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Mid-term Evaluation of the “Supporting the Implementation of the PFM Reform Strategic Plan in Bangladesh” programme

Final Report

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Report prepared by ADE Consortium

"This evaluation is supported and guided by the European Commission and presented by ADE. The report has been prepared by Samvel Markosyan with inputs from Nazrul Islam, and does not necessarily reflect the views and opinions of the European Commission"

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List of Acronyms

AMMS	Audit Monitoring and Management System
BAMU	Budget Analysis and Monitoring Unit
BOT	Budget Oversight and Training
BPS	Bangladesh Parliament Secretariat
BS	Budget Support
CAG	Comptroller and Auditor General
CIPFA	Chartered Institute of Public Finance and Accountancy
CMIS	Committee Management Information System
CPD	Centre for Policy Dialogue
CSO	Civil society organization
DG	Director General
DLI	Disbursement Linked Indicators
DP	Development Partner
DRM	Domestic Revenue Mobilisation
EQ	Evaluation question
EU	European Union
EUD	EU Delegation
FCDO	UK Foreign, Commonwealth and Development Office
FIMA	Financial Management Academy
FOC	Financial Oversight Committee
GDP	Gross Domestic Product
GI	Group Interview
GoB	Government of Bangladesh
HCDP	Human Capital Development Programme
HR	Human Resource
iBAS	Integrated Budget and Accounting System
ICT	Information and Communications Technology
IMF	International Monetary Fund
IPF	Institute for Public Finance
ISSAI	International Standards for Supreme Audit Institutions
IT	Information Technology
JICA	Japan International Cooperation Agency

KE	Key Expert
KII	Key Informant Interview
LFM	Logical framework Matrix
LNOB	Leave No One Behind
MDTF	Multi Donor Trust Fund
MIP	Multi-Annual Indicative Programme
MIS	Management Information System
MoF	Ministry of Finance
MP	Member of Parliament
MTE	Mid Term Evaluation
MTR	Mid-term review
MTRS	Medium Term Revenue Strategy
NBR	National Board of Revenue
NGO	Non-governmental organisation
NKE	Non-Key Expert
OCAG	Office of the Comptroller and Auditor General
OPSYS	Operating System - used by the European Commission for External Actions.
P4R	Programme for Results
PA	Performance Audit
PAC	Public Accounts Committee
PCM	Project Cycle Management
PDO	Program Development Objective
PECT	Programme Execution and Coordination Team
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFMAP	PFM Reform Action Plan
PFMRS	PFM Reform Strategy
PI	Performance Indicator (PEFA)
PIT	Project Implementation Team
PM	Project Manager
PSC	Programme Steering Committee
PUC	Public Undertakings Committee
QA	Quality Assurance
QC	Quality Control (controller)
ROM	Result Oriented Monitoring

SARTTAC	South Asia Regional Training and Technical Assistance Centre (IMF)
SDG	Sustainable Development Goal
SPEMP	Strengthening Public Expenditure Management Programme
SSSR	Support Social Security Reforms
TA	Technical Assistance
TIN	Tax Identification Number
TL	Team Leader
TNA	Training Need Assessment
ToR	Terms of Reference
TOT	Training of Trainers
TVET	Technical and Vocational Education and Training
VAT	Value Added Tax
WB	World Bank

Executive Summary

The Executive Summary highlights the evaluation purpose, the methods used, the main evaluation findings and the conclusions and recommendations. It is to be considered a “stand alone” document.

Evaluation purpose

The intervention that is evaluated is “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” programme. This includes the following service contract: Technical Assistance (TA) to support the implementation of the PFM Reform Strategic Plan in Bangladesh, implemented by DT Global IDEV Europe, S.L consortium. The TA is funded by the European Union (EU) with a total estimated cost of 3,702,800 Euros. The intervention period of the TA started on 13/09/2020 and ended on 12/09/2022; it was extended on 28th of June 2022 by 21 months to provide an additional contractual resource value of 4,990,510 Euros for a contract total of 8,693,310 Euros.

The main purpose of this mid-term evaluation is to provide the relevant services of the European Union and the interested stakeholders with an overall independent assessment of the performance of the TA programme, paying particular attention to its different levels of results measured against its expected objectives, and the reasons underpinning such results, as well as key lessons learned, conclusions and related recommendations in order to improve current and future interventions.

Methods used

The evaluation covers the period April 2022 to October 2022 with fieldwork undertaken in Dhaka in June - July 2022. The Evaluation Phases are the Inception Phase, Interim Phase (desk and field activities), Synthesis Phase, and Evaluation Dissemination Phase. The validation of results includes an opportunity for feedback from stakeholders after the analysis is done and before writing the report. This included: the preparation of the Intermediary Note and presentation slides of intermediate and preliminary (Desk and Field) findings and preliminary conclusions. Findings and preliminary conclusions are tested with the Reference Group.

The evaluation draws from the Appreciative Inquiry approach by focusing on the intervention’s strengths, outcomes, lessons learned, and forward-looking pathways. The approach used for this assignment is in line with the latest guidelines in the context of an evolving EU cooperation policy, and with a particular focus on the assessment of achievements, the quality, and the results of the intervention. This mid-term evaluation is based on both preliminary data and secondary data, some of which is quantitative. Triangulation of data has followed with qualitative views and perspectives, frequent internal debriefs, and analysis sessions during and after field data collection.

The evaluation team conducted key informant interviews (KIIs) and group interviews (GIs). The selection of respondents included the following: i) Client, ii) Implementing partner, iii) Target groups (direct beneficiary); iv) Government of Bangladesh (GoB) stakeholders, v) Development Partner (DP) stakeholders, vi) End beneficiaries. In total, 54 people were consulted (including 7 female and 47 male). More than 23 consultation events have been completed, including KIIs (13), GIs (5), and combined KII/GI (5). In addition, 18 feedbacks have been received with online submissions, including from Beneficiary (5), TA (6), EUD (2), DPs (3), and CSO (2).

The evaluation team used questionnaires to collect primary data during interviews. The evaluation matrix was prepared for each evaluation question to accompany the whole evaluation. The key evaluation questions pertaining to this mid-term evaluation corresponding to the evaluation criteria are as follows: EQ1 - How does the intervention presently fit the needs and institutional capacity of the target groups? EQ2 - How well did the intervention perform so far in terms of implementation arrangement and results from achievement? EQ3 - To what extent is the intervention likely to produce the sustainable benefits expected in its design? EQ4 - To what extent can EUD and its partners find a way to adapt the

intervention to provide meaningful support to the country? EQ5 - To what extent the intervention achieves mainstreaming aspects, including gender, climate change, and SDGs? For each evaluation question, detailed questions were developed along the judgment criteria.

Main evaluation findings

Regarding EQ1: Relevance. The TA is in line with GoB priorities, however, some of the priorities have been changed (e.g., NBR Internal Audit, Whistleblowing, or Parliamentary rules). Priorities might further change informed by PEFA 2022, and other DP’s interventions, e.g., the new WB intervention with OCAG. The TA intervention has demonstrated flexibility, including readiness to adapt their services to the changing needs of GOB, including those key beneficiary institutions. The Logical Framework Matrix (LFM) requires an update, as it does not reflect the current workplan and GoB priorities. The limited capacity and availability of the counterparts are a constraint. The intervention’s engagement at the political level was not strong, although it started improving with the onboarding of new experts.

Regarding EQ2: Efficiency, effectiveness, and coherence. Although the TA intervention has performed satisfactorily in terms of implementation arrangement and results achieved, the progress made varies from one results area to another. Meanwhile, no specific objective level results have been achieved. This is primarily because the implementation started slowly, and because of frequent changes in the core team (including change in the consortium) with the high turnover of experts; in that context, the level of execution has been low, which means that few results were achieved. Overall findings related to result areas are as follows:

- Digital transformation is a priority for the NBR, and the TA has responded adequately. A number of results within NBR output have been achieved. NBR is capable of reforming Internal Audit, Whistleblowing policy, and a few other areas in organisational development, and does not need much TA support in these areas. High quality training activities, development of training strategies, plans, module and syllabus are the identified areas of priorities for tax academy.
- The TA support to the OCAG is behind and is ‘less satisfactory’ due to the frequent changes in consultants and positions being vacant for a long time. Continuity was requested with the consultants who were successful. Key achievements of the OCAG are related to TA to financial audits and undertaking the comprehensive TNA among a few others. No TA activities are delivered to upgrade and sustain IT infrastructure (AMMS) in the OCAG. The WB is considering additional financing of 25 M USD to top up to the P4R for OCAG. The complementarity of EU TA with the WB additional support still needs to be discussed to avoid duplication and to strengthen complementarities.
- The Parliamentary FOCs workstream became effective in March 2022, with the start of KE-4 and the new NKE. The Budget Helpdesk for MPs was established in 2022 with the support from the TA and acts as a knowledge Platform for the Parliament Members during the Budget Sessions. Eight (8) debriefing sessions were organised for the MPs representing various standing committees. A total of 140 MPs and the Honourable Speaker and Secretary of the Parliament Secretariat attended the sessions. Nine (9) budget briefs were published with an analysis of the salient features of the budget for the fiscal year 2022-23 and covering important sectors. TORs were redrafted for NKE Management Information System (MIS) Expert to support Parliamentary CMIS, and consultant has already been recruited for the GAP analysis.

Regarding EQ3: Effectiveness and sustainability. The TA intervention has achieved little in terms of effectiveness and sustainability due to a number of reasons, including delays and inefficiencies provoked by the Covid-19 pandemic and other operational factors. Some good progress is expected to be achieved provided that the governance structure mechanisms based on which the technical and coordination discussions take place are functional, and that the TA establishes a working relationship with the agencies and is able to support them with making the reform initiative sustainable.

Regarding EQ4: Efficiency and effectiveness. The TA intervention has not worked much with end beneficiaries. The flexibility of the TA intervention has made it possible to enabling adjustments of the intervention logic with the changing circumstances. The current mode of operation is considered

adequate for the Government beneficiaries; however, the government stakeholders prefer more financial aid (budget and project support) and fewer TA interventions. As the digital transformation of PFM is a priority for the GoB, the TA can further support achieving this in its beneficiary agencies.

Regarding EQ5: Mainstreaming aspects. This TA is supporting the PFM reforms of the Government and contributing to domestic revenue mobilization and has been quite effective in adding strategic value to the GoB's policies and priorities. However, the TA is not directly designed to support mainstreaming aspects, such as gender, climate change, and LNOB, but they are important to GoB and EUD. There are some areas where they could have been introduced or mainstreamed further, e.g., increased women's participation in PFM and training. SDGs 16 and 17 are the main and secondary SDGs for the Action, and this TA is well-linked to SDGs.

Conclusions

The conclusions of the evaluation are organised per evaluation criterion.

Conclusion 1: The TA intervention is relevant, as it largely fits to the needs and institutional capacity of the target groups. However, some adjustments are required to the logframe/workplans, in consideration of evolving priorities and demands of the beneficiaries.

Conclusion 2: The TA intervention has performed satisfactorily so far in terms of implementation arrangements and results achieved - more satisfactory with NBR results, and less with OCAG and Parliamentary FOC results. However, no specific objective level results have been achieved (as per the latest LFM matrix). The implementation started slowly (for the number of reasons), there have been frequent changes/high turnover in the core team (including change in the consortium), and little has been spent so far, which means fewer results achieved.

Conclusion 3: The TA intervention is likely to produce the sustainable benefits expected in its design, subject to a number of improvements to be introduced and achieved in the intervention, such as improved implementation arrangements, better governance, better coordination (coherence), and better policy dialogue (in coordination with EUD).

Conclusion 4: Greater efficiency and effectiveness for the TA intervention can be achieved if the EU (in coordination with its partners) continuously monitors the progress against the LFM and adapts the intervention to continue providing meaningful support to the country.

Conclusion 5: It is understood from the beginning that the mainstreaming aspects, including SDGs, gender, LNOB, and climate change are cross-cutting areas across the intervention. Even though the intervention is not directly designed on these aspects, these mainstreaming aspects are important to GoB and EUD. The TA intervention can support the government to integrate those aspects into PFM with adequate scrutinising by OCAG and Parliament.

Recommendations

The proposed recommendations are intended to improve the intervention in the framework of the current cycle. Recommendations are clustered for each evaluation question. Meanwhile, they are prioritised, and carefully targeted to the appropriate audiences (stakeholders), such as recommendations to the TA, EUD, GoB, or implementing partner (DTG). Different levels of priorities are defined: low, medium, high, or urgent. Generalised recommendations in consideration of the lessons learnt from findings are summarised as follows.

Regarding EQ1: Relevance. In order to remain relevant and fit to the needs and institutional capacity of the target groups, the TA intervention should be adaptive to the evolving priorities and demands of the beneficiaries. However, the flexibility should be within the LFM framework, with the latter requiring finalisation in consideration of the reconstructed one proposed by MTE. An up-to-date capacity needs assessment and capacity development plan are essential to inform the TA's interventions for all three components. The TA intervention should also ensure adequate political engagements and operational

leadership engagements through PIT. The engagements of the high-level policymakers are essential, including the Members of the Parliament in some respects.

Regarding EQ2: Efficiency, effectiveness, and coherence. Improvements are required in implementation arrangements, including in the HR and backstopping aspects, the logistics and operations support, and due consideration should be given to cost effectiveness and risk adaptiveness. This includes: Improvements in the selection (including the process) and retention of experts; Strengthening the backstopping system of the TA; Speeding up the implementation process to make good progress against the workplans, particularly for the workstreams which are behind. The contractor should improve the cost effectiveness of the TA intervention and should improve and maintain the risk adaptive implementation processes. Governance, monitoring, and reporting arrangements require strengthening, including coordination with the GoB counterparts; reports should be streamlined in line with the EU guidelines; coordination, coherence, and complementarity is required with other TA and DP interventions. Further improvements are required in performance and results to be achieved. Overall results should be improved in consideration of synergies of individual outputs and better implementation arrangements. Further considerations related to improvements are proposed for each result area.

Regarding NBR outputs. The digital transformation is a priority for the NBR; therefore, it is proposed to be adequately reflected in the logframe and related monitoring and reporting. The support requires speeding up in the following areas: monitoring of revenue arrears, management of litigation cases, and revenue audit and investigation. The TA can be made more relevant to the NBR with relevant capacity enhancement measures, e.g., by providing on-the-job training to Income Tax officials to use Operational Guidelines and Techniques for Risk Based Audit, e-Return Audit, and e-Filing. The promotional campaign for e-Filing will also further enhance the relevance of the TA. The TA should build synergies with other interventions to achieve greater outcomes at NBR and more impact. TA should contribute to the complete modernisation and automation of NBR, plus full integration of its systems with iBAS++.

Regarding OCAG outputs. The TA should continue supporting the professional development programme with more intensity (as requested by counterparts). As the OCAG output is behind schedule, intensified interventions are proposed with an increased number of practical (on-the-job) training and an increased number of improved audit reports to be published. The contractor should ensure the continuity of experts delivering successful results at the OCAG as requested by the government beneficiaries. Complementarity with the additional WB P4R intervention still needs to be discussed and requires closer coordination to avoid duplication and to strengthen complementarities. The division of labour (between EU/WB) could be by type of audit or by the number of audits report. Another option for EU TA is to focus on performance audits and institutionalise the capacity building provided by reinforcing FIMA. Strong linkages between EU BS and TAs are proposed through performance audits in the following sectors/subjects: TVET, primary education and social protection/benefits. The demand for more training for auditors is emphasised by their counterparts. Therefore, the capacity enhancement and training are included in all sub-outputs in the revised logframe. Meanwhile, a dedicated sub-output is part of the OCAG workstream: Output 2.3 Professional development and capacity building through Financial Management Academy (FIMA).

Regarding FOCs outputs. The support to FOCs should be enhanced and accelerated due to the late start. The TA should reinforce the capacity of the BPS/BAMU staff by capitalising on the budget help desk activity and the results achieved. Operationalisation of the Budget Help Desk for Parliamentary Financial Oversight Committees will enhance the relevance of the TA to Parliament. Training, workshops, and exposure visits were mentioned as important for enhanced capacity. The TA support activities under the parliament component should focus more on technical capacity building with long term objectives, rather than short term improvements. The results to be achieved and the interventions should consider a longer period of time to have a sustainable impact. Building basic financial literacy background and accountability for the committee members of Parliamentary Financial Oversight Committees should also be considered. The Outputs 3.2 (CMIS related) should be confirmed only after the system review and gap analysis and in consideration of the AMMS (version 2.0) which will have a module on audit follow-up with access given to the PAC.

