

**U.S. Department of the Treasury
Office of Technical Assistance**

**Jamaica Budget and Financial
Accountability Project**

Evaluation Report

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BIXAL



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ACRONYMS & ABBREVIATIONS

AGD	Accountant General’s Department
BFA	Budget and Financial Accountability
BOJ	Bank of Jamaica
EQ	Evaluation Question
FATAA	Foreign Aid Transparency and Accountability Act
FMIS	Financial Management Information System
GAR	Government Accounting and Reporting Unit
GOJ	Government of Jamaica
IMF	International Monetary Fund
KII	Key Informant Interview
Logframe	Logic Framework
M&E	Monitoring and Evaluation
MCC	Millennium Challenge Corporation
MEL	Monitoring, Evaluation, and Learning
MOFPS	Ministry of Finance and Public Service
NGO	Nongovernmental Organizations
OTA	Office of Technical Assistance
PAS	Pension Administration System
PEFA	Public Expenditure Financial Accountability
PFM	Public Finance Management
TA	Technical Assistance
TOC	Theory of Change
TSA	Treasury Single Account
U.S.	United States
USAID	United States Agency for International Development
USG	United States Government



I. EXECUTIVE SUMMARY

Jamaica Budget and Financial Accountability Project

Department of Treasury's Office of Technical Assistance's (OTA) Jamaica Budget and Financial Accountability (BFA) project provided technical assistance (TA) in public financial management to the Government of Jamaica (GOJ) from 2017–2021. OTA advisors worked closely with their counterparts in Jamaica's Accountant General's Department (AGD) of the Ministry of Finance and Public Service (MOFPS) with a goal of strengthening the management of public finances to help ensure the availability of sufficient funds to meet government service delivery needs by improving cash management and internal controls of the AGD. This work was guided by the five project objectives detailed in the text box.

Evaluation

In September 2022, OTA engaged Bixal to undertake a summative evaluation of the project in order to answer the following evaluation questions (EQs):

EQ 1: To what extent were each of the anticipated project outcomes achieved?

EQ 2: Which of these outcomes have been sustained over time and why?

EQ 3: Which of the BFA's project outcomes were not achieved and why?

Bixal's qualitative evaluation methodology included a desk review of OTA's project documents; interviews with a total of 16 respondents from six organizations, including OTA as well as AGD, Bank of Jamaica (BOJ), MOFPS, and the International Monetary Fund (IMF).

This evaluation did not assess OTA's projects focused on IT governance or International Public Sector Accounting Standards (IPSAS). The evaluation team had some difficulty securing interviews with the GOJ and based much of the evaluation on OTA project documentation, external reference documents, and interviews with OTA staff.

BFA Objectives
















1. Improve cash management through creation of a bank account inventory with signatories and visibility to all accounts.
2. Review pension process and internal controls to ensure accurate distributions to pensioners.
3. Implement a daily reconciliation process for Consolidated Fund operations.
4. Assist with implementation of the Travel Card program.
5. Enhance the capacity of the Government Accounting and Reporting Unit (GAR) through a review of job descriptions and standardization of information flow.




Summary of Findings

Underlying the five key objectives was OTA's desire to improve public financial management for sustainable fiscal consolidation. **Overall achievement of the project objectives was partial and mixed (Table 1).**


Table 1: BFA Project Overview: Fully Achieved, Partially Achieved, and Not Achieved objectives and outcomes.

Objective Area	Outcome Focus
 1. Cash Management	 GOJ bank account visibility and tracking
	 Consolidate cash resources (Treasury Single Account (TSA))
	 Regular resource reports for active cash management
 2. Pension Reform	 Plan for/enhance administration of pension benefits and payments
	 Enhanced plan for functionality/systems of pension benefits and payments
 3. Daily Reconciliation	 Automated reconciliations to improve cash management and internal controls
 4. Travel Card	 Travel Card program for government travel expenditures
	 Reconciliation process to ensure compliance of travel expenditures
 5. Government Accounting and Reporting Unit	 Effective staffing, protocol use, and capacity assessments
	 Timely and accurate financial reports for enhanced decision-making

PROJECT OBJECTIVE 1—CASH MANAGEMENT

 OTA provided guidance and assistance on the Central Treasury Management System and the TSA to improve the predictability of cash flow, cash management, and the budget process. The target was to increase the share of payments recorded and performed through electronic fund transfer to the TSA. ***Project Objective 1 was partially achieved because not all relevant accounts were incorporated into the TSA.***


PROJECT OBJECTIVE 2—PENSION REFORM

 The passage of the Pension Law in 2017 and implementation of related regulations in 2018 facilitated progress in pension reforms. OTA provided process flow maps, an action plan for implementing system enhancements, processes for disbursement, and validation to the AGD. The planned user testing of the BOJ Financial Management Information System (FMIS) was not completed and the system was not yet operationalized. The follow-on training for the




completed pension reforms was partially achieved. There was insufficient time to implement all reforms during the OTA project. *Project Objective 2 was partially achieved because time constraints limited full implementation.*


PROJECT OBJECTIVE 3—DAILY RECONCILIATION

 OTA supported the AGD to automate daily account reconciliations and limit the need for engaging in manual adjustments. All relevant accounts, however, are not in the TSA, so this improvement is not instituted across the GOJ. Additionally, MOFPS has only limited digital access to the TSA due to incomplete FMIS operations. *Project Objective 3 was partially achieved; OTA assistance helped the BOJ automate and standardize reconciliation of accounts in the TSA.*

PROJECT OBJECTIVE 4—TRAVEL CARD

 The OTA and its counterparts identified the goal of establishing a travel credit card system for government employees. This would allow for better control of expenses and easy reconciliation of travel-related expenses. *Despite significant efforts by OTA toward this objective, Project Objective 4 was not achieved because the GOJ decided to pause the Travel Card program for reasons not made clear to the evaluation team.*

PROJECT OBJECTIVE 5—GOVERNMENT ACCOUNTING & REPORTING UNIT

 The evaluation team found that the objective of enhancing the capacity of the Government Accounting and Reporting (GAR) unit was not achieved. Project Objective 5 included outcomes focused on updating job descriptions and using them to better staff the unit (Objective 5.1) and building capacity for accurate and timely financial reporting (Objective 5.2). At the conclusion of OTA's engagement, the job descriptions were updated, but no other activities were completed. *Although Outcome 5.2 was partially achieved, Project Objective 5 was not achieved.*

Conclusions and Recommendations

The evaluation team found that the five objectives were highly relevant to country conditions at the time of implementation and closely aligned with the government's strategy and priorities. **Of the five objectives, three were partially achieved, and two were not achieved.** Under the fiscal consolidation objectives, the project targeted progress on pension reform and improved cash management leading to a consolidation of accounts within the TSA. Reporting on the various outcomes was complicated by a lack of monitoring data. The OTA End of Tour Report described outcomes, but the lack of AGD data made it difficult to quantify change. Some reforms, such as cash management and pension reform, took longer than originally envisioned. **Cumulative evidence suggests that the reforms supported by the OTA related to cash and**



treasury management have been sustained. The evaluation team reached the following **main conclusions**:

1. **Project design should be more holistic and data driven.** The project documentation did not demonstrate adequate consideration of assumptions, behavior change, risks, or the theory of change (TOC) at the project design and planning phase.
2. **In designing and sequencing complex reform projects such as the Jamaica BFA, it is important for OTA to demonstrate quick and important wins.** This helps to ensure support for reforms (e.g., pension reform and TSA development) that require more time to build consensus and to prepare and implement modifications to legal and policy frameworks. However, the need for quick results should not occur at the expense of project design and planning.
3. **TA was well received, but not fully effective at achieving the project aims.** Significant progress was made in cash management and pension reforms, but not fully operationalized during the project period. The Travel Card program and building capacity of the GAR largely were not achieved. Continued staffing changes within the GOJ, which impacted continuity and high-level buy-in, also limited progress. The workplan appears overly ambitious given how complex and multidisciplinary the activities were.
4. **Achieving objectives and sustaining outcomes requires a complex set of actions by a number of stakeholders.** The involvement of a range of stakeholders (including OTA, AGD, BOJ, MOFPS and other GOJ institutions, and donors) continues to be necessary to move reforms forward and critical coordination could be strengthened.

The evaluation team found that the OTA workplan was well aligned to the needs of the GOJ, but the workplan may have included too many objectives requiring multidisciplinary skills for the timeframe, especially given interruptions due to COVID-19, staffing changes, and necessary sequencing of activities.

RECOMMENDATIONS

The evaluation team makes the following **key recommendations**:

Engaging Stakeholders

1. **Deepen engagement across stakeholders and staff levels.** Intentional engagement with stakeholders (e.g., relevant agencies and ministries, and donors) coupled with working with staff across all levels, can increase understanding of the local context, further counterpart engagement, and better direct the project activities. Consider convening objective-specific working groups in future engagements.



2. **Engage collaboratively with the donor community.** Develop more formalized, higher-level coordination between donor agencies to ensure efficiencies and streamline synergies.
3. **Ensure counterpart governments have necessary infrastructure in place to support and sustain recommended reforms.** Assess the status of extant systems needed to support activities when developing objectives and activities to help determine if major infrastructure overhauls are necessary to achieve project activities and outcomes.
4. **Engage counterpart in greater communication, monitoring, and evaluation.** Create agreements on realistic activities and proposed outputs, review output integration with other international or donor activities, and establish a regular quarterly/semiannual monitoring and review process. Without reliable data and a clear M&E plan it is not possible to accurately evaluate certain outcomes and the broader objectives of the OTA BFA Team in Jamaica.

Programmatic Planning & Management

5. **Incorporate a comprehensive programmatic risk assessment into project development.** Identify risks that may impact achievement of outcomes during the project design—use a systems approach to identify and map potential risks at all levels, determine the risk severity, and develop mitigation measures.
6. **Develop proposed reform strategy in a sequenced manner.** Use the risk assessment to inform project design (e.g., status, system and capacity constraints, and opportunities for reform) in order to plan reforms and activities in the appropriate sequence.
7. **Develop a context-aware long-term strategic plan.** This long-range plan is an essential element for designing project-level, long-term, holistic strategic plans, and corresponding performance indicators.
8. **Develop a comprehensive logic framework at the planning stage and update throughout the project lifecycle.** This is an essential tool for planning and implementing project activities that can be used to track progress and subsequently be evaluated to assess outcomes and impact—the basis for the monitoring and evaluation (M&E) plan.

