in line with **clearly defined strategies**, and it has a more **regional and multi-year focus**. The limited absorption capacity of beneficiary countries was also considered in the programming. One shortcoming, however, can be observed in the still insufficient consideration of global and cross-cutting issues – such as financial inclusion, governance, or gender – in CD planning and delivery.

145. Substantial efforts are being made to maintain and strengthen donor coordination, but the efforts in that field of the TA recipients and country administrations should also be addressed and

monitored. AFW prepares its budget by programs, while the Common Evaluation Framework (CEF)²⁵ uses a classification of the CDs by topics, a classification that can be freely proposed by departments. These topics could cover a CD workstream provided in a region/country grouping by a single department or by several. Hence, there is a contradiction between the CEF's approach, which is based on the IMF's departmental organization, and the center's approach, which defines its framework by program. This poses problems during the evaluation, particularly in obtaining raw information for scoring the Efficiency criterion, since financial data are not available at a detailed level by workstream/objective/country.

Furthermore, deeper discussions among DPs should ideally take place in SC meetings or in any other *ad-hoc* formal setting to be established.

146. AFW's institutional set-up is broadly effective and adequate, although deeper discussions of substance and coordination among DPs would be desirable. Implementation of the **RBM system is a game-changer** in AFW's overall governance, which is expected to lead to more structured and possibly more impactful TA in the beneficiary countries. The system, however, should still be better implemented and integrated at all levels of the TA provided. **Even though the center's program budget was presented by objectives, it was not linked to the RBM system.** The need to better streamline reporting at the center's level and TA level is also an issue to consider. On a positive note, in line with the recommendations of Phase III, more stable and senior short-term expertise was employed.

147. AFW's reaction to the pandemic was overall considered positive. The center did its best to support countries in their response strategy, while it continued to deliver its work program. Perhaps it would have been useful to develop a specific workplan for operations related to the COVID-19 crisis and to address its consequences in terms of budget and resources to be used. Because of the pandemic, a shift in working methods was observed. More virtual missions took place, without substantially affecting the effectiveness of the center's activities. Hence, the move to virtual TA should be considered in the future, while maintaining an adequate balance of in-person missions to preserve peer-to-peer learning.

148. Finally, while substantial efforts were deployed to ensure sustainability of the center's activities, the usual shortcomings remain, especially regarding the beneficiaries' low absorption capacity. A deeper partnership with the countries' leaders would be desirable, to ensure sufficient momentum in the reforms and to retain the trained staff to implement them.

The above conclusions lead us to formulate the following **recommendations**:

Strategic Guidance and Governance by the SC

CONCLUSION 1: STRATEGIC GUIDANCE BY THE SC IS BROADLY EFFECTIVE.

149. Areas for improvement would be to increase the frequency of SC meetings and to have for instance one in-person meeting and one virtual meeting per year, without increasing operational costs. It would be also useful to include more space for discussions during the SC meeting, especially regarding the impact and outcomes of TA, and on strategic challenges facing the beneficiary countries, as well as their fragilities.

RECOMMENDATION 1. CONSIDER HAVING A MID-YEAR SC MEETING FOCUSED ON A PROGRAM REVIEW AND FOLLOW-UP, IN ADDITION TO THE ANNUAL MEETING.

150. More SC meetings should also help address perceptions of insufficient discussions and follow-up of CD program performance. We also recommend deepening discussions on TA coordination efforts, as well as exchange of information on TA impact and outcomes. This is also in line with the expectations of several DP Representatives. Moreover, increasing the number of SC meetings would increase space

²⁵ The CEF was updated in September 2020.

to address cross-cutting issues, which are also important to DPs, such as gender, financial inclusion, fragile states and climate change.

Incorporation of Global Topics

CONCLUSION: INFORMATION GATHERED INDICATED THAT GLOBAL TOPICS ARE NOT NEW FOR AFW AND THEIR RECENT PRIORITIZATION IS STRONGLY SHARED BY ALL MEMBERS OF THE SC.

151. However, we observed that work to introduce them is spotty and mainly at the diagnostic stage. Mainly, the topic of climate change has been on the table.

RECOMMENDATION 2. AFW CENTER AND IMF AS A WHOLE SHOULD FURTHER FOCUS ON KEY GLOBAL TOPICS (GOVERNANCE, GENDER, CLIMATE CHANGE, FINANCIAL INCLUSION).