Regarding EQ3: Effectiveness and sustainability. The TA and partners should put extra effort to produce the sustainable benefits expected in the intervention’s initial design. This includes a number of improvements to be introduced and achieved in intervention, such as improved implementation arrangements, better governance, better coordination (coherence) and better policy dialogue (in coordination with EUD). Meanwhile, the TA needs to ensure ownership by the government, to build a coalition of reformers and change management. Capacity enhancement and the related techniques require strengthening. Delivery should be timely and adjusted to the absorption capacity of beneficiaries.

Regarding EQ4: Efficiency and effectiveness. Greater efficiency and effectiveness for the TA intervention can be achieved if the EU (in coordination with its partners) continuously monitors the progress against the LFM and if necessary adapts the intervention to continue providing meaningful support to the country. The EU interventions (both Budget Support and complementary TAs) can better focus on results, including focus performance against results.

Regarding EQ5: Mainstreaming aspects. The mainstreaming aspects, including SDGs, gender, LNOB, and climate change are important to GOB & EUD. Even though the intervention is not directly designed to support these aspects, they need to be better mainstreamed. The TA intervention can support the government to integrate those aspects into PFM with adequate scrutinising by OCAG and Parliament.

1 Introduction

This chapter contains a description of the intervention, with the relevant country, sector and the evaluation background, providing with methodological explanations to gauge the credibility of the conclusions and to acknowledge limitations or weaknesses, where relevant.

1.1 Description of the intervention

The intervention that is evaluated is the “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” programme. This includes the following service contract: Technical Assistance (TA) to support the implementation of the PFM Reform Strategic Plan in Bangladesh, implemented by DT Global IDEV Europe, S.L consortium.

The TA is funded by the European Union (EU) with total estimated cost of 3,702,800 Euros. The intervention period started on 13/09/2020 with an end date of 12/09/2022, which was extended by 21 months. Following a round of meetings in April 2022 on possible extension of the TA service contract, a revised Terms of Reference (TOR) was discussed between the EU Delegation (EUD) and DT Global. The TOR was also required to include any material changes or additions to the original activities, including some of the e-services under Result Area 1. The resulting discussions with the EU on the extension of the implementation period has resulted in a proposal to extend the project by 21 months and allocate up to a maximum of 5m Euros additionally to the Service Contract resources. This extension mechanism was included in the original project TOR under section 5.2.

Discussions on the reformulation of the project TOR were initiated late in 2021 with a view to align it further with the requirements of the TA and also to increase the implementation period and resources available as part of the service contract. This was also seen to initially coincide with the renewal/update of the EU Financing Agreement and the willingness from the EUD to allocate some of the remaining funds available for this PFM intervention.

Following a round of in-person meetings in April 2022, a revised TOR was discussed between the EUD and DT Global. It was proposed that the Key Expert (KE) 1 position be reformulated to provide for a TL and Policy Advisor role, with a focus on ensuring that fluency in Bengali forms a prerequisite for the position. Additionally, following the slow initiation of activities and lack of communication within the parliamentary component (Result Area 3), the KE4 position was planned to be remodelled to ensure the correct profile for this role, also including the ability to communicate in Bengali. The TOR was also planned to include any material changes or additions to the original activities, including some of the e-services under Result Area 1.

With regard to the additional time and resources required, the agreed workplans under the original 24 month service contract originally included activities that could not achieve the desired impact during the original implementation period. Furthermore, the implementation of all activities across all result areas required significantly more resources than those available in the Service Contract. The activities within each Result Area were prioritised in consultation with the beneficiary agency whilst others were planned for implementation and continuation at a later date.

The resulting discussions with the European Union on the extension of the implementation period have resulted in a proposal to extend the project by 21 months and allocate up to a maximum of 5m Euros additionally to the Service Contract resources. DT Global received the invitation to tender via negotiated procedure on the 29th of April 2022 to incorporate the changes to the updated TOR and extend the project by 21 months and an additional value of up to 5m Euros. DT Global has prepared the tender proposal, and it has been sent to the EUD for evaluation.

The EUD and DT Global signed a 21-month project extension on the 28th of June 2022 to provide an additional contractual resource value of 4,990,510 Euros for a contract total of 8,693,310 Euros. This

extension incorporated the changes to the revised TOR alongside an updated Organisation and Methodology proposed by DT Global.

1.2 Background of the evaluation

Bangladesh has a remarkable track record of growth with poverty reduction. As noted by the World Bank, the country has been among the fastest growing economies in the world over the past decade, supported by a demographic dividend, strong ready-made garment exports, and stable macroeconomic conditions. The growth was interrupted by the COVID-19 pandemic, to which the government responded quickly and decisively.

The EU has continuously supported Public Finance Management (PFM) reforms in Bangladesh, aimed to address the issue of fiduciary risk and advance the capacity of Bangladesh to channel assistance through country systems. The EU bilateral programme was designed in complementarity with other interventions financed by the government and other development partners, and intends to provide support specifically in the areas of domestic revenue mobilisation (DRM) and domestic accountability.

The EU targeted support focused on the key milestones identified within the PFM Reform Strategy (PFMRS) 2016-2021 and subsequent Action Plan (PFMAP). The support is expected to contribute to the following results: Tax collection is increased, and tax risk management capacity of the National Board of Revenue (NBR) is improved; External audits are gradually carried out as per international standards and auditors are better trained and prepared to carry out their tasks; and Parliamentary scrutiny is improved through strengthened performance of the Financial Oversight Committees.

A public expenditure financial accountability (PEFA) assessment is being conducted and the report is expected to be available by the end of 2022. There was no previous Result Oriented Monitoring (ROM) or evaluations conducted, although, the implementation progress of the PFM Action Plan (2018-2023) is illustrated through semi-annual progress reports. There was a ROM review report for the Strengthening Public Expenditure Management Programme (SPEMP¹), that suggests strengthening the political guidance and analysis of reform implementation, addressing delays by intensifying the focus on change management and cross-departmental challenges, and improving coordination with Development Partners (DPs).

The UK Programme Completion Review (issued in May 2022), gave an ‘A’ score for SPEMP against final output targets, that reflects the significant progress made towards a ‘more efficient Public Expenditure Management system, particularly through iBAS++, despite limited progress against some of the other outputs.’ Among other things, the UK review observed the following: ‘Improvements in budget reliability and service delivery are unlikely until the Government of Bangladesh (GoB) starts addressing the causes of Bangladesh’s poor tax performance.

The main conclusions of the ROM review report of the SPEMP that this evaluation builds on is as follows. There is a need to coordinate, particularly related to NBR and Office of the Comptroller and Auditor General (OCAG) components to avoid duplication and build on complementarities, mainly with the World Bank implemented SPEMP and Programme for Results (P4R). For example, the ROM report mentions about the continuation of certified training activities for OCAG, as both the EU PFM project and the SPEMP have this activity on their planning, as well as the coordination and integration of the EU project activities in support of the Financial Management Academy (FIMA) with SPEMP “change management” activities, such as support to Institute for Public Finance (IPF) and the development of the PFM competency framework. The EU PFM support is highly complementary to the P4R, as it supports components for which no Disbursement Link Indicators (DLIs) have been formulated.

¹ SPEMP is financed by the Multi-Donor Trust Fund (MDTF) and is implemented by the World Bank. SPEMP started in 2017, is one of the pillars supporting the implementation of the Public Financial Management (PFM) Action Plan 2018-2023. The SPEMP was split into three sub-projects: **SPEMP A** - Deepening the Medium-Term Budget Framework and Strengthening Financial Accountability, **SPEMP B** - Strengthening the Office of Comptroller and Auditor General, and **SPEMP C** - Strengthening Parliamentary Oversight.

The World Bank has issued a mid-term review (MTR) report (in April 2022) on Bangladesh Strengthening PFM program to enable service delivery (P167491). The MTR concludes that progress towards the development objective is satisfactory and that the Program Development Objective (PDO) remains relevant. The PDO, and overall Program, remained relevant and achievable, and PFM reforms figure prominently into Bangladesh’s next Five-Year Plan. However, implementation progress is rated as moderately satisfactory based on the Program’s overall disbursement rate which is 51 percent (including 20 percent advance) compared to 80 percent that was anticipated at mid-term².

1.3 Methodological explanations

This section provides methodological explanations, covering an overview of the entire evaluation process, approach to evaluation and options taken, data collection tools, instruments and analysis, the evaluation questions, and the evaluation matrix.

The evaluation covers the period April 2022 to October 2022 with fieldwork undertaken in June - July 2022. Mission fieldwork was Dhaka-based with no visits outside Dhaka (as it was not required). See further details in **Annex C, Section 1. Overview of the entire evaluation process.** The **Evaluation Phases** are: Inception Phase, Interim Phase (desk and field activities), Synthesis Phase, and Evaluation Dissemination Phase.

- **Inception Phase** was the first phase in order to structure the evaluation and clarify the key issues to be addressed. The **Interim Phase** has followed with desk and field activities, in order to analyse the relevant secondary data and conduct primary data collection and research. Field activities were carried out in the country. Remote (online) interviews were also considered in some cases, due to difficulties to arrange in-person visits with development partner offices or their projects.
- During the **synthesis phase** the team has analysed and reported on results from the evaluation, which covers final answers to the Evaluation Questions (final findings), and has formulated conclusions and recommendations. The deliverables of this phase include: Draft Final Report; response to Quality Assessment Grid (QAG) comments to the draft; and Final Report and Annexes (15 days after receiving comments on Draft Final Report). The Executive summary of the Final Report is submitted together with Final Report.
- The evaluation **dissemination phase** is the final phase of the assignment, which supports the communication of the results of the evaluation, to facilitate the ownership of conclusions and recommendations by key stakeholders. The outputs of this phase include: three **briefs** with the particular conclusions related to the different key users. The evaluation team produces one brief targeting EUD, one brief targeting the implementing partner, and one brief for each GoB agency.

Feedback from stakeholders: The validation of results includes an opportunity for feedback from stakeholders after the analysis is done and before writing the report. This included: the preparation of the Intermediary Note (in line with the content described in Annex V of TORs); preparation of presentation slides of intermediate and preliminary (Desk and Field) findings and preliminary conclusions. Findings and preliminary conclusions are tested with the Reference Group. A hybrid (EUD conference room and online) presentation was organised for the Reference Group on September 12, 2022, supported by the slide presentation with sharing the intermediate/preliminary findings and preliminary conclusions.

The evaluation draws from the Appreciative Inquiry approach by focusing on the intervention’s strengths, outcomes, lessons learned, and forward-looking pathways. Our approach to this assignment is

² At mid-term, only 9 out of the 45 DLRs (representing 20 percent) have been fully met, 8 DLRs (i.e., 18 percent) are partially met; 20 DLRs (i.e., 44 percent) are in progress, and 8 DLRs (i.e., 18 percent) are off-track. A fair number of DLRs have been accomplished but not yet verified, or on the verge of being accomplished.

in line with the latest guidelines in the context of an evolving EU cooperation policy³, and with the particular focus on the assessment of achievements, the quality and the results of the intervention. See further details in **Annex C, Section 2. Approach to evaluation and options taken.**

This mid-term evaluation is based on both preliminary data and secondary data, some of which is quantitative. Triangulation of data has followed with qualitative views and perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection. See further details in **Annex C, Section 3. Data collection tools, instruments and analysis.**

The evaluation team conducted key informant interviews (KIIs) and group interviews (GIs). The selection of respondents included the following: i) Client, ii) Implementing partner, iii) Target groups (direct beneficiary); iv) Government of Bangladesh (GoB) stakeholders, v) Development Partner (DP) stakeholders, vi) End beneficiaries. In total, 54 people are consulted (including 7 female and 47 male). More than 23 consultation events have been completed, including: KIIs (13), GIs (5) and combined KII/GI (5). In addition, 18 feedbacks have been received with online submissions, including from: Beneficiary (5), TA (6), EUD (2), DPs (3) and CSO (2). Details are provided in **Annex H: List of persons and organisations consulted.**

The evaluation team used questionnaires to collect primary data during interviews. A questionnaire was developed. The same questionnaire for all the targeted information sources was used. However, flexibility during interviews was applied to tailor questions to the specific knowledge and experience of the respondents. The evaluation matrix was prepared for each evaluation question to accompany the whole evaluation. Details are provided in **Annex E. The Evaluation Matrix (PART A – Evaluation design).** The key evaluation questions covered the evaluation criteria are as follows: EQ1 - How does the intervention presently fit to the needs and institutional capacity of the target groups? EQ2 - How well did the intervention perform so far in terms of implementation arrangement and results achievement? EQ3 - To what extent is the intervention likely to produce the sustainable benefits expected in its design? EQ4 - To what extent can EUD and its partners find a way to adapt the intervention to provide a meaningful support to the country? EQ5 - To what extent the intervention achieves mainstreaming aspects, including gender, climate change, SDGs? For each evaluation question, detailed questions were developed along the judgment criteria.

During the implementation phase, the documentation of the evidence analysed was compiled to answer each evaluation question. Details are provided in **Annex F. The Evaluation Matrix (PART B - Evidence log).** The Evidence log in PART B covers: indicators, baseline and mid-line data, evidence gathered/analysed, and comment on the quality of evidence.

1.4 Limitations or weaknesses

The team has remained flexible throughout data collection to coordinate interviews at times that are convenient for the respondents. The team has addressed the data limitations by triangulating multiple sources of data and meeting a broad and diverse set of respondents. Additionally, the evaluation team has used direct observation based on nuanced knowledge of the evaluation environment to assist in identifying potential bias in responses. The mid-term evaluation team has encountered few difficulties, for which adequate mitigation measures were adopted (see details in in **Annex C, Section 5). Difficulties encountered and methodological limitations,** and including:

- Ensuring mechanisms for digital/remote communication for achieving consultation meetings.
- Emphasis to arrange meetings in the same area on same day to cover nearby stakeholders. Flexible approach was adopted to arrange few meetings online.
- Initial first round of consultations with the government was prioritised before Eid, with flexibility from the evaluation team to adjust to their availability and schedule. During the holiday time when

³ SEC (2007)213 "[Responding to Strategic Needs: Reinforcing the use of evaluation](#)"; SWD (2015)111 "[Better Regulation Guidelines](#)"; COM(2017) 651 final "[Completing the Better Regulation Agenda: Better solutions for better results](#)"

government was not available, the evaluation team rescheduled the consultation program and tried to get involvement of other stakeholders who were available for the meetings, e.g., the WB, JICA, EUD, EU TA interventions.

- The evaluation team has closely followed up and insisted to submit the required documents. Instructions, guidelines and clarifications were provided on 1-2-1 basis.
- The evaluation team has elaborated the purpose of meetings and the evaluation, through the emails and over the phone calls, which have provided additional clarity to stakeholders.

2 Findings

This chapter presents the answers to the Evaluation Question headings, supported by evidence and reasoning. Findings per judgement criteria and detailed evidence per indicator are included in Annex D to the Report.

Findings are provided per evaluation question and evaluation sub-question. The findings are derived from the evidence gathered and result from a triangulation of different sources. Where relevant the indicators are scored, based on the data analysis from on-line feedback submissions from stakeholders. The average score for these indicators is provided in this chapter. The scoring is based on the analysis of the quantitative data for the relevant indicators gathered from the on-line feedback submissions.

Evidence gathered/analysed include: 1. Interview notes (primary data) and literature review (secondary data); 2. Online feedback submissions from stakeholders; 3. Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to beneficiaries; 4. Government documents, including PFM Reform Strategy 2016-2021, PFM Action Plan 2018-2023, PFM Action Plan Progress Reports, as well as NRB/OCAG/Parliamentary documents, workplans and reports; 5. Other DP/TA documents and reports. See Appendix I for further details. Detailed answers of preliminary findings per evaluation question and indicator by judgement criteria are provided in Annex D.