II. BACKGROUND AND PROJECT OVERVIEW

Although the GOJ has made progress stabilizing the economy and reducing reliance on external debt, there remains a need to strengthen governance and improve public financial management to



create the fiscal space for needed investments in infrastructure and social services and to promote inclusive growth.

The GOJ has historically had weak oversight of its cash and treasury operations, resulting in inefficient use of the government's financial resources to support its projects and priorities, as well as increasing the risk of accounting and payment errors and misuse or loss of financial records. This was due in part to a lack of access to and knowledge of available government bank accounts. The AGD, located in the MOFPS, made progress in modernizing and integrating treasury systems. However, the AGD continued to lack the capacity to compile timely and accurate financial information that undermined the GOJ's ability to make optimal financial decisions. The AGD also relied too heavily on manual accounting operations including operational payment processes (government travel), payments to pensioners, and the reconciliation of cash transactions, all of which hampered expenditure tracking and cash management operations. Reliance on manual processes also presented internal control risks, including the increased likelihood of inaccurate benefit calculations to pensioners and loss of records.

The goal of this OTA project was to strengthen the management of public finances to help ensure the availability of sufficient funds to meet government service delivery needs by improving cash management and internal controls of the AGD. Project objectives included: 1) enhancing the oversight and management of cash resources; 2) improving and automating pension benefit calculations and payments; 3) enhancing the effectiveness of the Government Financial Management System to support automated reconciliation of the Central Processing Account; 4) implementing a Travel Card payment program to improve controls on government travel expenditures; and 5) enhancing the ability of the AGD reporting unit to provide timely and accurate financial information to management.

OTA addressed the project components by providing TA using resident-based and intermittent expert advisors who have worked closely with counterparts in the AGD, BOJ, and MOFPS. The project began in April 2017 and ran through May 2021. During the project, there was significant turnover at the top levels of the MOFPS, including the Minister of Finance, Financial Secretary, and the Accountant General, which posed challenges to continuity. The final year of the project (2021) coincided with the COVID-19 pandemic. Although the Resident Advisor remained in the country, work during the period of March 2020 to May 2021 was conducted remotely from the advisor's residence. The requirement for remote work, coupled with attention diverted to pandemic-related health and economic issues, reduced the impact the project was able to achieve.

III. EVALUATION METHODOLOGY AND PURPOSE

The evaluation of OTA's BFA project serves two overarching purposes:



1. To ensure compliance with the Foreign Aid Transparency and Accountability Act (FATAA) of 2016,¹ which includes requirements to evaluate the outcomes and impacts of OTA's projects whose dollar value equals or exceeds the median project size and apply the findings and conclusions of such evaluations to proposed project design.
2. To provide OTA with in-depth, third-party, retrospective insights of its BFA project activities in Jamaica. The evaluation will focus on the key evaluation questions related to its contributions to Jamaica's public financial management sector development. Some aspects of OTA's experience in Jamaica may be extrapolated to current or future projects in Jamaica or other countries to inform adaptation, improve projects, discover ways to reduce the time to achieve project outcomes, identify new ways to effect positive change, and document project achievements and success.

This evaluation did not assess OTA's Jamaica projects focused on IT governance or IPSAS.

Evaluation Questions

Bixal's evaluation team collaborated with OTA's M&E team and project team to develop three EQs to better understand the OTA project in Jamaica. The EQs provided the foundation for the evaluation review. Bixal then wrote interview guides and other evaluation instruments predicated on the EQs and related areas of interest previously defined with OTA. The following overarching EQs were deployed:



EQ 1: TO WHAT EXTENT WERE EACH OF THE ANTICIPATED PROJECT OUTCOMES ACHIEVED?

This question evaluated which project objectives were achieved by the BFA project.



EQ 2: WHICH OF THESE OUTCOMES HAVE BEEN SUSTAINED OVER TIME AND WHY?

This question focused on the sustainability of OTA's contributions to Jamaica's public financial management practices and institutions.



EQ 3: WHICH OF THE BFA'S PROJECT OUTCOMES WERE NOT ACHIEVED AND WHY?

This question evaluated both enabling and constraining factors to project achievements, including external factors outside OTA's influence.

¹ Foreign Aid and Transparency and Accountability Act of 2016, Public Law 114-191
<https://www.congress.gov/114/plaws/publ191/PLAW-114publ191.pdf>



In the evaluation inception report, a fourth EQ was considered: Did OTA allow sufficient time to achieve full implementation of project objectives? The answer to this question is incorporated into answers to EQ 1, EQ 2, and EQ 3.

Annex 2 presents a matrix of the project overview; a matrix of outcomes achieved and sustained (EQ 1 and EQ 2) and objectives not achieved (EQ 3).

Evaluation Methodology and Process

The evaluation team consisted of a team leader with an extensive background in program evaluation; a subject matter expert in public financial management; an M&E specialist working remotely and one Jamaican M&E specialist, both with extensive qualitative evaluation experience.

Primary evaluation methods included a desk review of project documents provided by OTA and context documents; key informant interviews (KIIs) and/or group interviews; and results mapping. The combination of these methods provided multiple perspectives and sources that support findings related to the EQs. Annex 1 includes a data source matrix.

DATA COLLECTION

Document Review

The evaluation team members collaborated on the document review process through a multi-phased process that included the organization of the entire suite of OTA documents into categories; the selection and prioritization of high-value sources; the identification of preliminary findings for deeper probing and verification; the identification of context (non-OTA) sources to fill knowledge gaps and triangulate/validate findings from other sources; and a data coding process using the ATLAS.ti qualitative analysis application that enables categorization of document sources, text excerpts, themes, key words, etc.

KIIs

The evaluation team created questionnaires based on the EQs. All interviewers closely followed prepared interview guides and instructions to ensure that interviews were unbiased and focused on the EQs. In total, there were sixteen respondents, including representatives from AGD, BOJ, MOFPS, IMF, as well as OTA. Most interviews lasted approximately one hour; some lasted 90 minutes. One limitation of this evaluation was that all interviews were conducted virtually, at the request of the GOJ. Annex 6 contains a list of KIIs conducted.

All KIIs were recorded and transcribed. Qualitative analysis of KII data was conducted on an ongoing basis concurrent with fieldwork to ensure quality and the identification of emerging findings and trends as soon as possible during the evaluation's data collection phase. KII notes were coded and analyzed with the ATLAS.ti application by grouping similar data under themes



or categories so the evaluation team could easily locate, retrieve, and combine the textual data that corresponds to an EQ, concept, or theme of interest.

Results Mapping

Evaluation team members created one matrix for EQ 1 and EQ 2 and a separate matrix for EQ 3, which can be found in Annex 2. The matrix for EQ 1 and EQ 2 contains data related to achievement and sustainability of project outcomes. The matrix for EQ 3 contains data related to non-achievement of project objectives.

DATA VALIDATION

Evaluation team members convened an extended analysis workshop. During this workshop, the team filled in findings for each achieved/sustained outcome in the matrix for EQ 1 and EQ 2 and findings for the unachieved objectives in the separate matrix for EQ 3. Preliminary findings and emerging trends were debated among the team. The team identified knowledge gaps, exchanged insights, sought clarification, and proposed next steps for triangulation and validation.

On May 12, 2023, insights and ideas from the analysis process were presented to the OTA M&E team as preliminary findings. This presentation provided the OTA M&E team an opportunity to vet and discuss the findings before the final evaluation report was drafted.

QUALITY ASSURANCE

The evaluation team followed standard quality assurance best practices that include the following:

- 1) Notetakers uploaded their notes and transcripts after each KII. The team leader/Bixal staff reviewed notes and transcripts for accuracy, completeness, precision, and quality.
- 2) Three members of the evaluation team met daily while onsite in Kingston, Jamaica. Other members of the team contributed to data analysis virtually and through written comments. The data analysis meetings provided an opportunity for evaluation team members to check each other's assumptions, identify knowledge gaps, brainstorm about next steps for data triangulation/validation, and cross-check data quality.
- 3) The ATLAS.ti qualitative data analysis software enabled the team to check for accuracy and completeness of qualitative data as they were entered and coded. Standard cross-checking protocols were followed to ensure consistency and accuracy.
- 4) The ATLAS.ti application enabled the team to efficiently compile quotes from documents and KIIs to support findings, inform results mapping, and complete the matrix for EQ 1 and EQ 2 and the matrix for EQ 3.



LIMITATIONS

Lack of TOC or logframe in project planning

A very useful tool for planning, evaluation, and learning is a TOC and is the cornerstone of best practices for practical M&E. In the project planning phase, OTA did not establish and document a TOC or note the behavior change required for objectives to be achieved and outcomes to be sustained. OTA also did not document its assumptions or anticipate the various additional numerous risks that hindered achievement of the project outcomes. Finally, the project lacked a comprehensive M&E plan to measure and assess achievement. The lack of typical project design elements in addition to TOCs, including planning stage original logic framework (logframe) or results frameworks, performance indicators, and baseline metrics, limited the ability of the evaluation team to design an evaluation focused on project performance using best-practice evaluation methods.

Limited monitoring data

The OTA End of Tour Report describes project outcomes, however, monitoring data are lacking to quantify achievements.

Limited number of respondents

It was difficult to get the necessary individuals within the GOJ to commit to interviews. Four representatives of the AGD participated in interviews, but the evaluation team was not able to talk to senior executives at either the BOJ or the MOFPS. The findings are therefore based on this limited number of interviews with the GOJ, as well as the OTA documentation and interviews.