152. The enhanced space for discussion and increased frequency for SC meetings could promote inclusion of such topics in the discussions. However, these topics should also be implemented in practical missions and activities.

Coordination with Development Partners

CONCLUSION: REGULAR AND VARIED EFFORTS ARE MADE TO MAINTAIN AND STRENGTHEN DONOR COORDINATION.

153. To improve donor coordination, however, work programs would need to be received from other donors, while coordination that also takes place at country-level would need to be monitored. It would also be useful to discuss more coordination issues during SC meetings.

RECOMMENDATION 3. ESTABLISH A MECHANISM TO SHARE LESSONS LEARNED FROM GOOD PRACTICES IN WEST AFRICA.

154. Enhanced space for discussions during the SC meetings and more frequent meetings of SC should partially address this recommendation. It is recommended to have one in-person meeting and one virtual meeting per year, without increasing operational costs.

Exogenous Shocks, Resilience and Adaptability

CONCLUSION: THE OVERALL PERCEPTION, AS GATHERED FROM THE SURVEYS AND INTERVIEWS ON AFW RESPONSE TO THE PANDEMIC, WAS POSITIVE.

155. Comments received indicated the need to receive more support for the preparation of reports regarding control of public expenses related to COVID-19 pandemic, more support for tax expenditure management, and more support for better management of inflation and debt. An important lesson learned from COVID-19 is the need to be prepared to restructure the program with flexibility in response to shocks. One possible area for improvement would be to better restructure the budget to adapt to circumstances.

RECOMMENDATION 4. GIVEN THAT POST-COVID-19 VIRTUAL MISSIONS CAN BE CARRIED OUT WELL, BUT WITHOUT THE NEED FOR FULLY ELIMINATING IN-PERSON MISSIONS, FUTURE ANNUAL WORK PROGRAMS SHOULD DEFINE IN-PERSON/VIRTUAL MISSION RATIOS PER WORKSTREAM AND SHOULD REPROGRAM THE SIGNIFICANT COST-SAVINGS PER YEAR FOR POST-COVID-19 CONDITIONS.

156. Furthermore, when responding to a sudden crisis, there is a need to organize a precise mapping of local needs about the management of the crisis itself. It is recommended that specific consultations be organized with each relevant beneficiary, prior to program restructuring. This would improve understanding of the specific needs of the moment and the expectations of beneficiaries, while also including them in the adapted version of the program. There is a need to adapt budgets accordingly.

Sustainability

CONCLUSIONS: CAPACITY ASSESSMENTS (CAs) CAN BETTER INFORM *EX-ANTE* ABOUT WHAT CAN BE DONE TO DEAL WITH THE LIMITED SKILL CAPACITIES, NUMBER OF LOCAL STAFF AND POLITICAL ECONOMY CONSTRAINTS THAT MAY PREVENT IMPLEMENTATION OF TA RECOMMENDATIONS. SIMILARLY, INSUFFICIENT BUY-IN AT THE APPROPRIATE LEVEL COULD HAMPER THE REFORMS NEEDED FOR THE SUCCESS OF TA.

RECOMMENDATION 5. FOR EACH MAJOR REFORM, CARRY OUT *EX-ANTE* COUNTRY-BASED LOCAL OWNERSHIP AND CAPACITY ASSESSMENTS (CAs) UPFRONT BEFORE ENGAGING IN CD ACTIVITIES.

157. If analysis reveals a lack of proper conditions for a successful implementation, it is recommended that a work program to create such conditions should be designed and implemented. An alternative solution would be to stop CD financing for such CD activity, until conditions change, and the matter is addressed with the country's lead.



OTTAWA

275 Slater Street,
Suite 1600, Ottawa,
K1P 5H9, ON, Canada

Brussels

Silver Building,
70A Boulevard Auguste Reyers
Brussels, Belgium

London

Cargo Works
Unit ET 5.03, 1 – 2 Hatfields, SE1 9PG,
London, United Kingdom

Montreal

1111 rue Charles Ouest,
Bureau 700, Longueuil,
J4K 5G4, QC, Canada

Nairobi

Vienna Court,
State House Crescent Road,
P. O. BOX 12263-00100,
Nairobi, Kenya

WWW.COWATER.COM