2.1 EQ1: Relevance

I 1.1.1 Relevance to the needs of the National Board of Revenue (NBR) to increase tax collection. Based on the feedback collected from the stakeholders, the TA interventions are relevant for NBR to increase tax collection as they aim to enhance the tax risk management capacity of the income tax wing of NBR, expand the tax base, including taxpayer registration, and strengthen the audit. Examples are provided below (in I 1.4.1 in 1.2). The average score for this indicator is 4.6 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁴. Key findings from the documents review confirm the TA’s relevance to the needs of the NBR to increase tax collection.

I 1.1.2 Relevance to the needs of the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme. Based on the feedback collected from the stakeholders, the TA intervention is relevant as it supports the OCAG to update and implement its strategic plan, improve performance auditing, develop a quality assurance structure, and professional development and capacity building. Examples are provided below (in I 1.4.1 in 1.2). The average score for this indicator is 4.5 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁵. Key findings from the documents confirm the TA’s relevance to the needs of OCAG to carry out its modernisation programme.

I 1.1.3 Relevance to the needs of three Parliamentary Financial Oversight Committees (FOC) to fulfil their respective mandates. Based on the feedback collected from the stakeholders, the TA

⁴ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR

⁵ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG

interventions are relevant for three Parliamentary Financial Oversight Committees as they include review of the legislative framework to ensure effective execution of their mandates and upgrading the Budget Analysis and Monitoring capabilities of those committees. Examples are provided below (in I 1.4.1 in 1.2). The average score for this indicator is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁶. Key findings from the documents review confirm the TA’s relevance to the needs of three Parliamentary FOC to fulfil their respective mandates.

I 1.1.4 Relevance to the overall context: If TA responds to beneficiaries’ needs, policies, priorities, PFM RS and AP. The majority of stakeholders consider the intervention to be relevant or highly relevant to the needs of the Government of Bangladesh. The average score for this indicator is 4.4 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁷.

I 1.2.1 Examples (case studies) regarding the rating related to relevance to the needs. The examples are analysed and provided below under I 2.3.1, I 2.3.2, I 2.3.3, and I 2.3.4, based on responses (13) received from on-line survey regarding relevance, as well as interviews and analysis of the documents.

I 1.3.1 Relevance to the institutional (and absorption) capacity of the NBR to increase tax collection. The average score for this indicator is 4.0 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁸. Based on the feedback collected from the stakeholders, , the programs to support NBR under this TA have been carefully selected, so that activities and tasks are relevant to the PFMAP (2018-2023), Component-2. As the intervention plans to upgrade the capacity of the Income Tax wing in terms of Revenue Risk Management, Electronic Submission of Tax Returns, and tax audit, the intervention is significantly relevant. The TA has adopted a different approach to change management at NBR. Changes have been introduced via inputs to service providers delivering new applications. This has facilitated acceptance of to new techniques by operational, district, and town office (tax circles) staff . Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of NBR to increase tax collection. The limited capacity constraints of the NBR are adequately reflected in TA documents, along with capacity building activities.

I 1.3.2 Relevance to the institutional (and absorption) capacity of OCAG to carry out its modernisation programme. The average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant⁹. Based on the feedback collected from the stakeholders, the TA interventions are highly relevant to the capacity of OCAG to implement its modernisation plan for professional development and capacity building. The TA supports to the continuous professional development programme for the officials at different layers in the OCAG hierarchy. The EU TA supports OCAG to improve the quality of audit and enhance the professional capacity of Auditor. Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of OCAG to carry out its modernisation programme. The limited capacity constraints of the OCAG are adequately reflected in TA documents, along with the corresponding capacity building activities.

I 1.3.3 Relevance to the institutional (and absorption) capacity of Three Parliamentary FOCs to fulfil their respective mandates. The average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant¹⁰. Based on the feedback collected from the stakeholders, the TA interventions are relevant to the capacity of three Parliamentary FOCs as they aim to upgrade the Budget Analysis and Monitoring capabilities of those committees. The

⁶ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries

⁷ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

⁸ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR

⁹ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG

¹⁰ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries

Result area 3 has been designed to help building the capacity of the three FOCs, to help these committees perform their responsibilities better and improve the public financial management of the government (these three committees have direct interventions with the financial activities of the government). Under the budget help desk activity, an orientation session was held for the staff of the different standing committees which aimed at improving the technical knowledge of the committee staff. Eight (8) debriefing sessions were organised to improve the capacity of beneficiaries - a total of 140 MPs participated. The data and the query support were provided at the help desk help the MPs actively participate in their budget discussion. BPS has already provided the requirements to build the capacities of members and officials of FOCs. Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of Parliamentary FOC to fulfil their respective mandates. The capacity constraints of the Parliamentary FOC are adequately reflected in TA documents, along with the corresponding capacity building activities.

I 1.3.4 Overall relevance to the institutional (and absorption) capacity to GoB. The majority of stakeholders consider the intervention to be fit to the institutional and absorption capacity, as well as to the needs of the GoB. The average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant¹¹. Key findings from the documents review confirm the TA’s overall relevance to the institutional (and absorption) capacity to GoB. The capacity constraints of the beneficiary stakeholders are adequately reflected in TA documents (through TNAs and capacity assessments), along with the corresponding capacity building activities. The proposed O&M document from the contractor for the extension has details regarding the capacity building techniques, as well continuation and coherence.

I 1.4.1 Examples regarding the rating related to relevance to the institutional (and absorption) capacity. The following examples of the TA intervention have been highlighted by stakeholders that demonstrate the relevance, based on responses (12) received from on-line survey as well as interviews and analysis of the documents.

- **Regarding the NBR.** E-filing support was requested and required by the government. TA has provided support to online return (E-Return) filing system development, deployment, enhancement, maintenance, and troubleshooting. Online return filing is a much awaited, very important reform for domestic revenue mobilisation, and this TA successfully supported the roll-out of NBR's eReturn system. Supporting the implementation of new automated systems (a.) locks in best practices provided by NKEs via business rules, not via instructions of attempts at behaviours modification, (b.) improved efficiency, (c.) increased professionalism and pride by tax officers in their own organisation, (d.) improved taxpayer service levels - now 24/7 service, and (e.) increased revenue.
- **Regarding the OCAG.** The following support is highlighted: Professional development of OCAG Officials; Implementation of Strategic Plan; preparation of different types of audit guidelines and undertaking pilot audit; Conducting audit training needs and capacity gaps assessment; Deepening performance audit, financial audit and IT audit.
- **Regarding the Parliamentary FOCs.** The beneficiaries have welcomed new TA resources joined from March with the kick-off support to Bangladesh Parliament Secretariat (BPS) and a better understanding of the relevant interventions from EU TA. With the TA intervention, a budget helpdesk set-up has enabled to support the members of the Parliament with their queries during the budget session. The support was provided to the Financial Oversight committees on National budget analysis, providing data requirements and necessary information. The helpdesk was able to successfully provide responses to various queries made by the members of the Parliament. Eight (8) debriefing sessions/ workshops were also organised (in June 2022) for the members of the parliament, where some of the prominent resource persons were brought including academia, high rank government officials to deliver lectures on different topics related to the budgetary process.

¹¹ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

There has been an increasing demand for arranging more debriefing sessions for the members of the parliament to cater to their demand. Their active participation in the debriefing session has proved that the members of the parliament are keen on learning and capacity building. In addition to this, it was also observed that the budget helpdesk has successfully been able to cater to the needs of the members of the parliament and there has been a request to arrange this sort of help desk in the future

I 1.5.1 TA being adaptive and relevant when circumstances change. In total 11 responses are received from on-line survey regarding TA’s response to circumstances changed. Almost all respondents mentioned TA being adaptive. Key findings from the documents review confirm the TA being adaptive and relevant when circumstances change.

2.2 EQ2: Efficiency, effectiveness, and coherence

I 2.1.1 Performance against the strategic design of the intervention, financing, and implementation set-up. The average score for this indicator is 3.8 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹². The TA progress reports do not provide sufficient information regarding performance against the strategic design of the intervention and implementation set-up. However, there is a section (5.7) about management and coordination arrangement. The proposed O&M document from the contractor for the extension has details regarding the guiding principles of their approach and implementation set-up, including ownership and participation, communications and coordination, continuation and coherence, capacity building techniques, project organisation and management, specific project approach, and appropriate resourcing among few others.

I 2.1.4 Cost-effective. The average score for this indicator (source: mid-term data 2022) is 3.8 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹³. The TA progress reports do not provide sufficient narrative analysis regarding cost-effectiveness. There is a section about resources and budget utilised in the progress report (Section 7) that has the following tables: Utilisation of KE and NKE workdays and utilisation of incidental budget. The tables indicate underutilisation for expert days and incidentals.

I 2.1.5 Risk-adaptive implementation processes. The average score for this indicator is 3.9 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁴. The TA progress reports provide information regarding risks and mitigation measures (in section 5.6. Assumptions and risks – status/update). The proposed O&M document from the contractor for the extension has details regarding the risks and risk management (detailed in section 1.4.2).

I 2.1.3 Governance, monitoring, and reporting arrangements. The average score for this indicator is 4 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁵. The TA progress reports do not provide sufficient information regarding the effectiveness of Governance, monitoring, and reporting arrangements, however, there is a section (5.7) about management and coordination arrangement. The proposed O&M document from the contractor for the extension has details regarding the guiding principles of their approach and implementation set-up.

I 2.1.2 Coordination and complementarity with other EU / GoB / other donor supported interventions. The average score for this indicator is 3.3 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁶. The TA progress reports do not provide sufficient information regarding coordination and complementarity with other EU / GoB / other donor supported interventions. The proposed O&M document from the contractor for the extension has details regarding

¹² Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

¹³ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

¹⁴ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

¹⁵ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

¹⁶ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions.

the guiding principles of their approach and implementation set-up, including communications and coordination, as well as continuation and coherence.

I 2.3.4 Overall Results achieved in qualitative and quantitative terms (impact). The average score for this indicator is 3.4 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The TA progress reports do not provide sufficient information regarding the impact.

I 2.4.4 Feedback on Overall Results (impact). Thirteen (13) online responses were received, in addition to feedback from 24 interview events. The respondents provided mixed feedback on the overall results. Overall, the intervention has performed satisfactory so far in terms of overall results achieved and performance. More progress has been achieved with NBR with satisfaction expressed by the beneficiaries. There are only recent achievements in Parliament (from March 2022), and outputs are considered less satisfactory from the OCAG beneficiaries.

I 2.3.1 Results achieved in qualitative and quantitative terms for NBR to increase tax collection. The average score for this indicator is 4.0 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁷. The feedback collected from the stakeholders are consolidated with findings from the TA progress reports (see below under consolidated findings).

I 2.4.1 Feedback on outputs achieved in qualitative and quantitative terms for NBR to increase tax collection. Four (4) online responses were received (in addition to feedback from 15 interview events) regarding this question from NBR and other stakeholders engaged with NBR. The respondents provided mixed feedback. Detailed feedback collected from the stakeholders, regarding the extent to which the TA intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 1 is presented in Annex D.

I 2.3.2 Results achieved in qualitative and quantitative terms for the OCAG to carry out its modernisation programme. The average score for this indicator is 3.7 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁸. The feedback collected from the stakeholders are consolidated with findings from the TA progress reports (see below under consolidated findings).

I 2.4.2 Feedback on outputs achieved in qualitative and quantitative terms for the OCAG to carry out its modernisation programme. Five (5) online responses were received (in addition to feedback from 15 interview events) regarding this question from OCAG and other stakeholders engaged with OCAG. The respondents provided mixed feedback. Detailed feedback collected from the stakeholders, regarding the extent to which the TA intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 2 is presented in Annex D.

I 2.3.3 Results achieved in qualitative and quantitative terms for three Parliamentary FOCs to fulfil their respective mandates. The average score for this indicator is 3.1 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent¹⁹. The feedback collected from the stakeholders are consolidated with findings from the TA progress reports (see below under consolidated findings).

I 2.4.3 Feedback on outputs achieved in qualitative and quantitative terms for three Parliamentary FOCs to fulfil their respective mandates. Eight (8) online responses were received (in addition to feedback from 15 interview events) regarding to this question from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries. The respondents provided mixed feedback. Detailed feedback collected from the stakeholders, regarding the extent to which the TA

¹⁷ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR

¹⁸ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG

¹⁹ Source: mid-term data 2022, based on the analysis of the quantitative data gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries

intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 3 is presented in Annex D.

2.3 EQ3: Effectiveness and sustainability

I 3.1.1 The likely scenario to the end of the intervention in term of achievement of results. Eleven (11) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback: overall, it is likely to achieve the results, subject to improvements in interventions.

I 3.2.1 The potential scenarios affecting the intervention logic, the impact and sustainability that were expected at the design stage. Seven (7) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback: overall, potential scenarios will not affect much the intervention logic.

I 3.3.1 Options for getting better results from this project. Fifteen (15) online responses were received (in addition to feedback from 24 interview events) regarding this question. Responses include: developing greater ownership of the relevant government agencies to sustain those outputs after the end of the project, better aligning the incentives for Government, designing and delivering the activities by keeping in mind that there will be slow and gradual impact, aiming timely completion of the activities, including capacity building, due consideration of change management and ownership. The GoB officials need support from development partners in charting a more effective approach to ensuring sustainability, momentum and improving results.

I 3.4.1 Challenges faced during the implementation of this TA. Ten (10) online responses were received (in addition to feedback from 24 interview events) regarding to this question. The respondents provided mixed feedback. Challenges mentioned include: lack of adequate coordination, particularly at the higher-level on reform initiatives, differently from what was stated in the project’s Organisation & Methodology, the contractor did not ensure proper in-country TA coordination, absence of Key Experts and Non-Key Experts, frequent changes in the TA core team, difficulties encountered in establishing functional working relations with government counterparts (with senior officials being quite busy with their regular routine work and getting a meeting scheduled being difficult), COVID pandemic and post pandemic challenges, program period needing to be revised and extended because of the late start and slow progress.

I 3.5.1 The intervention being accomplished on time. Eleven (11) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback. The feedback collected from the stakeholders include: The TA intervention can be accomplished as per the revised plan for an extended period. The TA contract might require a further extension depending on various factors (general elections, PEFA findings, PFM AP revision process, etc.). A possibility is to make the TA support in line with the current EU programming cycle 2021-2027.

2.4 EQ4: Efficiency and effectiveness

I 4.1.1 A relevant and feasible operational option/alternative for the EUD support in the programme in terms of intervention logic, duration and budget implication. Nine (9) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback. The following feedback is collected from the stakeholders. The Government of Bangladesh seems to prefer budget support interventions. The channel of communication with the EUD could be made a little more flexible so as to quickly respond to various requests made by the stakeholders from the government side. EUD should be more flexible in terms of giving nod to the proposals made by the TA team. Revision of output level results and associated indicators can made to reflect changes. Extension until 2027 should cover the necessary PEFA+++ follow up, PFM Action Plan update, and EU programming cycle, upon agreement with government counterparts. Consider performance for results, with adjustment of logic with the changing

circumstances. Consider push towards digital transformation of PFM, including DRM, OCAG, and Parliament

I 4.1.2 The key assumptions on which this alternative would rely and how could the EUD better prepare to secure them. Eight (8) online responses were received (in addition to feedback from 24 interview events) regarding to this question. The respondents provided mixed feedback. The following feedback is collected from the stakeholders. Recommended contract extension is a good move. Revisit activity plan. Fewer NKEs on longer missions. Less use of non-contributing (imposed) local resources - Well selected local experts can make a material impact,. The local organisations are more well informed and have better knowledge about the working modality of the local institutions. Close coordination and communication with the implementing agencies, and other Donors, to avoid duplication of programs. Budget support modality seems preferred by the GoB.

2.5 EQ5: Mainstreaming aspects

I 5.1.1 The project interventions added strategic value to the Government of Bangladesh’s policies and priorities. Thirteen (13) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The respondents provided positive feedback. The following feedback is collected from the stakeholders. This TA is supporting the PFM reforms of the Government and contributing to domestic revenue mobilisation. The interventions have been quite effective in adding the strategic value to the GoB’s policies and priorities. It has ensured flexible support to the implementation of reform activities under specific components of the PFM Action Plan. All activities have been well-attended and supported by those engaged. The potential for added value, especially in terms of capacity-building and modernisation is fairly high. Moves to e-filing within NBR is also an example of digitalisation as a priority. An important part of the TA intervention is building an efficient workforce for the relevant offices to ensure sustainable impact in terms of efficient domestic revenue mobilisation. As the TA interventions are supporting the implementation of the PFM Reform Strategic Plan of the Government, certainly those interventions will add strategic value.