All KIIs were conducted virtually

Due to adverse timing issues outside of the evaluation team's control, the GOJ was conducting its annual budget discussions at the time of the evaluation; therefore, many government employees and BOJ counterparts would not be available for discussions. All interviews were conducted virtually, which the evaluation team found challenging. Technology—particularly connectivity issues—also proved to be an impediment.










IV. PROJECT FINDINGS

The overarching goal of the OTA BFA project was to improve public financial management for sustainable fiscal consolidation. The project focused on five key areas: (i) government cash management, (ii) pensions, (iii) Travel Card efficiency, (iv) automated reconciliation, and (v) improving government reporting processes. The evaluation team evaluated progress against each of the five objectives in the following sections.









The evaluation team found some inconsistencies in the intended outcomes in the logic framework (logframe) used to describe OTA’s project and those cited in the End of Tour Report prepared by advisors. Table 2 presents the objectives and outcomes as presented at the end of the project as they appear in the final advisor report, along with a high-level assessment of achievement by the evaluation team.

Table 2: Summary Review of OTA’s Jamaica Budget and Financial Accountability Project.

Objective Status	Outcome	Status
 Objective 1: Improve cash management through creation of a bank account inventory with signatories and visibility to all accounts	 AGD has full visibility into GOJ bank accounts. The AGD effectively utilizes the bank accounts to track all accounts on an ongoing basis.	The government achieved inventory of all accounts. Sustained.
	 AGD uses its procedures to close unnecessary accounts and consolidate government cash resources under its control.	The government rolled in some but not all ministries, departments, and agencies accounts into a TSA. Transfer procedures and regulations operationalized.
	 AGD produces and uses liquidity reports to actively manage government cash resources. The GOJ has improved understanding of its cash position and uses this information to inform borrowing and payment decisions.	Government cash resource reports are submitted on a regular basis. Procedures operationalized. Sustained.
 Objective 2: Review pension process and internal controls to ensure accurate distributions to pensioners	 The GOJ uses process flow maps, concept papers, and action plans to integrate and enhance system functionality to administer pension benefits and payments efficiently and accurately.	Process maps, concept map, and action plan developed. Pension reforms are difficult to achieve, requiring significant buy-in from many actors. Not all functionalities were integrated into the pension system.
	 Enhanced pension administration reduces risks of ineligible payments and inaccurate benefit calculations.	One output was partially achieved—training for pension staff employees.
 Objective 3: Implement a daily	 AGD Cash Management Unit uses automated reconciliations to timely,	Cash management reconciliations were operationalized and



Objective Status	Outcome	Status
reconciliation process for Consolidated Fund operations	efficiently, and effectively manage cash. Automated reconciliations improve internal controls, reducing the opportunity and need for manual adjustments.	automated for accounts that were in the TSA. Sustained.
 Objective 4: Assist with implementation of the Travel Card program	 AGD implements a Travel Card program to improve the efficiency of travel expenditures and improve internal controls over government travel, including through preauthorized limits and increased availability of supporting documents.	Decision-making at GOJ on hold.
	 AGD implements a reconciliation process that improves internal control and transparency of travel expenditures by ensuring that expenditures are authorized and comply with regulations.	Travel Card program not implemented. GOJ requested postponement.
 Objective 5: Enhance the capacity of the GAR through a review of job descriptions and standardization of information flow	 AGD uses updated job descriptions to effectively staff the unit and uses recommended protocols and operational capacity assessment to enhance GAR.	Personnel descriptions were generated. With ongoing change management processes, these were not routinely upgraded or updated.
	 New GAR unit consistently develops accurate and timely financial reports to respond to internal and external queries and facilitates enhanced decision-making by management within GOJ ministries.	The government is implementing new FMIS processes with the World Bank. These systems were not in operation.



Project Objective 1—Cash Management

IMPROVE CASH MANAGEMENT THROUGH CREATION OF A BANK ACCOUNT INVENTORY WITH SIGNATORIES AND VISIBILITY TO ALL ACCOUNTS



EQ 1: To what extent were each of the anticipated project outcomes achieved?

Outcomes Status:

- *Outcome 1.1: Achieved*
- *Outcome 1.2: Partially achieved*
- *Outcome 1.3: Partially achieved*

For Outcome 1.1, reporting on cash resources has been automated and routinized within the AGD to provide better information for decision-making.



EQ 2: Which of these outcomes have been sustained over time and why?

Outcomes Sustained:

- *Outcome 1.1: Achieved*
- *Outcome 1.2: Partially*
- *Outcome 1.3: Partially*

Bank reconciliation practices for the accounts in the TSA were formalized, used regularly, and integrated into routine operations. The BOJ FMIS was developed and had begun user acceptance testing—but was not yet operationalized.



EQ 3: Which of the BFA's project outcomes were not achieved and why?

Outcomes Not Achieved:

- *None*

All outcomes under Objective 1 were at least partially achieved, but the outstanding accounts to be added to the TSA prevent full achievement of this objective.

Outcome 1.1: The AGD has full visibility into GOJ bank accounts. The AGD effectively utilizes the Banking Platform to track all accounts on an ongoing basis.

Speaking to EQ 1, the evaluation team found that this outcome was **fully achieved**. OTA provided guidance and TA to AGD focused on the Central Treasury Management System to consolidate accounts within the TSA. The evaluation team, through an interview with the AGD,



found that the department now has full visibility into GOJ bank accounts. The AGD effectively utilizes the bank account balances to track all accounts on an ongoing basis.

It is not uncommon for a country to lack a complete inventory of bank accounts with government cash resources. However, a government accounting system should be designed to record all transactions and capture relevant information independently of the cash flows in specific bank accounts. At the beginning of the OTA BFA project, information on government bank accounts was incomplete. The GOJ had approximately 3,000 bank accounts dispersed across several banks in the country according to project documents. This complicated the initial inventory of government bank accounts and weakened the oversight of MOFPS.

According to respondents, with the support of OTA, the GOJ was able to complete at least a basic inventory of accounts for all ministries, departments, and agencies. From the inventory, the GOJ was able to identify unused accounts or accounts that could be consolidated, resulting in an overall reduction in accounts. The AGD did not provide monitoring data on the number of accounts closed or account inventory, which would have been useful to document the extent of the consolidation process. This finding relates to EQ 2 on sustainability, as it is unclear how much progress the AGD has made on closing accounts or how many more might need closing, as is discussed further under Outcome 1.2.

Outcome 1.2: AGD uses its procedures to close unnecessary accounts and consolidate government cash resources under its control.

Speaking to EQ 1, the evaluation team found that this outcome was **partially achieved**. Consolidation of cash resources in a TSA is critical for effective cash management. According to the IMF, the consolidation of cash resources was a priority reform of the GOJ.

Based on project documents and an interview Bixal conducted with the AGD, the evaluation team found that the GOJ, with assistance from OTA, consolidated many (but not all) of its bank accounts into its TSA and developed procedures for closing/transferring accounts. GOJ also developed and implemented a phased-in approach for progressive cash consolidation through a TSA system. The phased approach was used to alleviate concerns regarding the banking sector's liquidity while transferring balances. However, according to an interview with the BOJ, a considerable number of bank accounts remain outside the TSA. The specific number was not quantifiable due to the lack of data.

In terms of EQ 2 focused on sustainability, the evaluation team also found, based on an interview that the bank reconciliation practice for the accounts in the TSA has been formalized, is undertaken on a regular basis, and is now a routine part of operations. The BOJ FMIS is updated with the new procedures and is currently in user acceptance testing. The FMIS is not yet operationalized, but it is a critical step in ensuring that cash management and reporting operations are fully implemented and routinized.



In terms of EQ 3, due to a lack of monitoring data from the AGD on the number or portion of accounts closed, it is not possible to discern how close OTA and its counterparts came to achieving Outcome 1.2.

Outcome 1.3: AGD produces and uses liquidity reports to actively manage government cash resources. The GOJ has improved its understanding of its cash position and uses this information to inform borrowing and payment decisions.

In terms of EQ 1, the evaluation team found that this outcome was **partially achieved**. As the coverage of TSA and treasury oversight of cash resources expands, the government should require full reporting by banks (to be defined in formal agreements) and ensure that bank reconciliations are duly conducted in a timely manner—at least monthly. To this end, the evaluation team found that the cash reporting structures are being undertaken digitally, whereas before OTA interventions, the cash management reporting was undertaken via paper submission and reporting. In an interview the BOJ confirmed they provide real time information for three of the eight accounts in the TSA. A digital format creates efficiencies by allowing data to be aggregated and analyzed more easily. It also increases data quality by decreasing manual manipulation. Digital reporting has allowed the GOJ to use data for cash management. While progress has been made, the reporting does not include all accounts. The BOJ confirmed that a substantial number of ministry, department, and agency accounts are outside of the TSA, leaving gaps in information for decision-making.

In terms of EQ 2 around sustainability, the evaluation team found that government cash resource reports are used on a regular basis and that procedures are operationalized. As noted previously for EQ 3, the process does not yet include all accounts, which hinders full achievement.

CONCLUSION AND SUMMARY

Objective 1 focused on increasing the share of ministry, department, and agency financial activity recorded and performed through electronic fund transfer by the AGD. Based on the data collected, the evaluation team found that OTA provided guidance and assistance to the AGD to enhance the efficiency and predictability of cash management by introducing reforms to the FMIS and the TSA. During the OTA project, the GOJ was able to create an inventory of a substantial number of ministry-, department-, and agency-level accounts, and based on this inventory, the GOJ consolidated and closed accounts, reducing the total number to reduce management and increase visibility of its cash flow. Reporting on cash resources has been digitized and routinized within the AGD to provide better information for decision-making. While much progress has been made on Objective 1, the evaluation team found that not all accounts had been included in the consolidation process, resulting in continued gaps in information.

In terms of EQ 2, the relative sustainability of the outcomes under this objective varied. Many of the operational changes have happened to ensure sustainability, the implementation of standard operating procedures and reporting, digitization of reports, and updates to the BOJ FMIS.



However, the FMIS is still in user testing, so it is not fully operational. In addition, not all accounts have been consolidated, leaving information gaps. These issues will need to be addressed to ensure full functionality into the future.