The following feedback is collected from the development partner and non-government stakeholders. The TA interventions added strategic value to the Government of Bangladesh’s policies and priorities is significant. TA’s support to bringing more revenue will increase fiscal space and enable GoB to finance its development programs. There is scope to add more value in these strategic areas going forward particularly in mainstreaming gender.

I 5.1.2 Gender equality and women’s empowerment being mainstreamed as part of TA intervention. Thirteen (13) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that these issues are important, though not much mainstreamed as part of this Action.

I 5.1.3 Environment and adaptation to climate change being mainstreamed as part of TA intervention. Ten (10) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that these issues are not much relevant and not much mainstreamed as part of this Action.

I 5.1.4 The relevant SDGs and their interlinkages being identified as part of TA intervention. Nine (9) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that SDGs 16 and 17 are relevant for the Action, and somehow mainstreamed.

I 5.1.5 The principle of Leave No One Behind and the rights-based approach methodology being followed in the identification/ formulation documents and being reflected in the implementation of the intervention, its governance and monitoring. Nine (9) online responses were received (in addition to feedbacks from 24 interview events) regarding this question. The feedback received from respondents is that it is not much relevant and not much mainstreamed as part of this Action.

3 Overall assessment

This chapter synthesises all answers to Evaluation Questions into an overall assessment of the intervention. The chapter articulates all the consolidated findings to inform conclusions, recommendations and lessons learnt (in Chapter 4) in a way that reflects their importance linked to the findings. For each evaluation criteria, the consolidated findings are presented following the triangulation of data. The triangulation of data has followed qualitative views and perspectives, frequent internal debriefs, and analysis sessions during and after field data collection.

3.1 EQ1: Relevance

The consolidated findings regarding how the intervention presently fits to the needs and institutional capacity of the target groups are as follows:

1. **The TA is in line with GoB priorities.** However, some of the priorities **have been changed** (e.g., NBR Internal Audit, Whistleblowing, or Parliamentary rules) **and might change** informed by PEFA 2022, and other DP’s interventions (e.g., the new WB intervention with OCAG)
2. The TA intervention has demonstrated **flexibility and readiness to adapt** their services to the changing needs of GOB, including, those key beneficiary institutions (see indicator I1.5.1).
3. **The Logical Framework Matrix (LFM) requires an update,** as it does not reflect the current workplan and GoB priorities (see further details in results achieved indicators – I2.3.1, I2.3.2., I2.3.3.
4. **Capacity and availability of the counterparts** is a constraint. Absorption capacity of the counterparts is **limited**. There is a **reluctance to work with several NKEs** of the same project.
5. The intervention’s engagement at the political **level** was not strong , although this started to improve with the arrival of new experts.

3.2 EQ2: Efficiency, effectiveness, and coherence

The consolidated findings regarding how well the intervention performs so far in terms of implementation arrangement and results achievement are as follows:

6. **Inefficiency of implementation arrangements has been observed, such as frequent changes in TA experts, late start and slow implementation.**
 - 6.1 There is a high turnover in TA experts, including KEs and the TL. This is largely because of hardship, COVID pandemic and the need for understanding better the local context and working with the Government counterparts. There are also delays in contracting and mobilising experts.
 - 6.2 There were concerns regarding the backstopping function, including regarding the quality assurance of reports, and M&E of LFM. There is no visibility of other consortium members, as reports from TA do not mention their role, e.g., which expert is provided from which partner, and hence their contribution to the TA implementation.
 - 6.3 The intervention had a late start and made slow progress.
 - 6.4 In-country logistics arrangements require improvement. This concerns logistics and operational support, including the central office location, which is remote from the beneficiary site. The Project coordinator role is changing following changes in KE-1 role, by taking some responsibilities of the TL.
 - 6.5 Cost effectiveness of the TA intervention is affected by the following: frequent changes in the TA core team, lack of in-country project management and coordination, semi-structured interactions with government agencies - only ad-hoc, not regular PIT meetings to discuss priorities.
 - 6.6 Potential risks are factored into while making the interventions. However, risk adaptive measures might be undermined due to improper in-country presence, lack of adequate coordination from a backstopping perspective, and lack of frequent and more structured interactions with main stakeholders.

7. Governance, monitoring and reporting arrangements are in place, though they require strengthening.

7.1 **Counterparts/Focal Points are engaged with TA**, through review of TORs, reports, attendance in workshops, and providing feedbacks. However, coordination with the GoB counterparts is ad-hoc and **not formalised**, including the engagement of PIT members.

7.2 Progress reports take a longer time to get the EUD’s approval. The first submission to the EUD is not satisfactory in terms of structure. Progress reporting is not streamlined yet. There is a structure for the progress report included in the EU PPMC guidelines, shared with the contractor during the inception phase. This format has been the reference so far; however, it has not been followed fully, and layout/format changes are requested after each submission. Within the progress report, some result areas are more developed and presented more in line with the guidelines than others (RA1 is usually more detailed).

7.3 Progress reports are for internal (EUD) use only and are not shared with the GoB. Work plan revisions and technical reports (NKE mission/training reports) are shared with Government counterparts. However, the reports, e.g., redacted versions of inception/progress reports) are not shared with the government. No evidence of formal feedback from GoB is shared with MTE regarding TA deliverables.

8. Coordination, coherence and complementarity with other TA and DP interventions require strengthening.

8.1 Harmonisation of TA activities with other DPs is not effective, as it is mostly done at EUD level. The EU is a key partner in MDTF, and there is good coordination at that level. Although, the EUD shares information regarding the progress of the intervention with Programme Execution and Coordination Team (PECT) while drafting the PFM Action Plan progress report through email exchange. The IMF is not aware of the EU TA, and there is no engagement. This is problematic given the IMF’s engagement with NBR and the further support that IMF is planning in line with Article IV consultation (March 2022²⁰).

8.2 Coordination and complementarity with EU BS operations and related TA is non-existent at TA intervention level.

9. Results Achieved (Performance)

Overall, the intervention has performed satisfactory so far in terms of overall results achieved and performance. More progress has been made in NBR with some satisfaction of the beneficiaries. There are only recent achievements in Parliament (from March 2022), and outputs are considered less satisfactory from the OCAG beneficiaries.

9.1 **Overall findings related to NBR** are summarised as follows (following the triangulation of data):

Digital transformation is a priority for the NBR, and the TA has responded adequately by providing a workshop on eReturns and by undertaking various activities in Tax Return processing. The later includes: a. Implemented eReturns for individuals Oct 2020; b. Promotional campaign successfully implemented and resulted in 100k new registrations; c. Registered 100,000 individuals for online return processing in 2021; d. Achieved 69,000 online returns being processed in 2021; e. Processed 306,000 ID validation enquiries as part of registration process; f. Supported development of offline processing system to manage 2,700,000 paper-based returns in 2022 (expected to go live Oct 22).

In addition, a number of results within NBR output have been delivered, including: a. Advisory Report on expansion of tax base; b. Inception Reports from NKEs on relevant activities; c. RRM

²⁰ See Annex VI: Capacity Development Supporting Surveillance Priorities, link is [here](#).

Guidelines and Toolkit; d. Operational guidelines and Techniques for Risk Based Audit; e. RRM Training Plan; f. NBR ICT Training Needs Analysis; g. MIS Strategy and eFiling roadmap.

Although the digital transformation is a priority for the NBR, it is not adequately reflected in the logframe.

NBR is capable of reforming Internal Audit, Whistleblowing policy and few other areas in organisational development, and does not need much TA support in these areas.

High quality training activities, development of training strategies, plans, module and syllabus are the identified areas of priorities for tax academy. The TA worked extensively with Tax Academy to formulate a proposal covering the introduction of eLearning as well as for the digitising of paper-based legislation and court rulings. Tax Academy were very keen on making this happen and escalated their request through the NBR channels..

9.2 **Overall findings related to the OCAG** are summarised as follows (following the triangulation of data):

The TA support to the OCAG is behind schedule and was mentioned as ‘less satisfactory’ by beneficiaries due to the consultants being not sustained (for various reasons – either being not fit to OCAG needs or for personal reasons). **Meanwhile, continuity was requested with the consultants who were successful.**

Key achievements of the OCAG are related to TA to financial audits, undertaking the comprehensive TNA among few others, including:

- Two dissemination **workshops on the OCAG Strategic Plan and Risk Analysis** were delivered, which drew 200+ participants from different audit directorates.
- **Training on financial audit** was delivered in April 2022 to 60 OCAG officials to build their capacity. currently, work is in progress with two model financial audits being carried with TA support to audit teams deployed by the OCAG.
- **Training on compliance audit** was delivered to 60+ officials from the different layers in the OCAG hierarchy in April 2022.
- **A comprehensive TNA** covering all audit directorates of the OCAG was carried out and report was shared with relevant stakeholders.
- **Training course curricula** for all levels of OCAG officials delivered and support to FIMA is being provided to develop course materials for each course curriculum.

No TA activities are delivered to upgrade and sustain IT infrastructure (AMMS) in the OCAG, as this activities under this stream have been planned to be delivered in the extended phase of the TA. **The MTE proposes the TA support to IT/software not to be covered any further (subject to agreement with all relevant stakeholders),** as it will be covered by the new WB support.

The WB is considering an additional financing of 25 million USD to top up to the P4R for OCAG. **Complementarity of EU TA with the WB additional support still needs to be discussed to avoid duplication and strengthen complementarities.**

9.3 **Overall findings related to Parliamentary FOCs** are summarised as follows (following the triangulation of data).

This component has become effective from March 2022, with the start of KE-4 and the new NKE. Before then, there was several other consultants’ support, which didn’t work out well (experts could not travel because of Covid-19 or being unfit for the job). Key achievements within this very short timeframe include:

The Budget Helpdesk was established in 2022, which acts as a knowledge Platform for the Parliament Members during the Budget Sessions. The TA has supported establishing a "Budget Helpdesk" for the Members of the Parliament (MPs) inside the Bangladesh Parliament Secretariat

premise. The budget helpdesk was established with the support of Budget Analysis and Monitoring Unit (BAMU).

One of the main targets of the budget helpdesk was to equip the MPs with a better understanding of the country's budgetary process. In line with that, **eight (8) debriefing sessions were organised for the MPs** representing various standing committees. The sessions featured discussions on different topics related to the country's overall public finance management (PFM), including topics like PFM of Bangladesh, Macroeconomic issues of the country, Dynamics of Foreign Aid, Budget Implementation and fiscal sustainability and Budget Preparation Procedure in Bangladesh. A total of 140 MPs and the Honourable Speaker and Secretary of the Parliament Secretariat attended the sessions. The MPs and the national media highly appreciated the debriefing sessions.

Another important outcome of the budget helpdesk was the **publication of nine (9) budget briefs** highlighting the salient features of the budget of fiscal year 2022-23 for all the MPs. The briefs were made on the overall analysis of the budget and highly important sectors of the economy which included Agriculture, Education, Health, ICT, Women and Children, Power and Energy, Roads and Highways and Local Government, Rural Development. These briefs were gladly accepted. In that connection, the Honourable Speaker requested to prepare an additional brief focusing on "Gender Equality and Women empowerment".

The TA team has drafted TORs for NKE Management Information System (MIS) Expert to support Parliamentary CMIS. However, **the TORs require redrafting in consultation with the counterparts**, as CMIS has been developed a while ago, and a proper gap analysis is required before any support to CMIS is to be provided. Currently it is unknown why the system is not used and if the technology behind it is functional enough.

There are no interlinkages with the OCAG TA component, and the OCAG TA experts are not engaged into this workstream.

3.3 EQ3: Effectiveness and sustainability

The **consolidated findings** regarding extent to which the intervention is likely to produce the sustainable benefits expected in its design are as follows:

1. All Key Experts are embedded, however, the policy dialogue at the higher level is not strong. Some good progress is expected to be achieved provided that the governance structure mechanisms based on which the technical and coordination discussions take place are functional, and that the TA establishes a working relationship with the agencies and is able to support them with making the reform initiative sustainable. Meanwhile, the 2023 general election might be a risk regarding the sustainability of reform initiatives.
2. The TA has proposed an approach to capacity building (in its proposal for extension) that includes the techniques. However, capacity enhancement interventions require strengthening, and the TOT approach.
3. The GoB officials need support from the development partners in charting a more effective approach to ensuring sustainability and improving results. The pace of implementation was significantly hampered during the pandemic, and it will take a while and a concerted effort to catch up with the intended plans.
4. Stronger visibility and communication for sustainability is required, e.g., through beneficiary websites. The TA does not closely follow the EU's visibility guidelines in promotional materials and in key messaging during events.

3.4 EQ4: Efficiency and effectiveness

The **consolidated findings** regarding the extent to which the EUD and its partners can find a way to adapt the intervention to provide meaningful support to the country are presented in this section. The stakeholders have mentioned the following regarding what could be a relevant and feasible operational

option (an alternative) for EU support in the programme in terms of intervention logic, duration, and budget implication:

1. The TA intervention has not done much in terms of working with beneficiaries to better engage the public, by making them aware of the TA activities and results.
2. The TA intervention is mostly delivered by the lead consortium partner. However, the contractor has engaged local sub-contractors to be part of the project implementation: CPD and Synesis. CPD is the sub-contractor for the budget helpdesk activities. Synesis is the sub-contractor for e-filing system related activities. More engagement of local sub-contractors to be part of project implementation was mentioned as a possible way to make it more efficient and effective.
3. The flexibility of the TA intervention is important to enable adjustments of intervention logic with the changing circumstances. Alignment with PEFA 2022 findings and the updated PFM Action Plan has also mentioned an important consideration.
4. The current mode of operation is considered appropriate for the Government beneficiaries. However, the government stakeholders prefer more financial aid (budget and project support) and fewer TA interventions.
5. Digital transformation of PFM is a priority for the GoB, and the TA can further support achieving this in its beneficiary agencies.

3.5 EQ5: Mainstreaming aspects

The **consolidated findings** regarding the extent to which the intervention achieves mainstreaming aspects, including gender, climate change, SDGs are as follows:

1. The TA is supporting the PFM reforms of the Government and contributing to domestic revenue mobilization. The TA interventions have been quite effective in adding the strategic value to the GoB's policies and priorities related to PFM reform of OCAG, NBR & Parliament. It has ensured flexible support to the implementation of reform activities under specific components of the PFM Action Plan. Moving to e-filing within NBR underscores that the TA has paid attention to digitalisation, which is a priority both for EU and for GoB.
2. The intervention is not directly designed to support mainstreaming aspects, such as gender, climate change and LNOB, but they are important for GOB and EUD. There are some areas where they could have been introduced or mainstreamed further, e.g., increased women participation in PFM and trainings. For example, as part of training to MPs and committee secretariat staff, more detailed information on the specific aspects have been considered for the discussions with the Estimates Committee (for example Women's/children's health centres, school lunches, etc.). However, TA progress reports do not specify much regarding these cross-cutting areas.
3. The SDGs 16 and 17 are the main and secondary SDGs for the Action. Domestic revenue mobilisation is an important source for financing of SDGs. This TA is well-linked to SDGs, since part of its focus is to support domestic revenue mobilisation reforms. Gender plays a big role in the achievement of both SDGs. The gender dimension could be further strengthened as part of the TA.

4 Conclusions and Recommendations

This chapter presents the conclusions of the evaluation along recommendations and lessons learnt.

4.1 Conclusions

This chapter contains the conclusions of the evaluation, organised per evaluation criterion. These conclusions are logically linked to and justified by the findings presented in chapter two of this report. The conclusions are then expanded on to provide recommendations, which are presented in chapter 3.2 of this report.

Conclusion 1: The TA intervention is relevant, as it largely fits the needs and institutional capacity of the target groups. However, some adjustments are required to the logframe/workplans, in consideration of evolving priorities and demands of the beneficiaries. Further recommendations are proposed by the evaluation team in Section 3.2 below for the intervention to better fit the needs and institutional capacity of the target groups.