In terms of EQ 3, better monitoring data would help quantify what portion of accounts remain to be consolidated. The evaluation team recognizes that this process is complex and takes time. The GOJ did prioritize work under Objective 1; however, high-level staffing changes within the AGD was a limiting factor in maintaining momentum and leadership.

Project Objective 2—Pension Reform

REVIEW PENSION PROCESS AND INTERNAL CONTROLS TO ENSURE ACCURATE DISTRIBUTIONS TO PENSIONERS



EQ 1: To what extent were each of the anticipated project outcomes achieved?

Outcomes Status:

- *Outcome 2.1: Partially achieved*
- *Outcome 2.2: Partially achieved*

The support provided was lauded by the AGD as a significant accomplishment—this included development of guiding documents advising on a process to validate pensioners to cut down on erroneous payments and ensure accuracy of legitimate disbursements. There are still areas for improvement, such as comprehensively validating pensioners to ensure accuracy of payments.



EQ 2: Which of these outcomes have been sustained over time and why?

Outcomes Sustained:

- *Outcome 2.1: Partially sustained*
- *Outcome 2.2: Partially sustained*

The completed processes and reforms were sustained but the outcomes were not fully achieved. The complexity of changes will require continued attention by the AGD to ensure future sustainability.



EQ 3: Which of the BFA's project outcomes were not achieved and why?

Outcome Not Achieved:

- *These outcomes were partially achieved*

As noted above, there was only partial achievement in this objective area. Limiting factors included a lack of high-level buy-in and lack of routine counterpart input. Full



implementation of the pension administration system was hampered by the lack of user accessibility testing and staff training for the new application and validation of pensioners to ensure accuracy of payments remains outstanding.

Outcome 2.1: Review pension process and internal controls to ensure accurate distributions to pensioners. The GOJ uses process flow maps, concept paper and action plan to integrate and enhance system functionally to administer pension benefits and payments efficiently and accurately.

In terms of EQ 1, the evaluation team found that Outcome 2.1 was **partially achieved**. OTA did provide TA to the GOJ to implement pension reforms, including development of guiding documents such as process flow maps and an action plan to integrate and enhance functionality into the pension administration system (PAS), and staff training on the PAS upgrades. At the beginning of the OTA project, the PAS was manually updated, without sufficient staff to maintain the volume of transactions. The process was also not integrated with the payroll system and validation of pensioners was not done consistently. Respondents noted that the recommended upgrades to the PAS have been made; however, gaps remain. User acceptance testing has remained incomplete for two years. Additionally, the validation of overseas pensioners has not been addressed, resulting in the GOJ erroneously paying pensioners who have died.

In terms of sustainability, collaboration between OTA and the GOJ resulted in needed reforms to the PAS. According to interviews with the AGD, the help OTA provided with the PAS system was its most substantial achievement of the project and that the transition remains a major priority for the GOJ. It is unclear how sustainable the work will be given continued delays in user testing and training. AGD turnover may also decrease sustainability over time.

In terms of EQ 3, the evaluation team noted that the project lacked high-level buy-in, which was exacerbated by turnover. The evaluation team also found that consistent formal counterpart input was not routinely collected during this intervention, possibly due to the buy-in issues.

Outcome 2.2: Enhanced pension administration reduces risks of ineligible payments and inaccurate benefit calculations.

In terms of EQ 1, the evaluation team found that Outcome 2.2 was **partially achieved**. Under the IMF Standby Loan Credit Arrangement (2017), pension reform passage has paved the way for early retirement and should eventually stabilize the GOJ's macroeconomic fiscal framework. The evaluation team concluded that this progress was aided by assistance OTA provided to the GOJ.

In terms of the more operational level, as addressed in the discussion of Outcome 2.1, OTA assisted the GOJ with implementing system enhancements and updating their processes for disbursement and pension validation. While respondents told the evaluation team that the OTA



interventions led to some improvements in the process of validating pensioners were still alive, others noted that some problems persist.

In terms of EQ 2, the sustainability of this outcome remains uncertain. Full implementation will require completion of the training on the procedures and system, and it is unclear if the GOJ will commit those resources and time.

The project was not able to achieve full implementation of the PAS system (EQ 3), noting specifically the lack of user accessibility testing and training of staff on the new application. Validation of pensioners to ensure accuracy of payments remains outstanding. The evaluation team found that more time may have facilitated further progress. The lack of or inconsistent high-level buy-in is also a key factor in not fully achieving outcomes. Support from senior leaders is necessary to establish priorities for staff and dedicate necessary resources.

CONCLUSION AND SUMMARY

Pension reform passage in 2017 provided the legal framework for OTA to make further progress on Objective 2. OTA provided specific TA over the five-year period to reform the PAS. Specific activities included the development of guiding documents such as process flow maps and an action plan to integrate and enhance functionally. OTA also advised on a process to validate pensioners to cut down on erroneous payments and ensure accuracy of legitimate disbursements. This support was lauded by the AGD as a significant accomplishment.

However, gaps remain in terms of complete implementation. The PAS has been updated, but user acceptability testing has not been implemented to ensure the system meets the needs of the organization. Training on the new PAS functionality was partially implemented according to an interview with the AGD and the End of Tour Report, but the evaluation team did not find evidence that the training was ongoing. Finally, while progress has been made, the GOJ was still not comprehensively validating pensioners to ensure accuracy of payments.

While GOJ has stated that pension reform is a priority, continued turnover of leadership within the AGD has hampered progress. The complexity of changes will also take time and continued attention by the AGD to ensure sustainability.

Project Objective 3—Daily Reconciliation

IMPLEMENT A DAILY RECONCILIATION PROCESS FOR CONSOLIDATED FUND OPERATIONS



EQ 1: To what extent were each of the anticipated project outcomes achieved?

Outcomes Status:

- *Outcome 3.1: Partially achieved*



The objective was achieved for the accounts within a consolidated account, in this case the TSA. OTA's support contributed to the adoption of daily reconciliations and automation of the reconciliations process for the TSA. Not all accounts were in the TSA, so this objective was only partially achieved.



EQ 2: Which of these outcomes have been sustained over time and why?

Outcomes Sustained: Partially

The automated cash management procedures and reconciliations for accounts in the TSA were sustained. As noted in EQ 1, the new procedures and reconciliation processes adopted only cover accounts that were within the TSA.



EQ 3: Which of the BFA's project outcomes were not achieved and why?

Outcomes Not Achieved:

All outcomes under Objective 3 were at least partially achieved; full achievement was hindered because not all bank accounts are in the TSA.

Outcome 3.1: AGD Cash Management Unit uses automated reconciliations to facilitate more timely, efficient, and effective cash management. Automated reconciliations improve internal controls, reducing the opportunity and need for manual adjustments.

In terms of EQ 1, the evaluation team found that Outcome 3.1 was **partially achieved**.

Industry best practice calls for the BOJ/MOFPS to establish a daily, weekly, and monthly reconciliation process for all bank/cash accounts. The evaluation team found that OTA support has helped BOJ apply daily reconciliations to all accounts consolidated within the TSA and automate the reconciliations process, limiting the need for manual adjustments. **The evaluation team concluded that the outcome was only partially achieved because not all bank accounts are in the TSA.**

In terms of sustainability (EQ 2), the AGD stated that they have continued to implement the current protocols and begun to broaden the scope. The evaluation team believes that the MOFPS, through its FMIS, would need additional functionality to track and control specific categories of cash flows within the TSA. This functionality, for example, would allow the Ministry of Finance to control or monitor spending ceilings given to ministry, departments, and agencies instead of advancing physical cash to their bank accounts, whether in the central bank or a commercial bank. This was beyond the current scope but would significantly aid in the sustainability of reconciliations.

EQ 3 does not apply as this objective was achieved beyond the limitation already noted related to accounts that are not yet consolidated within the TSA.



CONCLUSION AND SUMMARY

Objective 3 was partially achieved. The evaluation team found that OTA support helped BOJ apply daily reconciliations to all accounts consolidated within the TSA and automate the reconciliations process, limiting the need for manual adjustments. **The evaluation team concludes that Objective 3 was only partially achieved because a substantial number of bank accounts are still not in the TSA.**

Project Objective 4—Travel Card

ASSIST WITH IMPLEMENTATION OF THE TRAVEL CARD PROGRAM



EQ 1: To what extent were each of the anticipated project outcomes achieved?

Outcomes Status:

- *Outcome 4.1: Not achieved*
- *Outcome 4.2: Not achieved*

The implementation of the Travel Card program is on hold at the GOJ level, so it has not been implemented. Without the implementation of the Travel Card program, outcome 4.2 could also not be achieved.



EQ 2: Which of these outcomes have been sustained over time and why?

Outcomes Sustained:

- *None*

None of the outcomes (4.1 or 4.2) were achieved; therefore, none were sustained.



EQ 3: Which of the BFA's project outcomes were not achieved and why?

Outcomes Not achieved

- *Outcome 4.1: Not achieved*
- *Outcome 4.2: Not achieved*

Objective 4 was not achieved and neither objective was achieved as the Travel Card program was on hold at the GOJ level.



Outcome 4.1: AGD implements a Travel Card program to improve the efficiency of travel expenditures and improve internal controls over government travel, including through preauthorized limits and increased availability of supporting documents.

The evaluation team found that Outcome 4.1 was **not achieved**. Using the logframe developed by the OTA advisor, the evaluation team assessed the five outputs specified under Outcome 4.1, including: i) Providing policies and procedure documents (including authorization levels and credit limits) for a Travel Card program, ii) Developing a request process for proposals and bidding documents, iii) Developing a cardholder authorization forms, iv) Providing training to AGD staff, and v) Providing procedures for Travel Card expenditure reports. The evaluation team found that OTA committed a substantial amount of work toward achieving Outputs 1–3; however, part way through the OTA project, the GOJ decided not to implement a Travel Card program.

The AGD indicated that they still intend to automate travel expenses, but that there are internal policies that need to be followed before they can move forward. They want to ensure that all proper procedures are followed to ensure compliance, which is routinely checked through internal and external audits.

Outcome 4.2: AGD implements a reconciliation process that improves internal control and transparency of travel expenditures by ensuring that expenditures are authorized and comply with regulations.

The evaluation team found that Outcome 4.2 was **not achieved**. With the Travel Card program on hold, AGD could not move forward with improving internal control and transparency of travel expenditures.

CONCLUSION AND SUMMARY

Objective 4 was to assist with implementation of the Travel Card program. The GOJ has put the Travel Card program on hold, so Objective 4 was **not achieved**. Further, neither Outcomes 4.1 or 4.2 were achieved, despite substantial work on OTA’s part to set up the GOJ to implement the Travel Card program, including provision of policy and procedure documents, developing bidding and procurement documents, and provision of cardholder authorization forms. The AGD indicated that it does intend to automate travel expenditures in the future but wants to ensure all proper procedures are followed in doing so.



Project Objective 5—Government Accounting & Reporting Unit

ENHANCE THE CAPACITY OF THE GOVERNMENT ACCOUNTING AND REPORTING UNIT (GAR) THROUGH A REVIEW OF JOB DESCRIPTIONS AND STANDARDIZATION OF INFORMATION FLOW



EQ 1: To what extent were each of the anticipated project outcomes achieved?

Outcomes Status:

- *Outcome 5.1: Partially achieved*
- *Outcome 5.2: Not achieved*

AGD generated some job descriptions but not the ongoing change management processes to support the changes.



EQ 2: Which of these outcomes have been sustained over time and why?

Outcomes Sustained:

- *None*

Only one of the outcomes was achieved (5.1), and the evaluation team found evidence that this outcome was sustained.



EQ 3: Which of the OTA's project outcomes were not achieved and why?

Outcomes Not Achieved:

- *Outcome 5.2: Not achieved*

A limited number of job descriptions are being used, but it is unclear the proportion that have been updated.

Outcome 5.1: AGD uses updated job descriptions to effectively staff the unit and uses recommended protocols and operational capacity assessment to enhance GAR. The new GAR unit consistently develops accurate and timely financial reports to respond to internal and external queries and facilitates enhanced decision-making by management within GOJ ministries.

The evaluation team found that Outcome 5.1 was **partially achieved**. AGD has updated several job descriptions with OTA's support. While multiple respondents reported this outcome as achieved, the AGD was unable to provide data to the evaluation team on the current scope or percentage of the updated job descriptions compared to the total. The MOF also reported that some of the job descriptions were being used currently for recruiting and performance management, which indicates they are sustaining this achievement (EQ 2).



Outcome 5.2: The new GAR unit consistently develops accurate and timely financial reports to respond to internal and external queries and facilitates enhanced decision-making by management within GOJ ministries.






The evaluation team found that Outcome 5.2 was **not achieved**. The government is implementing new processes within the FMIS in collaboration with World Bank, but the systems are not yet in operation.

Specifically, under Outcome 5.2, the GOJ requested that OTA help: i) update job descriptions, ii) improve financial reporting templates, and iii) provide an update to operational protocols and the operational assessment review. The evaluation team concluded that only one of these outputs was achieved—a limited number of job descriptions were updated. As Outcome 5.2 was not achieved, sustainability could not be assessed.

CONCLUSION AND SUMMARY

The final objective was to enhance the capacity of the GAR through a review of job descriptions and standardization of information flow. Based on the data collected, the evaluation team found that OTA supported the GAR to generate some job descriptions (5.1) but was unable to support them on the standardization of information flow (5.2). Additionally, in terms of EQ 2, there was evidence that job descriptions were being actively used and sustained, but Outcome 5.2 was not achieved; therefore, it was not sustained. Overall, objective 5 was **not achieved**.

V. CONCLUSIONS

Objective Area	
	1. Improve cash management through creation of a bank account inventory with signatories and visibility to all accounts
	2. Review pension process and internal controls to ensure accurate distributions to pensioners
	3. Implement a daily reconciliation process for Consolidated Fund Operations
	4. Assist with implementation of the Travel Card program
	5. Enhance the capacity of the Government Accounting and Reporting Unit through a review of job descriptions and standardization of information flow



The evaluation team found that the five objectives were highly relevant to country conditions at the time of implementation and spoke to the need to avoid fiscal insolvency and support stabilization and reform. The five objectives were closely aligned with the government's strategy and priorities and they were relevant to PFM challenges in Jamaica, with policy priorities identified in consultation with GOJ counterparts.

Of the five objectives, the evaluation team concluded that three were partially achieved, and two were not achieved. Under the fiscal consolidation objectives, the project targeted progress on pension reform and improved cash management leading to a consolidation of accounts within the TSA. Reporting on the various outcomes was complicated by a lack of monitoring data. The OTA End of Tour Report describes outcomes, but the lack of AGD data makes it hard to quantify change.

Some reforms, such as cash management and pension reform, took longer than originally envisioned. Cumulative evidence suggests that the reforms supported by the OTA related to cash and treasury management have been sustained. This is reflected in the new development policy financing series supported by the IMF Stand-By Arrangement.²

The evaluation team reached the following **main conclusions**:

1. **Project design should be more holistic and data driven.** Project documentation did not demonstrate adequate consideration of assumptions, behavior change, risks, and TOC at the project design and planning phase. OTA project documents did not reference context indicators, which are critical to understanding the operating environment. The absence of more robust design documentation made it difficult to assess why certain activities were undertaken.
2. **In designing and sequencing complex reform projects such as the Jamaica BFA project, it is important to demonstrate quick and important wins.** This helps to ensure support for reforms (e.g., pension reform and TSA development) that require more time to build consensus and to prepare and implement modifications to legal and policy frameworks. However, the need for quick results should not occur at the expense of project design and planning.
3. **TA was well received, but not fully effective at achieving the project aims.** While the OTA project was well received by both the AGD and the MOFPS, the individual building blocks of TA provided by OTA did not fully achieve all five objectives. Significant progress was made in terms of pension reforms and cash management operations; however, neither were fully operationalized within the timeframe of the project. The

² 2022 "IMF Reaches Staff-Level Agreement with Jamaica on a Precautionary and Liquidity Line (PLL) and the Resilience and Sustainability Facility (RSF) and conducted the 2022 Article IV Consultation" No 22/435.



Travel Card program and building capacity of the GAR largely were not achieved. The evaluation team concluded that the workplan was overly ambitious given the complexity of the activities. Progress was also limited by continued staffing changes within the GOJ, which impacted continuity and high-level buy-in.

4. **Achieving objectives and sustaining outcomes required a complex set of actions by a number of stakeholders.** OTA, AGD, BOJ, MOFPS, and other GOJ institutions, as well as donors, all had to be involved to move reforms forward. Coordination among the GOJ and other donors, such as the IMF and World Bank, is critical; the evaluators found that coordination could have been strengthened. Within the GOJ, more work in the design phase may have benefited internal communication. While the OTA seemed to have informal coordination with the IMF, they could have benefitted from utilizing the more formal donor coordination meetings already in place.

The evaluation team gathered evidence that confirmed the strength of government ownership of, and commitment to, the overall reform project, indicating that a more realistic time frame for some reforms (e.g., a phased approach aligned to the capacity of the GOJ) could have increased the achievements of the project. While OTA's workplan was well aligned to the needs of the GOJ, it may have been overly ambitious for the time frame, especially given interruptions due to COVID-19.

VI. RECOMMENDATIONS

The evaluation team makes the following key recommendations, many of which are relevant for future interventions:

Engaging Stakeholders

1. **Better engage all key counterpart stakeholders.** More consistent and context-specific engagement with the GOJ. Stakeholders can include the treasury and other relevant agencies of the Ministry of Finance, line ministries/spending agencies, revenue agencies, the central bank, commercial banks involved in government payment and revenue collection, others in the financial market, and donors.

One important missing step in creating engagement was working with staff across the agency. OTA should have formally requested GOJ's permission to engage staff at all levels—not just leadership—to assist with understanding the day-to-day challenges and facilitate implementation of reforms. Formally engaging different stakeholders to understand obstacles would have enabled OTA to: i) better direct their intervention, ii) document various risk factors more appropriately, and iii) develop a more targeted intervention logframe—this would have further increased counterpart engagement.

To the extent that specific objectives are developed in future demand-driven OTA interventions, future advisor(s) should establish and convene objective-specific working



groups made up of relevant counterparts and technical staff to maximize buy-in and engagement. Developing this counterpart engagement and feedback loop during implementation would have hopefully led to increased counterpart engagement in a midterm or final evaluation.

2. **Engage more collaboratively with fellow donor community.** Better coordination between OTA and major donors in the financial and economic sector—such as the World Bank and IMF—should have occurred to assign more complementary roles and activities from the beginning, specifically related to cash management activities. The evaluation team found that OTA did not regularly attend meetings in Jamaica sponsored by partner international donors. Attending the meetings would have facilitated coordination and collaboration for overlapping projects, such as the TSA, FMIS, accountability, and reporting. Although the OTA’s advisor had an informal working relationship with the IMF’s country director, the evaluation team recommends more formalized, higher-level coordination between donor agencies to ensure efficiencies and streamline synergies.
3. **Ensure that counterpart governments have proper infrastructure for reforms.** In the Jamaican case, OTA agreed to objectives that could not be achieved without major infrastructure overhauls. For example, the FMIS, operated by the MOFPS, should include additional functionality to track and control specific categories of cash flows. This functionality, for example, would allow the MOFPS to control or monitor spending ceilings given to ministries, departments, and agencies instead of advancing physical cash to their bank accounts.
4. **Engage counterparts in greater communication, monitoring, and evaluation.** An inadequate M&E plan at the outset made it difficult to evaluate performance. The AGD and other counterpart organizations provided the evaluation team with minimal monitoring data. Without concrete and reliable information and a clear M&E plan at the outset, it was ultimately impossible to evaluate how close the intervention came to achieving certain outcomes and broader objectives. OTA should: i) obtain a fundamental agreement with the government counterpart on realistic activities and proposed outputs, ii) review these outputs to determine how they are integrated with other international/stakeholder donor activity, iii) establish a regular quarterly/semiannual monitoring and review process, and iv) develop a memorandum of understanding with counterpart agencies to allow for data sharing for the development of indicators and for future project evaluations.