Conclusion 2: The TA intervention has performed satisfactorily so far in terms of implementation arrangements and results achieved - more satisfactorily with regards to NBR results, and less so in relation to OCAG and Parliamentary FOC results. However, no specific objective level results have been achieved (as per the latest LFM matrix). The implementation started slowly (for a number of reasons); there have been frequent changes/high turnover in the core team (including changes in consortium consortium); little has been spent so far, which has impacted the realisation of the expected results. Further recommendations are proposed by the evaluation team in Section 3.2 below for the intervention to perform better in terms of implementation arrangements and results achievement.

Conclusion 3: The TA intervention is likely to produce the sustainable benefits expected in its design, subject to a number of improvements to be introduced and achieved in intervention, such as: improved implementation arrangements, better governance, better coordination (coherence) and better policy dialogue (in coordination with EUD). Further recommendations are proposed by the evaluation team in Section 3.2 below for the intervention to produce the sustainable benefits expected in its design.

Conclusion 4: Greater efficiency and effectiveness for the TA intervention can be achieved if the EU (in coordination with its partners) continuously monitors the progress against the LFM and adapts the intervention to continue providing a meaningful support to the country. Further recommendations are proposed by the evaluation team in Section 3.2 below for the EUD and its partners to adapt the intervention to provide a meaningful support to the country.

Conclusion 5: It is understood from the beginning that the mainstreaming aspects, including SDGs, gender, LNOB and climate change are cross cutting areas, across the intervention. Even though the intervention is not directly designed on these aspects, these mainstreaming aspects are important to GoB and EUD. The TA intervention can support the government to integrate those aspects into PFM with an adequate scrutinising by OCAG and Parliament. Further recommendations are proposed by the evaluation team in Section 3.2 below for the intervention to achieve mainstreaming aspects, including SDGs, gender, LNOB and climate change.

4.2 Recommendations

This chapter presents recommendations which are clearly linked to findings, and derive from the conclusions. The proposed recommendations are intended to improve the intervention in the framework of the current cycle. Recommendations are clustered for each evaluation question. Meanwhile they are prioritised, and carefully targeted to the appropriate audiences (stakeholders), such as recommendation to the TA, EUD, GoB or implementing partner (DTG). Different levels of priorities are defined: low, medium, high, or urgent. Participatory approach is used for prioritisation with inputs from all stakeholders.

EQ1: Relevance

Below are proposed measures for the intervention to better fit to the needs and institutional capacity of the target groups.

#	Recommendation	Responsible		Priority ²¹
		Primary	Support	
R1	The TA intervention should remain aligned to GoB priorities, including to PFM Reform Strategy and Action Plans (when revised and updated, and when PEFA 2022 are disclosed).	TA	EUD	High
1.1	The TA intervention should remain aligned to GoB priorities.	TA	EUD	High
1.2	The TA should remain aligned to PFM Reform Strategy (PFMRS) and Action Plans (PFMAP), when GoB revises and updates them.	TA	EUD	High
1.3	The TA intervention should be aligned to findings of PEFA 2022 (when the PEFA is disclosed).	TA	EUD	High
R2	The TA intervention should remain flexible within the Logical Framework Matrix (LFM) (intervention logic) in order to be adaptive to responding to emerging PFM RS priorities.	TA	EUD	High
2.1	The TA should remain flexible and adaptive to respond to emerging reform priorities.	TA	EUD	High
2.2	The TA should respond to priority demands of those key beneficiary institutions and the changing needs of GOB, which are aligned to PFM RS and APs.	TA	EUD	High
2.3	Priorities should be decided within the PIT team and coordinated by the Programme Steering Committee (PSC), in coherence and consideration with other DP TAs and interventions.	GoB	TA EUD	High
2.4	The component-specific work plans should consist of living documents agreed upon with the agencies that reflect the priorities to focus on in the coming periods.	TA	EUD GOB	High
2.5	The TA should have flexibility within the budget lines, e.g., for virements between one TA component to another, between KEs, NKEs and incidentals.	EUD	TA	Medium
R3	The Logical Framework Matrix requires an update.	TA	EUD	Urgent
3.1	The TA should further develop the LFM based on the reconstructed LFM, proposed by MTE team.	TA	EUD GOB	Urgent
3.2	The TA should develop workplans and activities adjusted to the reconstructed LFM.	TA	EUD GOB	High
3.3	Indicators (which are detailed in the LFM) should closely monitor the progress on regular basis, e.g., quarterly for	TA	EUD	High

²¹ Priority levels: low, medium, high, or urgent.

	internal M&E, and half-yearly for EUD and GoB beneficiaries.			
R4	An up-to-date capacity needs assessments and capacity development plan should be available to inform the TA’s interventions for all three components.	TA	EUD GOB	High
4.1	The TA should maintain an up-to-date capacity needs assessments and capacity development plan to inform the TA’s interventions for all three components.	TA	EUD GOB	High
	4.2. The TA should customise its interventions to the need of beneficiaries.	TA	EUD GOB	High
4.3	The contractor should keep the mobilisation of NKEs with advance planning, by keeping in mind the absorption capacity of the government counterparts.	DTG	TA	Medium
4.4	Consideration of a smaller number of NKEs is proposed for a higher number of input days. This will ensure continuation, more value-for-money and reduce unnecessary waste of time on non-productive coordination.	TA	EUD GOB	Medium
R5	The TA intervention can be more relevant to the beneficiary needs by ensuring adequate political and operational engagements through PIT.	TA	EUD GOB	High
5.1	The TA intervention should ensure adequate political engagements and operational leadership engagements through PIT.	TA	EUD GOB	High
5.2	The engagements of the high-level policymakers are essential, including the Members of the Parliament in some respect.	TA	EUD GOB	Medium
5.3	Proper independence of the TA should be ensured, free from partisan political influence.	TA	EUD GOB	High

EQ2: Efficiency, effectiveness, and coherence

Below are proposed measures for the intervention to perform better in terms of implementation arrangements and results achievement.

#	Recommendation	Responsible		Priority ²²
		Primary	Support	
R6	Improvements are required in implementation arrangements, including in the HR and backstopping dimensions, the logistics and operations support. Due consideration should also be given to cost effectiveness and risk adaptiveness.	DTG	TA EUD	High

²² Priority levels: low, medium, high, or urgent.

R6.1	Improvements in the selection (including the process) and retention of experts.	DTG	TA EUD	High
6.1.1	The TA team should be more permanent (especially for KE positions) to guarantee continuity for the TA delivery.	DTG	EUD	High
6.1.2	The time to mobilise the experts should be shortened. The contractor should speed up the recruitment of experts and improve the selection of the experts. This includes improving the recruitment and mobilisation process with a more rigorous approach in selecting experts with a good track record and feedback working in Bangladesh/region.	DTG	TA EUD	High
6.1.3	Consideration of a smaller number of NKEs is proposed for a higher number of input days (Same as 4.4)	TA	EUD GOB	Medium
6.1.4	The contractor should maintain a pool of good PFM experts . They should maintain a database of the pool of experts, with an easy access to manage timely mobilisation to respond to the GoB’s requests.	DTG	TA EUD	High
6.1.5	The new revised KE-1 role, the national policy coordinator, should be assessed (e.g., at the end of the current reporting period). I.e.is the new role appropriate to successfully deliver a large-scale TA intervention, or is further international support required. The role consists in successfully leading the policy dialogue, in coordination with the EUD, other DPs and in close collaboration within the TA team (as the technical lead).	DTG	EUD GoB	Medium
R6.2	Strengthening the backstopping system of the TA.	DTG	TA EUD	Medium
6.2.1	Strengthening the backstopping system of the TA , including for quality assurance (QA) of reports and deliverables, M&E of LFM and work plans, as well as logistics arrangements.	DTG	TA EUD	High
6.2.2	A proper monitoring and coordination among the TA experts is required.	DTG	TA EUD	High
6.2.3	Visibility of other consortium members should be enhanced for the EUD to be better aware of their contribution to the intervention, e.g., which experts are provided by which consortium members.	DTG	TA EUD	Medium
6.2.4	An M&E specialist dedicated to this intervention should be appointed as part of the backstopping team. That specialist can be engaged periodically to support the intervention against the logframe and overall M&E contributions to the TA reporting.	DTG	TA EUD	Medium
6.2.5	Handover process and procedures from the TA experts should be formalised and enforced, to ensure knowledge transfer and continuity when the experts deliver their assignments and when they leave the team.	DTG	TA EUD	High

6.2.6	Format of timesheets should be simplified for all consultants to save the time spent in filling the timesheets. The project manager can further work with the EUD to simplify the process.	EUD	DTG TA	Medium
R6.3	Speed up the implementation process to make good progress against the workplans, particularly for the workstreams which are behind.	TA	DTG EUD	High
6.3.1	This includes timely identification of the priority areas from the work plan, proper planning of NKE missions, proper coordination with the GoB and with other DPs and establishment an easy access to the GoB.	DTG	TA EUD	High
6.3.2	The EU TA should speed-up the progress of implementation to complete the whole activities according to the work plan. Considering the loss due to pandemic the approach needs to be rearranged with more orientation on performance and results to be achieved.	TA	DTG EUD	High
6.3.3	The process for on-demand requests (for NKEs, trainings, workshops, communication materials, etc) from beneficiaries needs to be streamlined, for quicker approvals from the EUD.	TA	GOB EUD	Medium
6.3.4	The EUD needs to have a buffer time and a proper justification to manage the review and decision making. Requests and concept notes from the TA should be made on time and not as last minute (urgent) requests.	TA	GOB EUD	Medium
6.3.5	The Government and TA team should also consider the steps and EUD requirements in the approval process, as requests for activities and support come as last minute from government officials.	GOB	TA EUD	Medium
R6.4	Logistics and operational support require improvement, including the central office location, which can be relocated closer to beneficiaries.	DTG	TA	Medium
6.4.1	Logistics and operational support require improvement (see details below)	DTG	TA	High
6.4.2	The contractor should consider relocating the central ‘hub’ office closer to the Government beneficiary agencies, while maintaining its satellite offices.	DTG	TA	Medium
6.4.3	The satellite offices should be (and remain) embedded within beneficiary teams.	DTG	EUD	High
6.4.4	Having a central office closer to beneficiaries will enable more frequent and regular visits by the KE-1 and backstopping team, rather than having focal points and experts providing updates in remote offices.	DTG	EUD	Medium
6.4.5	From an implementation perspective, the engagement of a local entity to support the project has already been agreed for the proposed extension and may benefit some logistical arrangements.	DTG	EUD	Medium

R6.5	The contractor to improve cost effectiveness of the TA intervention	DTG	TA EUD	High
6.5.1	The cost effectiveness of the TA intervention can be improved by resolving the following issues: frequent changes in the TA core team, lack of in-country project management and coordination, semi-structured interactions with government agencies - only ad-hoc, not regular PIT meetings to discuss priorities.	DTG	TA EUD	High
6.5.2.	The contractor should also provide analyses of cost effectiveness as part of the six-monthly progress reports, including providing the associated budget forecasting for the following reporting period.	DTG	TA EUD	Medium
R6.6	6.6 The contractor should maintain and improve the risk adaptive implementation processes by:	DTG	TA EUD	Medium
6.6.1	Regular monitoring with frequent reviews in line with the risk matrix and mitigation	DTG	TA EUD	Medium
6.6.2	Strengthening in-country presence and coordination from a backstopping perspective.	DTG	TA EUD	Medium
6.6.3	Frequent and more structured interactions with main stakeholders	DTG	TA EUD	Medium
R7	Governance, monitoring and reporting arrangements require strengthening.	TA	DTG EUD	Medium
R7.1	7.1 Coordination with the GoB counterparts requires strengthening.	TA	EUD	Medium
7.1.1	A functional working relationship with the government officials and other donor intervention teams should be established by improving the project coordination in-country.	TA	EUD	Medium
7.1.2	The engagement of the Project Implementation Team (PIT) members through regular meetings should be formalised. Regular interaction with the PIT was emphasised by beneficiary counterparts.	TA	EUD GOB	Medium
7.1.3	The TA intervention should establish a tentative calendar of PIT meetings to ensure those meetings take place regularly. PIT meetings should be held once during each trimester for each Results Area. The frequency of this higher coordination will enable synchronised TA support, especially for interlinked TA components, i.e., OCAG and Parliament.	TA	EUD GOB	Medium
7.1.4	The TA support should be decided within the PIT team and coordinated by the PSC. The higher level of coordination of the PFM Action Plan governance structure requires enforcement with more frequent interactions.	TA	EUD GOB	Medium

7.1.5	The TA should facilitate the government counterparts’ Focal Person for each agency to be more engaged in order to support day-to-day coordination.	TA	EUD GOB	Medium
7.1.6	Stronger ownership and participation are required to ensure that the project is actively led by the beneficiary itself, with the TA team playing a support and facilitation role. This can be achieved through close cooperation in work planning, drafting TORs, and actively engaging direct beneficiary staff in TA activities. This is also linked to EQ3: effectiveness and sustainability.	GOB	TA EUD	Medium
7.1.7	When working with the government, the TA to ensure the mainstreaming of compliance, integrity and accountability , including consideration of issues related to malpractice in governance, corruption and biased action or inaction.	TA	EUD GOB	Medium
7.1.8	Strategic involvement of direct and indirect stakeholders should be considered, including in result-oriented monitoring of TA where applicable.	TA	EUD GOB	Medium
R7.2	Reports should be streamlined in line with the EU guidelines.	TA	EUD GOB	High
7.2.1	The contractor to develop a reporting template in line with the EU guidelines, to be agreed with the EUD. The EU PCM Guidelines (including p. 115 for a summary table) can be used to inform this work.	TA	EUD	High
7.2.2	The reporting templates should be easy to fill , to ensure experts spend reasonable time filling various reports.	TA	EUD	High
R7.3	The progress reports should be shared with the beneficiaries. The formal feedback should be documented and shared with the EUD.	TA	EUD	Medium
7.3.1	The contractor should prepare a progress brief (redacted versions of the progress reports) or de-sensitised executive summary to be shared with the government agencies and other relevant stakeholders (e.g., DPs for coordination and harmonisation).	TA	EUD	High
7.3.2	The TA should request, collect and compile/document a ‘formal’ feedback/endorsement form the Government beneficiaries regarding project deliverables and share them with the EUD.	TA	EUD	High
7.3.3	The formal acceptance of the deliverables should be documented after the approval of the counterparts, ideally during PIT meeting, with the record of the formal approval.	TA	EUD	High
R8	Coordination, coherence and complementarity with other TA and DP interventions require strengthening.	TA	EUD GOB	Medium