Programmatic Planning & Management

5. **Conduct a risk assessment that identifies and accounts for relevant programmatic risks.** The evaluation team concluded that OTA did not fully account for the economic and political environment in Jamaica during the design and planning phase of the BFA project. Completing a comprehensive risk assessment could help the team anticipate the numerous risks that hinder achievement of project outcomes. Table 3 provides a common



set of risk categories that OTA should review and implement in future project developments.³ OTA should use a systems approach to identify and map potential risks at all levels, determine the risk severity, and develop mitigation measures.

Table 3: Project Risk Categories.

Risk Categories	
Project Risk Analysis	Broader (outside) Project Risk
Public Accountability <ul style="list-style-type: none"> ▪ Political will for sound Public Financial Management (PFM) reforms ▪ Governance, including horizontal and vertical accountability and anti-corruption stance 	Political Economy <ul style="list-style-type: none"> ▪ Macroeconomic stability ▪ Resilience to shock (natural and manmade) Public Accountability <ul style="list-style-type: none"> ▪ Sustainability
Governance <ul style="list-style-type: none"> ▪ Institutional capacity ▪ Project oversight quality ▪ PFM reform and capacity building agenda 	Governance <ul style="list-style-type: none"> ▪ Project selection and design ▪ Implementation modality
Fiduciary and Accountability Risk Group	
Accounting and Reporting <ul style="list-style-type: none"> ▪ Financial report accuracy ▪ Project/project accounting Procurement <ul style="list-style-type: none"> ▪ Contract management ▪ Inventory management Financial Management Operations <ul style="list-style-type: none"> ▪ Budget execution, cash management ▪ Internal and external audit Context <ul style="list-style-type: none"> ▪ Legal and regulatory framework ▪ Domestic financial sector capacity ▪ Domestic professional service capacity (legal) 	Project Management <ul style="list-style-type: none"> ▪ Meeting the challenges of OTA’s management structure and creating effective whole-of-mission teams ▪ Value for money ▪ Project management ▪ Relationship management
Reputational Risk	
Partner Country <ul style="list-style-type: none"> ▪ Development interest, managing expectations 	<ul style="list-style-type: none"> ▪ Whole-of-government support ▪ Political support

³ USAID defines the following key categories of risk: fiduciary, human capital, information technology, legal, operational, programmatic/development outcome, reputational and security. See USAID Risk Appetite Statement, August 22, 2022. URL: <https://www.usaid.gov/sites/default/files/2022-12/596mad.pdf>



Risk Categories	
Project Risk Analysis	Broader (outside) Project Risk
<ul style="list-style-type: none"> ▪ Shared risk ▪ Community and partner relations 	<ul style="list-style-type: none"> ▪ Relationships with other in-country donors

6. **Develop any proposed reform strategy in a sequenced manner.** The risk assessment should inform the project design and help the team to understand the starting point, system and capacity constraints, and opportunities for reform. The reforms and activities should then be planned in the appropriate sequence. For example, if changes are required in the FMIS to operationalize a change, these must be prioritized, allowing sufficient time for the work to be completed before beginning the next phase of the project. This may help OTA make their workplans more efficient for the project timeframe.
7. **Develop a long-term strategic plan.** OTA's demand-driven TA approach, while responsive to the GOJ's requests, did not follow a predetermined, long-term strategic plan. Project activity plans were frequently scaled back, apparently due to limited political will or government buy-in on the part of counterparts. Absent a coherent TOC, it appears to have been difficult for OTA to design project-level, long-term, holistic strategic plans, and corresponding performance indicators. As a result, the project strategy OTA arrived at did not seem to account for actual Jamaican institutional capacity.
8. **Develop a comprehensive logic framework.** OTA did not develop a clear logframe until well into the project cycle, after project implementation began. Logframes are essential tools for planning and implementing project activities that can be used to track progress and subsequently be evaluated to assess outcomes and impact. The logframe also serves as a basis for the M&E plan. Developing a logframe at the planning stage, as a living document to update as circumstances change through the project cycle, would serve OTA as a useful planning tool and also provide an invaluable reference for internal and third-party evaluations.



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VII. ANNEXES

Annex 1: Evaluation Process

Annex 2: Evaluation Question Matrices

Annex 3: OTA Project Document List

Annex 4: Context Document List

Annex 5: KII Guide

Annex 6: List of Key Informant Interviews and Respondents

Annex 7: Assumptions and Risks Identified by Evaluation Team

Annex 8: PEFA Assessment Indicators and Scores

Annex 9: Evaluation Team Qualifications



Annex 1: Data Source Matrix

Table A-1: Evaluation Data Source Matrix.

Evaluation Question	Research Questions (indicative)	Sources of Evidence	Research Method
1. To what extent were each of the anticipated project outcomes achieved?	<p>In designing this project and its objectives, were assumptions made? Did the project design consider risks?</p> <p>Was your institution (AGD, BOJ, MOFPS) engaged in the design and planning of the OTA project?</p> <p>Did OTA request feedback from the AGD, BOJ or MOFPS? In which form? When?</p> <p>How was progress towards each objective monitored/tracked?</p> <p>Comparing the OTA project with other projects, was the quantity and quality (scale) of objectives similar?</p> <p>Would training have contributed to achieving project outcomes?</p> <p>What were some key challenges encountered?</p>	<p>OTA documents</p> <p>Financial sector assessments (IMF and World Bank)</p> <p>AGD</p> <p>BOJ</p> <p>IMF</p> <p>MOFPS</p> <p>OTA</p> <p>U.S. Embassy, Kingston, Jamaica</p>	<p>Document review</p> <p>Results mapping</p> <p>Key Informant Interview</p>
2. Which of these outcomes have been sustained over time and why?	<p>Did your institution (AGD, BOJ or MOFPS) provide feedback to OTA? In which form? When?</p> <p>What is the legacy of OTA's work in Jamaica? Which aspects of OTA's TA continue to have a sustained impact?</p>	<p>OTA documents</p> <p>Financial sector assessments (IMF and World Bank)</p> <p>AGD</p> <p>BOJ</p> <p>IMF</p>	<p>Document review</p> <p>Results mapping</p> <p>Key Informant Interview</p>



	<p>Would training have contributed to sustainability of project outcomes?</p> <p>What were some key challenges encountered?</p>	<p>MOFPS</p> <p>OTA</p> <p>U.S. Embassy, Kingston, Jamaica</p>	
<p>3. Which of the BFA’s project objectives were not achieved and why?</p>	<p>What were your expectations at the beginning of the project? Did they change over time?</p> <p>How would you describe the technical assistance provided by OTA?</p> <p>What were some key challenges encountered?</p> <p>Would training have contributed to project objectives?</p> <p>Which recommendations would you give to OTA considering future programming in Jamaica?</p>	<p>OTA documents</p> <p>Financial sector assessments (IMF and World Bank)</p> <p>AGD</p> <p>BOJ</p> <p>IMF</p> <p>MOFPS</p> <p>OTA</p> <p>U.S. Embassy, Kingston, Jamaica</p>	<p>Document review</p> <p>Results mapping</p> <p>KII</p>



Annex 2: Evaluation Findings Matrix

- Evaluation Question 1: To what extent were each of the anticipated project outcomes achieved?
- Evaluation Question 2: Which of these outcomes have been sustained over time and why?

Table A-2: Evaluation Findings Matrix EQ 1 and EQ 2.

Objective	Outcome	Status	Status
Objective 1: Improve cash management through creation of a bank account inventory with signatories and visibility to all accounts.	AGD has full visibility into GOJ bank accounts. The AGD effectively utilizes the bank accounts to track all accounts on an ongoing basis.	Achieved	The government achieved inventory of all accounts. Sustained.
	AGD uses its procedures to close unnecessary accounts and consolidate government cash resources under its control.	Partially Achieved	The government rolled in Ministries, Departments, Agencies' accounts into a TSA. Transfer procedures and regulations operationalized.
	AGD produces and uses liquidity reports to actively manage government cash resources. The GOJ has improved understanding of its cash position and uses this information to inform borrowing and payment decisions.	Partially Achieved	Government cash resource reports are submitted on a regular basis. Procedures operationalized.
Objective 2: Review pension process and internal controls to ensure accurate	GOJ uses process flow maps, concept papers, and action plans to integrate and enhance system functionally to administer pension	Partially achieved	Process flow maps, concept papers, and action plans developed. Pension reforms are difficult to achieve, requiring significant buy-in from a



Objective	Outcome		Status
distributions to pensioners.	benefits and payments efficiently and accurately.		number of actors. Not all the functionalities were integrated into the pension system.
	Enhanced pension administration reduces risks of ineligible payments and inaccurate benefit calculations.	Partially achieved	One output was partially achieved—training for pension staff employees.
Objective 3: Implement a daily reconciliation process for Consolidated Fund operations.	AGD Cash Management Unit uses automated reconciliations to timely, efficiently, and effectively manage cash. Automated reconciliations improve internal controls, reducing the opportunity and need for manual adjustments.	Partially achieved	Sustained. Procedures operationalized. Cash management reconciliations were automated for accounts that were in the TSA.



- Evaluation Question 3: Which of the BFA’s project objectives were not achieved and why?

Table A-3: Evaluation Findings Matrix EQ 3—Project objectives not achieved.

Outcome	Outcome	Outcome	Outcome
Objective 4: Assist with implementation of the Travel Card program.	AGD implements a Travel Card program to improve the efficiency of travel expenditures and improve internal controls over government travel, including through preauthorized limits and increased availability of supporting documents.	Not achieved	Decision-making at GOJ on hold.
	AGD implements reconciliation process that improves internal control and transparency of travel expenditures by ensuring that expenditures are authorized and comply with regulations.	Not achieved	Travel Card program not implemented. Government requested postponement.
Objective 5: Enhance the capacity of the Government Accounting and Reporting Unit (GAR) through a review of job descriptions and standardization of information flow.	AGD uses updated job descriptions to effectively staff the unit and uses recommended protocols and operational capacity assessment to enhance GAR.	Partially achieved	Some personnel descriptions were generated. With ongoing change management processes, these were not routinely updated.
	New GAR unit consistently develops accurate and timely financial reports to respond to internal and external queries and facilitates enhanced decision-making by management within GOJ ministries.	Not achieved	The government is implementing new FMIS system processes with the World Bank. These systems were not in operation.



Annex 3: OTA Project Document List

OTA documents, by type:

Assessment Report - 1

Briefings and Memos - 20

Budgets - 5

End of Project Report - 1

End of Tour Report - 1

Monitoring and Evaluation (Assessments, Logframes, Narratives, Project Performance, Q Reports) - 28

Trip Reports: (2016 - 3; 2017 - 15; 2018 - 13; 2019 - 15; 2020 - 12; 2021 - 13; 2022 - 1) - 72

Workplans - 5

End of Tour Report - 1

Total OTA documents - 132



Annex 4: Context Document List

Jamaica Public Expenditure and Financial Accountability (PEFA). International Monetary Fund (IMF) Caribbean Regional Technical Assistance Centre (CARTAC). February 28, 2017.

URL: <https://www.pefa.org/node/571>

Jamaica Strategic Public Sector Transformation (P146688). Implementation Status & Results Report. The World Bank. June 28, 2018. URL:

<https://documents1.worldbank.org/curated/en/162351607574528284/pdf/Disclosable-Version-of-the-ISR-Jamaica-Strategic-Public-Sector-Transformation-P146688-Sequence-No-12.pdf>

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Annex 5: Data Collection Instruments

Introduction (to be read to interview subject)

The evaluation of OTA's Budget and Financial Accountability project in Jamaica will serve two purposes:

The first purpose is to ensure compliance with the Foreign Aid Transparency and Accountability Act (FATAA) of 2016, which includes requirements to evaluate the outcomes and impacts of OTA's projects whose dollar value equals or exceeds the median project size and apply the findings and conclusions of such evaluations to proposed project and project design.

The second purpose is to provide OTA with in-depth, third-party, retrospective insights of its Budget and Financial Accountability project activities in Jamaica. The evaluation will focus on the key evaluation questions related to OTA's contributions to Jamaica's public financial management sector development. Some aspects of OTA's experience in Jamaica may be extrapolated to other current or future projects in Jamaica or other countries to inform adaptation, improve projects, discover ways to reduce the time to achieve project outcomes, identify new ways to effect positive change, and document project achievements and success.

Informed Consent (to be read to interview subject)

We anticipate the discussion to take 60 to 90 minutes. We will be asking you a series of questions about the OTA project in Jamaica. Your participation in this discussion is voluntary and you are free to not respond to some questions or discontinue with the discussion at any point. We also request your consent to record the interview to ensure that our notes and transcripts are complete and accurate. At any time, you may request that you not be quoted, or your interview responses be off the record and not included in the interview notes or transcripts. The interview recordings, notes, and transcriptions will not be shared with OTA or others outside the evaluation team and will be deleted after the evaluation report is complete.

If you have understood these points and consent to continue the discussion, can you please state, "Yes, I consent to be interviewed and recorded."



EVALUATION QUESTIONS

(For reference use by interviewers during interview)

1. To what extent were each of the anticipated project outcomes achieved?

Objective 1: Improve cash management through creation of a bank account inventory with signatories and visibility to all accounts.

Outcomes

AGD has full visibility into GOJ bank accounts. The AGD effectively utilizes the bank accounts to track all accounts on an ongoing basis.

AGD uses its procedures to close unnecessary accounts and consolidate government cash resources under its control.

AGD produces and uses liquidity reports to actively manage government cash resources. The GOJ has improved understanding of its cash position and uses this information to inform borrowing and payment decisions.

Objective 2: Review pension process and internal controls to ensure accurate distributions to pensioners.

Outcomes

GOJ uses process flow maps, concept papers, and action plans to integrate and enhance system functionally to efficiently and accurately administer pension benefits and payments.

Enhanced pension administration reduces risks of ineligible payments and inaccurate benefit calculations.

Objective 3: Implement a daily reconciliation process for Consolidated Fund operations.

Outcomes

AGD Cash Management Unit uses automated reconciliations to timely, efficiently, and effectively manage cash. Automated reconciliations improve internal controls, reducing the opportunity and need for manual adjustments.

Objective 4: Assist with implementation of the Travel Card program

Outcomes

AGD implements a Travel Card program to improve the efficiency of travel expenditures and improve internal controls over government travel, including through preauthorized limits and increased availability of supporting documents.



AGD implements reconciliation process that improves internal control and transparency of travel expenditures by ensuring that expenditures are authorized and comply with regulations.

Objective 5: Enhance the capacity of the Government Accounting and Reporting Unit (GAR) through a review of job descriptions and standardization of information flow.

Outcomes

AGD uses updated job descriptions to effectively staff the unit and uses recommended protocols and operational capacity assessment to enhance GAR.

New GAR unit consistently develops accurate and timely financial reports to respond to internal and external queries and facilitates enhanced decision-making by management within GOJ ministries.

- 2. Which of these outcomes have been sustained over time and why?
- 3. Which of the BFA’s project objectives were not achieved and why?
- 4. Did OTA allow sufficient time to achieve full implementation of project objectives?

INTERVIEW QUESTIONS

Planning:
1) How were the five objectives chosen and planned?
2) In designing this project and its objectives, were assumptions made? Did the project design consider risks?
3) What were your expectations at the beginning of the project? Did they change over time?
Communication and Feedback:



4) Did OTA request feedback from you? In which form? When?
5) Did you provide feedback to OTA? In which form? When?
Results:
6) How would you describe the technical assistance provided by OTA?
7) What were some of the successful outcomes from OTA’s work? (Evaluation Team , Please scroll up the list under evaluation question one and type notes under each objective/outcome.)
BELOW ARE SOME FOLLOW-UP QUESTIONS
8) Have you tracked progress with objective 1? For example, which percentage of bank accounts are now “visible” to AGD? (Objective 1)
9) Have you tracked progress with objective 2? For example, has the percentage of errors decreased?
10) Have you tracked progress with objective 3? For example, to what extent does the Cash Management Unit use automated reconciliations?
11) Have you tracked progress with objective 4? For example, does the government use a Travel Card program?
12) Have you tracked progress with objective 5? For example, how does the GAR unit operate?



Training:
13) Did OTA provide training – formal, in-house, or other?
14) Would training have contributed to achieving project objectives? Would training have contributed to project outcomes? Would training have contributed to sustainability of project outcomes?
15) Did the project period allow sufficient time to achieve full implementation of the various project objectives? Which ones (that were not achieved) do you think could have been achieved with more time?
Other Issues:
16) Are there other issues that the evaluation team should consider?
Challenges Encountered:
17) What were some key challenges encountered? (counterpart capacities, resource limitations, leadership/management, political context, disruptive individuals, economic externalities, staff attrition, OTA/Washington support, unrealistic expectations, other OTA advisor issues...)
18) Comparing the OTA project with other projects, was the quantity and quality (scale) of objectives similar?
19) What is the legacy of OTA’s work in Jamaica? Which aspects of OTA’s TA continue to have a sustained impact?



20) Which recommendations would you give to OTA considering future programming in Jamaica?
21) Do you have anything else that you would like the evaluation team to know?



Annex 6: List of Key Informant Interviews (KIIs) and Respondents

Between March 9 and April 26, 2023, the Bixal evaluation team conducted KIIs.

The Bixal evaluation team comprised the following persons:

1. Joseph Kotun, Technical Lead, Monitoring and Evaluation
2. Michael Tatone, Project Manager
3. Geoffrey Mazullo, Team Lead
4. Michael Schaeffer, Subject Matter Expert, Public Financial Management (PFM)
5. Genta Agaj, Monitoring, Evaluation and Learning (MEL) Expert
6. Renee Johnson, MEL Expert

From March 19–25, 2023, three members of the evaluation team (Geoffrey Mazullo, Michael Schaeffer, and Renee Johnson) were in Kingston, Jamaica.

A total of seven KIIs were conducted, with 16 respondents. The gender composition was eight men and eight women.

Respondents represented the following institutions (in alphabetical order):

- Accountant General Department (four respondents)
- Bank of Jamaica (two respondents)
- IMF (three respondents)
- Ministry of Finance and Public Service (one respondent)
- OTA (three respondents)
- U.S. Embassy (three respondents)

Table A-4 presents the KIIs and respondents.

Table A-4: Key Informant Interview Participants.

KII	ID	Name Redacted	Position	Agency	Date	Format	Gender
1	1		Former Advisor	OTA	March 9, 2022	Online	Male
2	2		Acting Associate Director and Senior Advisor Budget and Financial Accountability	OTA	March 16, 2023	Online	Female
	3		Senior Advisor				Female



KII	ID	Name Redacted	Position	Agency	Date	Format	Gender
3	4		Political and Economic Counselor	U.S. Embassy in Kingston, Jamaica	March 20, 2023	In-person	Female
	5		Economics Officer				Male
	6		Political and Economic Specialist				Male
4	7		Accountant General	Accountant General's Department (AGD)	April 4, 2023	Online	Female
	8		Deputy Accountant General				Female
	9		Consultant				Male
	10		Director, Information Technology (IT)				Male
5	11		Director	IMF Caribbean Regional Technical Assistance Centre (CARTAC)	April 6, 2023	Online	Male
	12		Public Financial Management Resident Advisor				Male
	13		Public Financial Management Resident Advisor				Female
6	14		Acting Principal Director, Accounting and Financial Policy Branch	Ministry of Finance & Public Service	April 12, 2023	Online	Male
7	15		Head, Banking Department	Bank of Jamaica	April 26, 2023	Online	Female
	16		Assistant Head, Banking Department				Female



Annex 7: Assumptions and Risks Identified by Evaluation Team

Table A-5 presents the evaluation team’s review of OTA Jamaica assumptions and risks. Although OTA conducted a standard needs assessment at the start of the intervention, it did not identify any obvious risks in the planning phase of the project. OTA did identify and document risks to the project during implementation. The evaluation team, however, identified several distinct risk factors that should have been identified prior to the implementation of the project that impacted the OTA BFA project in Jamaica. These risks should have been documented and identified at the project planning/design stage, reviewed throughout implementation, and described at closeout (in the End of Tour Report). As noted above, this lack of risk management negatively impacted project outcomes and precipitated a significant disconnect between M&E and implementation.