8.1	With the support from the EUD, the TA team should liaise with relevant DPs to build synergies and coherence with them and to avoid duplication of effort.	TA	EUD GOB	High
8.1.1	The TA contractor should improve the coordination in the country with both the government and EUD, as well as with other interventions. This includes meeting more frequently with the GOB agencies to share the outputs, plans and achievements for each component.	TA	EUD GOB	High
8.1.2	The TA should establish a functional working relationship with other DP intervention teams (and in coordination with the government officials involved in reform initiatives). This includes regular coordination meetings and communication with other TA interventions, with exchange of views/ideas and to avoid duplication of programs.	TA	EUD GOB	High
8.1.3	The EUD should support TA with formal introductions, and invitations to coordination meeting with other DPs. The EUD should keep the platform for discussion and coordination more regular at the DP level. A platform for forums can be established dedicated to sharing the knowledge, experience and lessons learnt in the reform journey between the EU/GoB and other DPs. The knowledge and experiences shared should be used collectively to learn, course correct and eventually lead to better results and service delivery.	EUD	TA	High
8.1.4	The coordination particularly concerns the upcoming additional financing of the proposed World Bank funded P4R for the OCAG . Strong coordination with the WB will be required (both from the EUD and the TA, as well as the GoB) so that there will be no duplication of activities.	TA	EUD GOB	Urgent
8.1.5	Coordination with the IMF should be established. The TA team should meet with the IMF resident representative in Dhaka, for introductions and setting up cooperation. There are several areas in the NBR (both for TA and capacity development) that needs to be closely coordinated with the IMF and taking into consideration Capacity Development Supporting Surveillance Priorities (Annex IV) of IMF Article IV consultation (March 2022). An EU TA expert (KE or NKE) can be involved (be part of) in IMF missions. This needs to be agreed in advance for those missions that cover reforms supported by the EU. The TA team (along with the EUD) are advised to attend the IMF feedback sessions that follows their in-country missions.	TA	EUD GOB	High
8.1.6	Coordination can be strengthened with frequent sharing of the TA deliverables and plans (such as the updated work plan, training modules, workshops’ topics and	TA	EUD GOB	Medium

	concept papers), as well as sharing redacted versions of progress reports.			
R8.2	Stronger complementarity with EU BS operations and other EU TAs is required.	TA	EUD	Medium
8.2.1	The TA should contribute to EU budget support objectives , which are tailored to the development needs of Bangladesh, aimed in particular to help the country to mobilise domestic revenue and depend less on external aid, as well as to foster transparency, accountability and good governance. All three outputs of the TA are linked to these objectives, and the intervention’s role is critical in achieving BS General Condition. There can be further linkages built with performance indicator 1.4 (Strengthened fiduciary system and budgets) of the EU Human Capital Development Programme for Bangladesh 2021 (EU HCDP, Bangladesh).	TA	EUD	Medium
8.2.2	Support to the OCAG can be provided to collaborate closely with the internal audit unit’s set-up in education ministries, in collaboration with the EU HCDPTA (which will further strengthen the performance indicator 1.4 of EU BS in HCDP).	TA	EUD GOB	Medium
8.2.3	The TA can support the OCAG to prepare/improve performance audit reports on social security payments , linked to EU BS in social sectors, and specifically in collaboration with EU TA to support social security reforms (SSSR). The audit scope may include among other things, whether targeting is done as per the norms, if it is system based or manual (with the intention for more system-oriented targeting), identification of high-risk areas. The scope can be developed jointly with EU TA SSSR. Further support can be provided to the Parliament PAC to scrutinise special (performance) audit reports on social security payments .	TA	EUD GOB	High
8.2.4	Similar support to the OCAG can be provided to prepare audit reports in primary education and TVET sectors. The scope can be developed jointly with the EU HCDP 21 TA. Further support can be provided to the Parliament PAC to scrutinise the special/ performance audit reports in primary education and TVET sectors .	TA	EUD GOB	Medium
R9	Further improvements are required in performance and results to be achieved.	TA	EUD GOB	High
R9.1	Overall results should be improved in consideration of synergies of individual outputs and improved implementation arrangements.	TA	EUD	High
9.1.1	The TA should complete and finalise the redesigned LFM. This includes further consultation and agreement with various stakeholders, including EUD and GoB beneficiaries.	TA	GOB EUD	High

9.1.2	The LFM should be in line with the goals/objectives set in the government main strategic documents. Therefore, further work is required at the outcome level indicators , which should be linked to the GoB PFM reforms (however, the current PFM RS/AP are outdated, and the government does not report against those indicators. The PFM RS/AP indicators need to be developed in consideration of PEFA (2022) findings and the baseline. The TA intervention outcome indicators should be closely aligned to them.	TA	GOB EUD	High
9.1.3	Further revisions of LFM should reflect the GoB's priorities, PFM AP Progress Reports and lessons learnt from the TA. The revised LFM should also be aligned with PEFA framework and performance indicators.	TA	EUD	Low
9.1.4	The workplans require an update reflecting the agreed LFM.	TA	EUD GOB	High
9.1.5	The LFM is the EUD's tool to monitor results and should be used regularly to monitor the performance of the TA - internally on quarterly basis (by backstopping team), and externally (EUD/GOB) on half year basis.	TA	EUD GOB	High
R9.2	Further considerations related to improvements in NBR outputs	TA	EUD GOB	High
9.2.1	The digital transformation is a priority for the NBR; therefore, it is proposed to be adequately reflected in the logframe and related monitoring and reporting.	TA	EUD GOB	High
9.2.2	The sub-outputs related to the internal audit, whistleblowing policy and few other areas in organisational development are proposed to be removed from the LFM and workplans, as the NBR is capable to reform these areas without much TA support.	TA	EUD GOB	Low
9.2.3	High quality training activities, development of training strategies, plans, module and syllabus are the identified areas of priorities for tax academy. Therefore, working with the Tax Academy and development of e-learning on-line platform for tax academy requires reconsideration.	TA	EUD GOB	Low
9.2.4	The support requires speeding up in the following areas: monitoring of revenue arrears, management of litigation cases, and revenue audit and investigation (see the reconstructed LMF for details).	TA	EUD GOB	High
9.2.5	The TA can be made more relevant to the NBR with relevant capacity enhancement measures, e.g., by providing on-the-job training to Income Tax officials to use Operational Guidelines and Techniques for Risk Based Audit, e-Return Audit and e-Filing (see the reconstructed LMF for details).	TA	EUD GOB	High

9.2.6	The promotional campaign for e-Filing will further enhance relevance of the TA (see the reconstructed LMF for details).	TA	EUD GOB	High
9.2.7	The TA should build synergies with other interventions to achieve greater outcomes at NBR and more impact.	TA	EUD GOB	High
9.2.8	TA should contribute to the complete modernisation and automation of NBR, plus full integration of its systems with iBAS++.	TA	EUD GOB	Medium
R9.3	Further considerations related to improvements in the OCAG outputs	TA	EUD GOB	High
9.3.2	The TA should support the professional development programme with more intensity (as requested by counterparts). As the OCAG output is behind, intensified interventions are proposed (in the revised LFM ²³) with an increased number of practical (on-the-job) trainings and an increased number of improved audit reports to be published.	TA	EUD GOB	Urgent
9.3.1	The contractor should ensure continuity of experts delivering successful results at the OCAG as requested by the government beneficiaries.	TA	EUD GOB	High
9.3.3	Support to AMMS IT/software is proposed not to cover , as will be covered by the WB P4R support to OCAG to launch AMMS 2.0 system, as well as by potential WB pipeline support towards full-fledged IFMIS (IBAS++++).	TA	EUD GOB	Low
9.3.4	Complementarity with the additional WB P4R intervention still needs to be discussed, with closer coordination required to avoid duplication and to strengthen complementarities. The division of labour (between EU/WB) could be along the following: by type of audit or by number of audits reports. Another option for EU TA is to focus on performance audits and institutionalise the capacity building provided by reinforcing FIMA.	TA	EUD GOB	Urgent
9.3.5	Strong linkages between EU BS and TAs are proposed through performance audits in the following sectors/subjects: TVET, primary education and social protection/benefits.	TA	EUD GOB	High
9.3.6	The TA should engage sufficient international and local consultants for identified areas in work plan in line with the capacity needs assessment (to combine international experience with the local context/specifics). However,	TA	EUD GOB	High

²³ Four (4) by 2024 for each type of Audit (2 for each year): compliance, financial and performance. Consolidated financial audit to be produced annually. Revenue and IT audit reports (one for each/annually). Performance audits in the following sectors: 1) TVET, 2) primary education; 2) social protection/benefit; 3) climate change.

	engaging more international consultants is emphasised, who can tailor modern techniques of auditing in the OCAg.			
9.3.7	The demand for more trainings to auditors is emphasised by the counterparts. Therefore, the capacity enhancement and trainings are included in all sub-outputs in the revised logframe. Meanwhile, a dedicated sub-output is part of the OCAg workstream: Output 2.3 Professional development and capacity building through Financial Management Academy (FIMA).	TA	EUD GOB	High
9.3.8	Relevance of the TA for the OCAg can be enhanced by harmonizing TA interventions with the strategic/operational plans of the OCAg. EU TA should continue to align to the OCAgs Strategic Plan 2021-25 and operational plan of each year.	TA	EUD GOB	High
R9.4	Further considerations related to improvements in Parliamentary FOCs outputs	TA	EUD GOB	High
9.4.1	The activities for this output and support to FOCs should be enhanced and accelerated due to the late start. The beneficiaries requested that the TA support should complete all of the activities according to the work plan, despite the late kick-off the interventions for this component.	TA	EUD GOB	Urgent
9.4.2	The TA to reinforce the capacity of the BPS/BAMU staff by capitalising on the budget help desk activity and results achieved. Operationalisation of Budget Help Desk for Parliamentary Financial Oversight Committees will enhance relevance of the TA to Parliament. Trainings, workshops and exposure visits were mentioned as important for enhanced capacity.	TA	EUD GOB	High
9.4.3	The TA support activities under the parliament component should focus more on the technical capacity building with long term objectives , rather than short term improvements. The results to be achieved and the interventions should consider a longer period of time to have a sustainable impact.	TA	EUD GOB	High
9.4.4	Basic financial literacy background and accountability for the committee members of Parliamentary Financial Oversight Committees should be built.	TA	EUD GOB	High
9.4.5	Mandatory question and answer sessions in the parliament between the committee members and the general parliamentarians should be established.	TA	EUD GOB	Medium
9.4.6	The TA should have a stronger interlinkage with the OCAg component , with engagement of the OCAg experts into this workstream.	TA	EUD GOB	High
9.4.7	The Outputs 3.2 (CMIS related) should be confirmed only after the system review and gap analysis and in	TA	EUD	High

	consideration of the AMMS (version 2.0) which will have a module on audit follow-up with access given to the PAC.		GOB	
9.4.8	Further consideration is required to MIS, as the beneficiaries have emphasised that it is highly necessary to get a full-functioning MIS at the Parliament, which is linked with OCAG, iBAS++, Ministries, Departments.	TA	EUD GOB	Medium
9.4.9	The MTE suggests the following tasks for the NKE that is planned to be mobilised (N.B: the TORs have been drafted and are currently being revised). Review the system first, with a comprehensive gap analysis, and collecting user feedback if it is fit to their needs and technologically easy to use. And then propose recommendations for options on the way forward.	TA	EUD GOB	High

EQ3: Effectiveness and sustainability

Below are proposed measures for the intervention to produce the sustainable benefits expected in its design.

#	Recommendation	Responsible		Priority ²⁴
		Primary	Support	
R10	The TA to ensure ownership by the government, to build a coalition of reformers and change management.	TA	EUD GoB	High
10.1	The Policy coordinator (KE-1) should facilitate policy dialogue at the higher level, in coordination with the EUD, relevant KE and in alignment with other TAs.	TA	EUD GoB	High
10.2	For greater effectiveness and sustainability TA to build on the successes already reached with the beneficiaries for each component.	TA	EUD GoB	Medium
10.3	For greater effectiveness and sustainability TA should implement measures listed in EQ2, including setting up a functional PFM governance structure, strengthening coordination with development partners, and improving in-country TA coordination (backstopping)	TA	EUD GoB	High
R11	Capacity enhancement and the related techniques require strengthening.	TA	EUD GoB	High
11.1	Capacity enhancement should be strengthened in line with the approach proposed by the TA (in its proposal for extension)	TA	EUD GoB	High
11.2	Before scaling up any training and capacity building interventions, training impact assessment and measurement of learning outcomes should be carried out.	TA	EUD GoB	High
11.3	Capacity building topics should be based on local needs and priorities.	TA	EUD GoB	High

²⁴ Priority levels: low, medium, high, or urgent.

11.4	Attention should be paid in not over-reaching or unnecessarily seeking hi-tech solutions to workplace and PFM issues.	TA	EUD GoB	Medium
11.5	TA should have a clear criterion to select appropriate participants for trainings and capacity enhancement interventions.	TA	EUD GoB	Medium
11.6	Emphasis should be made on practical, hands-on knowledge immediately relevant to participants’ work situation, applying a competency-based training approach.	TA	EUD GoB	Medium
R12	On-time delivery adjusted to absorption capacity of beneficiaries.	TA	EUD	High
12.1	The GoB officials need support from the development partners in charting a more effective approach to ensuring sustainability and improving results . The pace of implementation was significantly hampered during the pandemic, and it will take a while and concerted effort to catch up with the intended plans.	TA	EUD DPs	Medium
12.2	The intervention should be delivered in consideration of the results to be achieved in a longer period of time . This will enable the TA support to have a more sustainable impact.	TA	EUD GoB	High
12.3	Timely completion of the project activities and delivering quality results combined with capacity enhancement is key for sustainability.	TA	EUD GoB	High
12.4	The activities of the intervention should be delivered keeping in consideration the capacity level and the absorption .	TA	EUD GoB	High
12.5	Building strong and efficient human resources should be prioritised under the intervention, as this will have a more sustainable impact of the intervention in the future.	TA	EUD GoB	High
R13	Stronger visibility and communication for sustainability is required.	TA	DTG EUD	Medium
13.1	This can be achieved through beneficiary web sites. This may serve as a tool for coordination by making available the key project outputs, analyses, deliverables, and lessons learnt.	TA	GOB	Medium
13.2	Disseminating project achievements within the government and the public will be critical to sustain results.	TA	GOB EUD	Medium
13.3	A strategy to accomplish this is planned by the TA to be agreed upon in the early stages of implementation.	TA	GOB EUD	Medium
13.4	TA should closely follow EU communication and visibility guidelines. TA should be presented as EU TA, not DTG or other.	TA	DTG EUD	Medium
13.5	The contractor should update the communication and visibility plan, which was prepared for this TA intervention.	TA	DTG EUD	Medium
13.6	Information on the TA results should be publicly available. There should be the scope of engagement of stakeholder outside the TA provider and the recipients.	TA	GOB EUD	Medium

EQ4: Efficiency and effectiveness

Below are proposed measures for the EUD and its partners to adapt the intervention to provide a meaningful support to the country.

#	Recommendation	Responsible		Priority ²⁵
		Primary	Support	
R14.	The TA to work with beneficiaries to better engage with the public, by making them aware of the TA activities and results.	TA	EUD GoB	Medium
14.1	The TA should work with beneficiaries to better engage with the public, by making them aware of the TA activities and results.	TA	EUD GoB	Medium
14.2	This might include: knowledge generation for the public; engaging citizens from the grassroots level; and the TA creating a forum for CSOs who work in this.	TA	EUD GoB	Medium
R15	More engagement of local sub-contractors to be part of project implementation.	TA	DTG	Medium
15.1	In terms of implementing the project and the experience gathered, it will be more feasible to involve more the local sub-contractors. The experience of the sub-contractors at the root level will be a more sustainable option, including financially. The local organisations are more well informed and have better knowledge of the working modality of the local institutions.	TA	DTG	Low
15.2	There should be less use of non-contributing (imposed) local resources.	TA	DTG	Medium
R16	The TA intervention to remain flexible (as mentioned above) to enable adjustments of intervention logic with the changing circumstances.	TA	DTG	Medium
16.1	This includes revision of output level results and associated indicators to reflect changes.	TA	DTG	Medium
16.2	Extension until 2027 to cover PEFA+++ necessarily follow up, PFM Action Plan update, upon agreement with government counterparts. At the same time this is in line with the EU programming cycle 2021-27.	TA	DTG	Medium
16.3	The channel of communication with the EUD should be made a little flexible as to quickly respond to various requests made by the stakeholders from the government side.	TA	DTG	Medium
R17	The EU interventions (both Budget Support and complementary TAs) can better focus on results, including performance for results.	EUD	TA GoB	High

²⁵ Priority levels: low, medium, high, or urgent.

17.1	As the GoB seems to prefer budget support interventions, the EU should consider Sustainable Development Goals BS Contracts along the Sector Reform Performance Contracts, with more performance indicators linked to PFM/DRM.	EUD	GoB	Low
17.2	Further push towards digital transformation of PFM, including in DRM , as well as in the OCAG and Parliament systems.	EUD	TA GoB	High
R18	Consider the key assumptions on which the TA intervention would rely and how the EUD could better prepare to secure them:	TA	EUD GoB	Medium
18.1	The Government’s ownership and commitment to reform and steering the project.	GoB	TA EUD	High
18.2	The Government's agreement to extend the implementation duration of the Action, as set in the Financing Agreement.	GoB	TA EUD	High
18.3	Close coordination and communication with the implementing agencies, other DPs, avoid duplication of programs.	TA	EUD GoB	Medium
18.4	The EU’s flexibility and designing less TA, and more project supports or budget supports.	EU	TA GoB	Medium
18.5	Less use of non-contributing (imposed) local resources. The issue here is not the non-performance, it is the "imposed" part. Well selected local experts can make a material impact, but not when they are "imposed".	TA	EUD	Medium
18.6	Revision to LFM and workplans.	TA	EUD GoB	High
18.7	Fewer NKEs on longer missions	TA	EUD GoB	Medium
18.8	For some incidental budgets items to have a facility to accommodate budgets for workshops, communication related activities, digitalisation related activities and other on demand priority requests.	EUD	TA DTG	Medium

EQ5: Mainstreaming aspects

Below are proposed measures for the intervention to achieve mainstreaming aspects, including SDGs, gender, LNOB and climate change.