Completion of the risk assessment requires answers to fundamental questions. What is OTA’s risk appetite? Which are the identified relevant risks? How should the identified risks be assessed, scored, and appropriately mitigated? The answers to these questions represent major milestones in the development of PFM projects.

Table A-5: Jamaica OTA Assumptions and Risks.

Assumptions and Risks: Design Phase ⁴	Assumptions and Risks Envisioned During Implementation ⁵	Possibility	Impact	Assumptions and Risks that Materialized in the Closeout Phase ⁶	Impact
During the design/ planning phase, risks were not	Counterparts are committed to reform in the areas in which they have requested assistance and in which OTA is engaged.	Medium	High	Counterparts’ commitment to reform limited. Travel Card program lacked sufficient government commitment.	Medium

⁴ Source: 2017 Jamaica Budget 01 Narrative states, “There are no obvious risks to this project. While Jamaica had undergone a couple of recent elections the staff of the MOF and AGD has remained mostly unchanged and the commitment to PFM reform and the IMF program has continued. In a project like this one, the most significant risks is lack of funding or resources to make improvements to information technology systems. This risk is mostly mitigated by the fact that the upgrades to the new systems seem to be sufficiently funded by donors like the IDB. While there is no guarantee that delays might occur having outside donors fund new systems implies at least a solid funding source even if the implementation of the systems is not done smoothly. Coordination with other donors will be an ongoing issue but we plan to mitigate this by having the advisor participate in project coordination meetings within the MOF and donor coordination meetings outside the MOF.” The evaluation team noted a disconnect between the first sentence and the following three sentences in the paragraph.

⁵ Source: Jamaica Logframe Final, 2021.

⁶ Source: KIIs and document review.



Assumptions and Risks: Design Phase ⁴	Assumptions and Risks Envisioned During Implementation ⁵	Possibility	Impact	Assumptions and Risks that Materialized in the Closeout Phase ⁶	Impact
adequately addressed.	Governance environment in the country conducive to development and reform (also includes key nongovernmental stakeholders).	Low	High	Coordination of multiple government stakeholders challenging.	Medium
	Project is consistent with United States Government (USG) and Treasury policies and applicable laws.	Medium	High	Project consistent with USG and Treasury policies and applicable laws	No impact
	Advisor with the necessary skillset will be available when required.	Low	High	Advisor was available. Advisor tasked with a diverse number of objectives.	Medium
	Counterparts available to engage with OTA advisors with frequency.	Low	High	Counterparts slow to provide support to advisor.	High
	Minimum level of embassy support through NSDD-38 approval or country clearances.	Low	High	Embassy support as well as OTA support to the advisor available.	Low
	Travel to and within counterpart countries can occur as needed for project implementation.	Low	High	Due to COVID-19, travel as well as in-person activities were limited.	Medium
	Sufficient funds will be available when they are required.	Low	High	Funds sufficient	Low



Assumptions and Risks: Design Phase ⁴	Assumptions and Risks Envisioned During Implementation ⁵	Possibility	Impact	Assumptions and Risks that Materialized in the Closeout Phase ⁶	Impact
	Banking system capable to support electronic payments	Medium	Medium	Banking system capability as well as legal framework needed to be updated to implement the Travel Card program.	High

Annex 8: PEFA Assessment Indicators and Scores

The five objectives that guided the project were aligned to problems identified by the 2017 Public Expenditure Financial Accountability (PEFA) Assessment (Table A-6), a useful tool that was not yet available during OTA's assessment stage. The 2012 PEFA was reviewed and referenced during the planning process in both the assessment report and the budget proposal for the project.

However, OTA does not reference PEFA context indicators. OTA objectives 1, 3, and 5 tie more closely to PEFA indicators PI 19, 20, 21, and 22, and the poor scores associated with this independent and credible review. The objectives of OTA appear to have been closely aligned to resolving issues identified by PEFA (2017) and government priorities, which indicates that OTA missed an opportunity to take advantage of an internationally recognized assessment tool to indicate gaps and risks in the Jamaican context at the outset of its intervention.

Table A-6: Relevant PEFA indicators and scores/comments.

PEFA Indicator	Score/Comment (2017)
PI-19 Revenue administration	Score "D" Cash forecasting and progress towards treasury single account
PI-20 Accounting for revenue	Score "D" This indicator provides an analysis for accounting for collected revenue; and assesses the procedures for recording and reporting revenue collections, consolidating revenues collected, and reconciling the tax revenue accounts.
PI-21 accounting for collected revenue	Score "D+" This indicator assesses the procedures for recording and reporting revenue collections, consolidating revenues collected, and reconciling the tax revenue accounts. It covers both tax revenues and non-tax revenues collected by the central government.



PI-21 Predictability of in-year Resource Allocation	Score “C” –This indicator assesses the extent to which the ministry of finance can forecast commitment, cash requirements, and provide reliable information on the availability of funds to budgetary units for service delivery.
PI-22 provides stocktaking of all government accounts	Score “D” provides that stocktaking of all government accounts has been launched, initially covering accounts with BOJ. The intention is to close all dormant and non-essential accounts, but this is a slow process as it requires collection of information for each account on its purpose as well as reconciliation of its balance.



Annex 9: Evaluation Team Qualifications

Team Leader Geoffrey Mazullo has 28 years of technical experience as an evaluator, corporate analyst, subject matter expert, and trainer. His expertise includes corporate governance, socially responsible investment, and environmental, social, and governance reporting in emerging market environments. He has extensive experience as an evaluation Team Leader, a program Chief of Party, technical expert, and expert trainer in MEL, governance, and other subjects for United States Agency for International Development (USAID), the U.S. Department of State, and numerous other government, private sector, and nongovernmental organization (NGO) clients. He was the Team Leader for the evaluation of OTA's Kosovo program. He has an M.Sc. in Political Science from the London School of Economics and Political Science, a graduate certificate from Jagiellonian University in Poland, and a B.Sc. in Foreign Service from Georgetown University. He has lived and worked extensively throughout Eastern Europe, is a native English speaker, and is proficient in Serbo-Croatian, German, French, Polish, and Russian.

Michael Schaeffer is a project-oriented public financial and investment management specialist with expertise gained from assignments in the United States, Central and Eastern Europe, Middle East and North Africa, Africa, Latin America, and Southeast and East Asia. Mr. Schaeffer's areas of specialization include public financial management (budgeting, treasury, financial management systems, public investment management, etc.) state and local public finances in emerging economies, municipal project development (project financing, specifically limited recourse financing); municipal credit market development, privatization of municipal and corporate assets, national and subnational budgeting and public financial management, and private sector participation in service delivery sectors (e.g., water, sanitation, electric power, solid waste management). Mr. Schaeffer has worked with the World Bank and IMF in various capacities.

Genta Agaj is an M&E Specialist, working across several sectors including governance, energy, education, and community development. Currently, she serves as an M&E Specialist for the Millennium Challenge Corporation (MCC) with the Kosovo Threshold Program. Her expertise includes impact evaluation, M&E design and planning, quantitative and qualitative methods and analysis, survey design, advising on performance indicators, and data collection strategies for USAID, contractors, and NGOs. She has a Bachelor of Applied Science degree in Economics from the Rochester Institute of Technology, and a master's degree in applied economics from the University of Maryland. She is a native Albanian speaker and is fluent in English.

Renee Johnson is an independent consultant with over 15 years' experience in fields related to public health, evaluation, youth, and development. Ms. Johnson earned her master's degree in public health from the University of Birmingham in the United Kingdom (2004) and holds a certificate in Project Management from the Mona School of Business, University of the West Indies (2009). Ms. Johnson recently completed a certificate course in Economic Evaluation



through the University of York and the London School of Tropical Health (2022). Over the last 10 years, she has led and been part of teams that conduct evaluations, surveys, baseline analysis and other forms of assessments. Most of Ms. Johnson's work has been qualitative, with specific technical expertise in health, HIV, and youth. She has contributed significantly to the evaluation and development of strategic plans and policies over the years, working with a number of multisectoral teams. She has worked in several Caribbean countries including Jamaica, Montserrat, St. Kitts, and Barbados.

Michael Tatone is an International Evaluation Project Manager at Bixal. He has 13 years of technical experience in evaluation and research, managing and providing technical support for evaluations and impact studies in conflict and violence in Colombia, Brazil, and Chicago. Previous roles have included Research Manager at the University of Chicago and various Project Manager and Researcher roles in academia and NGOs. He has a master's degree in political science from Universidad de Los Andes in Colombia, and a bachelor's degree in political science from University of Wisconsin-Eau Claire. He is a native English speaker and is fluent in Spanish and Portuguese.

Joseph Kotun is a Director of MEL at Bixal. He has more than 25 years of technical experience in international development, focused on evaluation. Before his role at Bixal, he worked extensively as an evaluation team leader for contractors with USAID, MCC, U.S. Department of Agriculture, U.S. Department of State, World Bank, Department for International Development, Asian Development Bank, and other private sector and NGO clients. His expertise includes evaluation design; mixed, qualitative, and quantitative methods; program evaluations; impact evaluations; and systems-based evaluations as well as MEL frameworks, strategies, and learning agenda development. His evaluation work includes financial inclusion and microfinance subject areas, as well as a broad range of other international development sectors. He has a master's degree in international development from the School for International Training Graduate Institute in Vermont and a bachelor's degree in science from McGill University. He is a native English speaker and proficient in French.