#	Recommendation	Responsible		Priority ²⁶
		Primary	Support	
R19	The TA should continue supporting the implementation of reform activities under specific components of the PFM Action Plan to remain with a strategic value to the Government of Bangladesh’s policies and priorities.	TA	EUD GoB	Medium
R20	Gender, climate change and LNOB can be better mainstreamed in this intervention through better coverage of audit reports and a stronger scrutiny at the Parliament FOCs.	TA	EUD GoB	Medium
R21	The TA can further analyse for SDGs 16 and 17 targets that have been supported by this TA, and this can be monitored at the outcome level.	TA	EUD GoB	Medium

4.3 Lessons learnt

Lessons learnt generalise findings and translate past experience into relevant knowledge that should support decision making, improve performance and promote the achievement of better results. Lessons learnt are structured along evaluation questions.

Lessons learnt regarding EQ1: Relevance. In order to remain relevant and fit to the needs and institutional capacity of the target groups, the TA intervention should be adaptive to the evolving priorities and demands of the beneficiaries. However, the flexibility should be within the LFM framework, the latter requiring finalisation in consideration of the reconstructed one proposed by MTE. An up-to-date capacity needs assessment and capacity development plan are essential to inform the TA’s interventions for all three components. The TA intervention should also ensure adequate political and operational leadership engagements through PIT. The engagements of the high-level policymakers are essential, including the Members of the Parliament in some respect.

Lessons learnt regarding EQ2: Efficiency, effectiveness, and coherence. Although the TA intervention has performed satisfactorily in terms of implementation arrangement and results achieved, the progress made varies from one results area to another. Meanwhile, no specific objective level results have been achieved (as per the latest LFM matrix). This is because of the implementation started slowly, there have been frequent changes in the core team (including change in the consortium) with the high turnover of experts, and there has been little has been spent so far, which means fewer results achieved.

Due consideration to the political economy factors is important in terms of the way forward. The TA can be more proactive than reactive to what the ad-hoc requests from the stakeholders. Meanwhile, the TA should recognise that prescriptive and not well-planned NKE interventions build resentment and create walls, instead of focusing on cooperative interventions.

The TA intervention is required to deal with some of the high-level policymakers including the political leaders (e.g., at the Parliament). It is important that the outputs are free from any political bias, especially regarding the parliamentary results area. It is important that a proper liaison is maintained with the component beneficiary stakeholders, particularly at OCAG and Parliamentary components at this stage. The Parliamentary outputs have been designed around the three financial oversight committees and the committee officials supporting the committee members in diligently performing their duties. Therefore, the logframe and workplans should be adjusted accordingly, or it should be recorded that these activities

²⁶ Priority levels: low, medium, high, or urgent.

are deferred for future action. The TA can focus on easily reachable goals, e.g., with support to new system functionalities going live, combines with assistance in getting best practice "locked into" system design. Change of the attitude of the tax officials and maintaining a positive attitude of the tax officials is another aspect for consideration.

Lessons learnt regarding EQ3: Effectiveness and sustainability. The TA intervention has achieved less in terms of effectiveness and sustainability due to the number of reasons, including delays and inefficiencies due to pandemics and other operational factors. Therefore, the TA and partners should put extra effort to produce the sustainable benefits expected in the intervention's initial design. This includes a number of improvements to be introduced and achieved in intervention, such as improved implementation arrangements, better governance, better coordination (coherence), and better policy dialogue (in coordination with EUD). Other lessons learned are as follows. The TA needs to ensure ownership by the government, to build a coalition of reformers and change management. Capacity enhancement and the related techniques require strengthening. On-time delivery adjusted to the absorption capacity of beneficiaries.

Lessons learnt regarding EQ4: Efficiency and effectiveness. As concluded above, greater efficiency and effectiveness for the TA intervention can be achieved if the EU (in coordination with its partners) continuously monitors the progress against the LFM and adapts the intervention to continue providing meaningful support to the country. The EU interventions (both Budget Support and complementary TAs) can better focus on results, including a performance for results.

Lessons learnt regarding EQ5: Mainstreaming aspects. the mainstreaming aspects, including SDGs, gender, LNOB, and climate change are cross-cutting areas across the intervention. Even though the intervention is not directly designed on these aspects, these mainstreaming aspects are important to GoB and EUD. The TA intervention can support the government to integrate those aspects into PFM with adequate scrutinising by OCAG and Parliament.

Annexes

Annex A: Terms of Reference of the evaluation



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Annex B: Names of the evaluators

This Annex provides evaluation team’s names, short bios and their role in this evaluation.

The evaluation team consists of Samvel Markosyan, as Team Leader (TL), and Dr. Md. Nazrul Islam as Key Expert II (KE-2).

Dr Samvel Markosyan: Expert 1, Team Leader, is a senior international development specialist and renowned PFM expert, who holds a PHD in Economics, a Post Graduate Diploma in PFM and a solid background in PFM with extensive and recent experience in Asia. Samvel has over 20 years of experience in public financial management, of which over 12 years in formulating and implementing Budget Support operations. Moreover, he has extensive experience carrying out evaluations for the EU both as PFM expert and Team Leader in Asia. Samvel also has over 15 years of experience in the specific fields of this assignment, including:

- Evaluations of UK FCDO programmes (as part of fiduciary risk assessments in many countries, including in South Asia. For instance, in 2019 he was leading a team to evaluate USAID PFM programme implemented in Nepal and in 2022 he has conducted a Fiduciary Risk Assessment in the same country).
- PFM diagnostics: DFID Fiduciary Risk Assessment / Evaluation, Due Diligence, EU Budget Support (formulation, implementation, assessment), Assurance Framework, Risk Management Framework, Public Expenditure Reviews
- PFM Reform assessment, design, implementation
- Conducting assessments of public policies, experience in updating Risk Management Frameworks.
- Experience in reforms and capacity building, including in relation to public administration reforms Experience in public finance management at central, sectoral and subnational levels (i.e., Somalia, Armenia, Ethiopia, Nepal, Tanzania).
- Assessment of budget transparency, oversight and accountability.
- Experience in producing sector-specific performance indicators at national and sub-national levels, including related to EU Budget support indicators.

Dr. Md. Nazrul Islam, Expert 2, is one of the country’s leading Public Finance Management (PFM) experts with strong experience in strategic evaluation in different development cooperation programs. He has obtained DBA (Doctorate of Business Administration), CMA (Partial achieved), MBA in Finance and Accounting, Masters in Accounting and Bachelor in Accounting. Mr. Nazrul has more than 25 years of significant professional experience in PFM areas with specialization in PFM project planning, log-frame approaches, program monitoring and evaluation, preparing and periodic review of annual public financial work plan and procurement plan for MOE, DSHE and CAG, provided technical assistance to support for evaluating PFM reform strategic plan, conducted institutional need assessments and gap analysis for increasing tax collection and ensuing revenue governance, provided capacity building training for improving effective PFM practices to revenue administration and auditor groups and developing training program on computerized financial management system for PMU, PIU and PA NGO staffs project funded by ADB. Additionally, he has wide range of experience in developing rigorous evaluation methods and techniques with European Union funded program implementation and strong understanding of development cooperation modalities, provided technical support to research design particularly quantitative and qualitative research, methods and tools selection, data collection, analysis and report preparation for program M&E on institutional capacity building, public policy, local economic development and public finance management (PFM) for CSOs, CBOs, GOs and NGOs. He has proficiency in English and Bangla languages with excellent analytical, conceptualization and reporting skills.

The role of the evaluation team is presented below, including for the TL, KE-2, along with the management and steering of the evaluation, as well as the role for the quality assurance

The role of the Team leader (TL):

- Ensure high-quality outputs and products are delivered in a timely manner, as per the workplan.
- Finalise the evaluation design, coordinate activities, consolidate inputs from KE-2.
- Facilitate the interviews, including key informant interviews and group interviews.
- Lead the data analysis, triangulation,
- Coordinate the process of assembling data into a high-quality document, that includes findings and recommendations.
- Lead the preparation and presentation of the key evaluation findings and recommendations to EUD and relevant stakeholders.

The role of the Key Expert (KE-2):

- Undertake stakeholder mapping and consolidate list of the stakeholders to be interviewed.
- Arrange meetings and interviews.
- Participate in interviews and capture responses from the interviewees.
- Collect the primary data through the interviews.
- Support the TL in the entire process - in all phases, by providing inputs.
- Support the TL in taking meeting notes during the interviews.
- Support the TL in data analysis (both primary and secondary) and provide inputs.
- Support TL in preparation and presentation of the key evaluation findings and recommendations.
- Other duties as assigned by the team leader.

Evaluation Management: The evaluation is managed by the Evaluation Manager of the EU Delegation (EUD), who is the staff member of the Contracting Authority managing the evaluation contract.

Steering by Reference Group: The progress of the evaluation is followed closely with the assistance of a Reference Group consisting of staff members of EUD (EUD-Cooperation and EUD-Finance and Contracts), one representative from the National Board of Revenue (NBR), Office of the Comptroller and Auditor General (OCAG) and Bangladesh Parliament Secretariat (BPS) based on availability.

Quality Assurance (QA) and technical backstopping arrangements. The contractor (ADE) is responsible for the quality of the process, the evaluation design, the inputs and the outputs of the evaluation.

Annex C: Evaluation methodology

The Annex contains the detailed evaluation methodology including: 1. Overview of the entire evaluation process; 2. Approach to evaluation and options taken; 3. Data collection tools, instruments and analysis; 4. The evaluation questions, and the evaluation matrix; and 5. Difficulties encountered and methodological limitations.

1. Overview of the entire evaluation process

The evaluation covers the period April 2022 to October 2022 with fieldwork undertaken in June - July 2022. Detailed programme of the fieldwork was determined beforehand the mission started. Mission fieldwork was in Dhaka-based with no visits outside Dhaka (as it was not required).

The evaluation draws from the Appreciative Inquiry approach by focusing on the intervention's strengths, outcomes, lessons learned, and forward-looking pathways.

Evaluation Phases are: Inception Phase, Interim Phase (desk and field activities), Synthesis Phase, and Evaluation Dissemination Phase.

Inception Phase was the first phase in order to structure the evaluation and clarify the key issues to be addressed. The **Interim Phase** has followed with desk and field activities, in order to analyse the relevant secondary data and conduct primary data collection and research. Field activities were carried out in the country. Remote (online) interviews have also considered in some cases, due to difficulties to arrange in-person visits with development partner offices or their projects.

During the **synthesis phase** the team has analysed and reported on results from the evaluation, which covers final answers to the Evaluation Questions (final findings), and has formulated conclusions and recommendations. The deliverables of this phase include: Draft Final Report; response to Quality Assessment Grid (QAG) comments to the draft; and Final Report and Annexes (15 days after receiving comments on Draft Final Report). The Executive summary of the Final Report is submitted together with Final Report.

The evaluation **dissemination phase** is the final phase of the assignment, which supports the communication of the results of the evaluation, to facilitate the ownership of conclusions and recommendations by key stakeholders. The outputs of this phase include: three **briefs** with the particular conclusions related to the different key users. The evaluation team will produce one brief targeting EUD, one brief targeting the implementing partner, and one brief for each government agency.

Feedback from stakeholders: The validation of results includes an opportunity for feedback from stakeholders after the analysis is done and before writing the report. This included: the preparation of the Intermediary Note (in line with the content described in Annex V of TORs); preparation of presentation slides of intermediate and preliminary (Desk and Field) findings and preliminary conclusions. Findings and preliminary conclusions are tested with the Reference Group. A hybrid (EUD conference room and online) presentation is organised for the Reference Group, supported by the slide presentation to share the intermediate/preliminary findings and preliminary conclusions.

2. Approach to evaluation and options taken

Our approach to this assignment is in line with the latest guidelines in the context of an evolving EU cooperation policy²⁷, and with the particular focus on the assessment of achievements, the quality and the results of the intervention. The team has paid an increasing emphasis on result-oriented approaches and the contribution towards the implementation of the SDGs²⁸. From this perspective, the team has looked for evidence of why, whether and how the EU interventions have contributed to the achievement

²⁷ SEC (2007)213 "[Responding to Strategic Needs: Reinforcing the use of evaluation](#)"; SWD (2015)111 "[Better Regulation Guidelines](#)"; COM(2017) 651 final '[Completing the Better Regulation Agenda: Better solutions for better results](#)'

²⁸ The New European Consensus on Development '[Our World, Our Dignity, Our Future](#)', Official Journal 30th of June 2017.

of these results and seek to identify the factors driving or hindering progress. The team has also taken inspiration from the [ESS/INTPA work on Dissemination of Evaluation Results](#).

Our evaluators have made sure that the assessment is objective and balanced, statements are accurate and evidence-based, and recommendations are realistic and clearly targeted. When drafting the report, we have acknowledged clearly where changes in the desired direction were known to be taking place already. We consider the audience of this evaluation - the EUD, National Board of Revenue (NBR), Office of the Comptroller and Auditor General (OCAG), and the National Parliament, as well as the World Bank and IMF as the main interlocutors on PFM areas in the country, along with other DPs and their TA interventions (e.g., Canada, JICA, UK, other EU TA)

Our chosen strategy and approach provide a higher impact, sustainability and added value to this assignment and helped to achieve the objectives. The evaluation team has assessed the intervention using five of the standard evaluation criteria, namely: relevance, coherence, efficiency, effectiveness, and prospect of sustainability. The evaluation has not analysed the impact of the intervention, as it is too early to approach them, and the EU added value as no Member States agencies is supporting the government of Bangladesh in PFM areas, hence is no specific need to assess the division of labour.

Our evaluation considers whether gender equality and women’s empowerment, environment and adaptation to climate change were mainstreamed; the relevant SDGs and their interlinkages were identified; the principle of Leave No One Behind and the rights-based approach methodology was followed in the identification/formulation documents and the extent to which they have been reflected in the implementation of the intervention, its governance and monitoring.

We submit all deliverables by uploading them into the EVAL Module and OPSYS, an evaluation process management tool and repository of the European Commission.

Privacy and confidentiality: The interview data is recorded and stored safely with an appropriate confidentiality in line with ethics. The conversations are treated as confidential. For reports we write on this evaluation, the interview answers are combined from various respondents and presented in a summary format. Interviewees feedback and comments are not attached to their names, so their responses are anonymous. Any information they provide that might identify them are fully kept confidential.

3. Data collection tools, instruments and analysis

This section presents ‘how’ aspects of data collection. This mid-term evaluation is based on preliminary data (which is qualitative data) and secondary data, some of which is quantitative. Triangulation of data has followed with qualitative views and perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection.

Secondary data analysis includes the review of progress reports, monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress) and observations. The evaluation team has reviewed intervention-related documents and other secondary data. Secondary data were used to triangulate the data with the primary data to validate the responses.

Primary data covers interview data, i.e., stakeholder feedback. The evaluation team has designed evaluation instruments based on the document review and evaluation questions to interview and collect primary data.

Findings are based on interview data (stakeholder feedback), review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations, triangulation with qualitative views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection. The key stakeholders consulted are given in an Annex H.

The evaluation team conducted key informant interviews (KIIs) and group interviews (GIs). The selection of respondents is based on the following: i) Client, ii) Implementing partner, iii) Target groups (direct beneficiary); iv) Government of Bangladesh (GoB) stakeholders, v) Development Partner (DP)

stakeholders, vi) End beneficiaries. A list of KIIs and GIs appears in an Annex below, against the type of each stakeholder group. Where several respondents of the same organisational unit were available in the same location, and they agree to meet together, a group interview was conducted to maximise the number of perspectives gathered during the limited data-gathering period.

Combination of in-person interviews and online surveys was used with the same respondents, to ensure the respondents have flexibility to share their feedback.

4. The evaluation questions and the evaluation matrix.

The evaluation team used questionnaires to collect primary data during KIIs and GIs. A questionnaire is developed. The evaluation team used the same questionnaire for all the targeted information sources. However, flexibility during interviews was applied to tailor questions to the specific knowledge and experience of the respondents. The evaluation matrix is prepared to accompany the whole evaluation by summarising the methodological design (Part A). The matrix is prepared for each evaluation question.

The key evaluation questions pertaining about this mid-term evaluation corresponding to the evaluation criteria are presented in the table below. For each evaluation question, detailed questions were developed along the judgment criteria.

Table 1: Evaluation questions

No	Evaluation questions
EQ1	How does the intervention presently fit to the needs and institutional capacity of the target groups?
EQ2	How well did the intervention perform so far in terms of implementation arrangement and results achievement?
EQ3	To what extent is the intervention likely to produce the sustainable benefits expected in its design?
EQ4	To what extent can EUD and its partners find a way to adapt the intervention to provide a meaningful support to the country?
EQ5	To what extent the intervention achieves mainstreaming aspects, including gender, climate change, SDGs?

The **evaluation matrix** (hereinafter: the matrix) is prepared to accompany the whole evaluation by summarising the methodological design (Part A). The matrix is prepared for each evaluation question.

During the implementation phase, the documentation of the evidence analysed was compiled to answer each evaluation question (EQ) (Part B, as per the template in Table 2). The full matrix (parts A and B) will be included in the final report.

Table 2: PART B – Evidence log

Ind ²⁹	Baseline data ³⁰	Evidence gathered/analysed	Quality of evidence ³¹
I 1.1.1			
I 1.1.2			
I 1.1.3			
I 1.2.1			

²⁹ Using the same numbering as in Part A; no need to describe the indicators.

³⁰ In case they are available. This column can also be used to record mid-term data (if available).

³¹ Scoring as follows: 0 (no evidence), 1 (some evidence), 2 (sufficient evidence), 3 (conclusive evidence)

In total, 54 people are consulted (including 7 female and 47 male). More than 23 consultation events have been completed, including: key informant interviews (KII, 13), group interviews (GI, 5) and combined KII/GI (5). In addition, 18 feedbacks have been received with online submissions, including from: Beneficiary (5), TA (6), EUD (2), DPs (3) and CSO (2). Details are provided in Annex H: List of persons and organisations consulted.

The evaluation team has balanced different views and perspectives from different groups equally and through triangulation of the data with secondary sources. The team has ensured that there is a well-balanced mix of female and male voices during the interviews, even though the number of male stakeholders are more compared to female stakeholders.

5. Difficulties encountered and methodological limitations.

The team has remained flexible throughout data collection to coordinate interviews at times that are convenient for the respondents. The team has addressed the data limitations by triangulating multiple sources of data and meeting a broad and diverse set of respondents. Additionally, the evaluation team has used direct observation based on nuanced knowledge of the evaluation environment to assist in identifying potential bias in responses. The following difficulties have been encountered by the mid-term evaluation team, for which an adequate mitigation measures were adopted.

Table 3: Difficulties Encountered and Mitigation Measures

Difficulties Encountered	Mitigation Measures
Physical meeting restrictions in some cases were faced, due to Covid 19 raising cases in Dhaka.	Ensuring mechanisms for digital/remote communication for achieving consultation meetings.
Stakeholders' offices are situated in different parts of the city. There were difficulties to reach more locations on the same day, with congestion being also an issue.	Emphasis to arrange meetings in the same area same day to cover nearby stakeholders. A flexible approach was adopted to arrange few meetings online.
Stakeholders have their other work priorities. Public holidays happened in the mid of field activities, which was a risk of delays in the consultation meetings.	The initial first round of consultations with the government was prioritised before the EUD, with flexibility from the evaluation team to adjust to their availability and schedule. During the holiday time when government was not available, the evaluation team rescheduled the consultation programme and tried to get involvement of other stakeholders who were available for the meetings, e.g., the WB, JICA, EUD, EU TA interventions.
Delays were expected in access to information and sharing the relevant document. There was a risk of delays to timely response to the online questionnaire and questions from the evaluation team.	The evaluation team has closely followed up and insisted to submit the required documents. instructions, guidelines and clarifications were provided on 1-2-1 basis.
Further clarifications were needed regarding the purpose of the meeting and additional details regarding the TA intervention being evaluated.	The evaluation team has elaborated the purpose of meetings and the evaluation, through the emails and over the phone calls, which have provided additional clarity to stakeholders.

Annex D: Detailed answers by judgement criteria

This Annex presents the details of findings per indicator by evaluation questions and sub-questions.

EQ1: Relevance

I.1.1.4 Relevance to the overall context: If TA responds to beneficiaries’ needs, policies, priorities, PFM RS and AP.

The majority of stakeholders consider the intervention to be relevant or highly relevant to the needs of the Government of Bangladesh.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.4 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders. The TA responds to the needs, policies, priorities of the government and support implementations of the PFM Reform Strategy and Action Plan. The EU Action has been designed in line with the goals and objectives in the PFM Reform Strategy and Action Plan and complementarity/synergy with government and other donor-funded interventions. The Activities and tasks covered by this TA have been designed after several rounds of consultations between the EU and the beneficiary agency so that the intervention captures their needs.

The TA is based on the PFM Reform Strategy and Action Plan. Still, it also has the flexibility to respond to unforeseen needs when they arise (with mobilisation of specific long-term or short-term expertise). The component-specific work plans are living documents agreed upon with the agencies that reflect the priorities to focus on in the coming years. In principle, the TA support is decided within the PIT team and coordinated by the PSC. However, the higher level of coordination of the PFM Action Plan governance structure does not really happen as frequently as it should be. The infrequency of this higher coordination makes it challenging to provide synchronised TA support, especially for interlinked TA components, i.e., OCAG and Parliament.

The following feedback is collected from the development partner and non-government stakeholders.

- Useful, but specifics are not known to us.
- The EU PFM TA intervention is relevant in assisting the implementation of the GoBs PFM Action Plan. The intervention aligns with GoB PMF reforms and Action Plan.
- This intervention is very relevant and essential for building institutional capacity.
- EU has helped to provide high quality advisory and technical support to the GoB in finalising the PFM Action plan and commencing its implementation. The EU continues the knowledge exchange and cross cutting change management support on a number of reform issues.

Key findings from the documents review confirm the TA’s relevance to the overall context, and that TA responds to beneficiaries’ needs, policies, priorities, PFM RS and AP (see details below for each output). The PFMRS programme (2016-2021) was designed under the leadership of the Finance Division. The strategy aims at addressing all the key elements of the country’s PFM system. The main objective of the TA is to strengthen the domestic revenue mobilisation and the domestic accountability. The TA will do so by improving the capacity of the National Board of Revenue, Office of the Auditor and Comptroller General and the Parliamentary oversight committees. Thus, the overall EU PFM TA intervention is quite relevant to the priorities of the GoB in terms of the Public Financial Management.

I.1.1.1 Relevance to the needs of the National Board of Revenue (NBR) to increase tax collection

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.6 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR.

The following feedback is collected from the stakeholders. TA interventions are relevant for NBR to increase tax collection as they aim to enhance the tax risk management capacity of the income tax wing of NBR, expand the tax base, including taxpayer registration, and strengthen the audit. Examples are provided below (in I 1.4.1 in 1.2).

Key findings from the documents review confirm the TA’s relevance to the needs of the NBR to increase tax collection.

- **The evidence collected from TA progress reports is as follows.** From the start of 2022, Result Area 1 was able to gain significant momentum in preparing and commencing the delivery of TA. This was further reinforced by the addition of the Revenue Risk Management NKE in February as well as the MIS and Digital Transformation NKE in March. In addition, a large and complex workshop was arranged and successfully executed in mid-March 2022. This workshop was not only of significant value to NBR in allowing them to gauge the success of the newly implemented eReturn returns management system, but it also allowed the newly appointed TA experts to gain a significant amount of background information, to understand NBR frustrations and priorities in terms of functional needs, as well as to allow beneficial interaction between the TA experts and NBR management – from Board Member level to tax officers and IT engineers. This has set a sound base for ongoing TA and the presence of these experts has allowed the RA1 team to rapidly orientate towards completing a number of important deliverables that have been presented to NBR awaiting final approval. The eFiling system went live in October 2022, justifying the inputs (both in terms of expert support as well as in the form of incidental budget support) made during this reporting period.
- **The overview of the latest work plan provides further evidence regarding this relevance.** During the reporting period of October 2021 to March 2022, the work plan activities were re-evaluated in joint discussions between NBR FP and KE2, and several important observations, as made by NBR need to be taken note of, particularly those related to the institutional and absorption capacity (see below in I 1.3.1).

NBR TA is aligned to PFMRS and PFMAP 2018-23 overall targets (2023), which is monitored by the Government semi-annually (the latest report: Semi Annual Progress Report (July-December 2021). N.B. some of those targets are outdated and require an update. The overall targets of the PFMAP component: C-2 Domestic Resource Mobilisation (NBR) are as follows:

- Progressive increase in the tax-to-GDP ratio: Tax-to-GDP ratio exceeds 14% (in 2023)
- No. of active taxpayers (who either filed a return or paid tax in the past 12 months): Income tax: 2.5 million (who are e-TIN registrants)
- Reduction in time to pay taxes as demonstrated by Doing Business Paying Taxes Indicator: 277 hrs/yr. (South Asia average)
- Taxpayers’ satisfaction survey: 20% improvement by 2023
- Percentage of appeals addressed by NBR in 6 months: 20% improvement by 2023
- Scope of initiatives to reduce taxpayer compliance costs: Plan developed and implemented.

NBR TA is also aligned to PFMRS/PFMAP NBR-related activities: increase tax collection through improved tax administration; ensure harmonization and taxpayer data sharing across various wings of the

NBR; develop and establish a system of modern infrastructure and create an e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders.

I 1.1.2 Relevance to the needs of the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.5 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG.

The following feedback is collected from the stakeholders. The TA intervention is relevant as it supports the OCAG to update and implement its strategic plan, improve performance auditing, develop a quality assurance structure, and professional development and capacity building. Examples are provided below (in I 1.4.1 in 1.2).

Key findings from the documents confirm the TA’s relevance to the needs of OCAG to carry out its modernisation programme.

The evidence collected from TA progress reports is as follows. From the beginning of 2022, Result Area 2 has been able to gain momentum during the first few months of 2022. This was primarily reinforced by the appointment and arrival of several experts. The KE3 joined on 31 January 2022 and both international NKEs on financial and performance audit also joined in February and March 2022. The national NKE who is an expert on IT Audit joined the project in the middle of March 2022. Two well attended workshops were delivered - one in October 2021 and another in January 2022. The KE and NKE were quick to understand the local realities and could immediately deliver several key training programmes, which would go a long way in building capacity in OCAG. This was further assisted by easy access to key OCAG officials. The TA has been able to generate a good deal of interest among the staff members of OCAG. The areas relating to their core functions namely financial, compliance and performance audit registered good progress and several sub activities envisaged in the workplan could be delivered.

During this reporting period of October 2021 to March 2022, under RA2, the Training Needs Assessment (TNA) was delivered after extensive consultations with OCAG. Substantial training materials on FA (as well as the first part of FA training) and CA were also developed and shared with OCAG. TNA report has led to further discussions on the development of Training Policy for FIMA as also the development of pedagogic materials for continuing professional development. The training materials and their wider dissemination are expected to significantly improve the auditing capacities of the OCAG officials in general with respect to trained personnel.

The OCAG TA is aligned to PFMRS and PFMAP 2018-23 overall targets (2023), which is monitored by the Government semi-annually (the latest report: Semi Annual Progress Report (July-December 2021). N.B. some of those targets are outdated and require an update. The overall targets of the PFMAP component: C-11 Strengthen External Scrutiny and Oversight – OCAG is as follows:

- Roll out ISSAI compliant entity wide Audit: 50% of all audits conducted by the OCAG are compliant by 2022.
- Improve timeliness and disclosure of audit reports and strengthen citizen engagement: 90% of audit reports are presented within 90 days after completion for FY 2022-23. The next PEFA rating for PI 30 and PI 31 is B.
- Percentage of auditors accredited through professional accreditation program (e.g., CIPFA and others): 100% of auditors accredited by 2021.

The OCAG TA is also aligned to PFMRS/PFMAP OCAG related activities:

- Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals based on IFPP by OCAG own initiatives and EU Funded TA.
- Conduct Peer reviews by developed SAI to evaluate the status of ISSAI rollout.
- Prepare a Quality assurance manual.
- Prepare Guidelines for Performance audit, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent Country practices.
- Translate ISSAI based Government Auditing Standard into standard Bangla.
- Conduct special audits on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.

I 1.1.3 Relevance to the needs of three Parliamentary Financial Oversight Committees (FOC) to fulfil their respective mandates

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries.

The following feedback is collected from the stakeholders. The TA interventions are relevant for three Parliamentary Financial Oversight Committees as they include review of the legislative framework to ensure effective execution of their mandates and upgrading the Budget Analysis and Monitoring capabilities of those committees. Examples are provided below (in I 1.4.1 in 1.2).

Key findings from the documents review confirm the TA’s relevance to the needs of three Parliamentary FOC to fulfil their respective mandates.

The evidence collected from TA progress reports is as follows. In the Result Area 3, after appointment of the Senior BOT NKE in 2022, the activities of the National Parliament have developed some positive traction, specifically during the March 2022. Three introductory meetings were arranged with the Honourable Chairs of three Financial Oversight Committees (FOCs): Public Accounts Committee (PAC), Committee on Estimates (EC), and Public Undertakings Committee (PUC). These meetings were followed by three subsequent meetings where all members of the three FOCs were present, including the representatives from the BPS, PIT, TA Team, and EUD. The primary purpose of these introductory meetings was to familiarise the FOCs members and other supporting staff members regarding the purpose of the TA and the way forward. These meetings will set a base to initiate future activities smoothly – future activities would include enabling the Budget Helpdesk, providing content-based training to the FOCs members and support staff, and arranging foreign visits to understand the best parliamentary practices worldwide. The Junior BOT NKE was appointed to support SNKE.

In the previous reporting periods, some outputs in the form of draft documents at RA3 did not produce any contributions to overall progress at outcome and impact-levels due to the material nature of these drafts. Since these draft documents were also not finalised during this reporting period or implemented at Bangladesh Parliament side, consequently these draft outputs have not yet produced tangible results at outcome and impact-levels. During March 2022, and after the appointment of the Senior BOT NKE, some initial progress has been made in the RA3. During the reporting period of October 2021 to March 2022, not much has been delivered: only meeting minutes were delivered, and consequent drafting of the NKEs Inception Report started at the very end of the March 2022.

Parliamentary FOC TA is aligned to PFMRs and PFMAP 2018-23 with the overall targets (2023), which is monitored by the Government semi-annually (the latest report: Semi Annual Progress Report (July-December 2021). N.B. some of those targets are outdated and require an update. The overall targets of **PFMAP component: C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditures (Public Accounts Committee)** are as follows:

- Timely PAC responses enable prompt corrective actions: Timely PAC responses enable prompt corrective actions with 90% response rate of 90 days or less in 2022-2023.
- Strengthen existing MIS or prepare a scope for new MIS.

I 1.2.1 Examples (case studies) regarding the rating related to relevance to the needs.

Examples (case studies) gathered regarding the rating related to relevance to the needs include the following sources: baseline data, which is original LFM (ACA/2018/039-918), compared to mid-term data (2022), including: updated LFM (ACA/2020/417-214), reconstructed LFM by MTE (2022), and 13 responses received from on-line survey regarding examples about relevance.

The examples are analysed and provided below under I 2.3.1, I 2.3.2, I 2.3.3, and I 2.3.4.

I 1.3.4 Overall relevance to the institutional (and absorption) capacity to GoB

Majority of stakeholders consider the intervention to be fit to the institutional and absorption capacity, as well as to the needs of the Government of Bangladesh.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders. The intervention is quite relevant to the institutional capacity. The capacity needs assessment and building are a backbone of this TA intervention. As the TA interventions have been designed under the institutional framework of PFM Reform Action Plan of GoB it is expected to fit to absorption capacity of GoB. As this TA aims at supporting PFM reforms of Bangladesh, the activities and tasks under this TA have been carefully selected so they remain relevant to the need of the Government, and that the targets are achievable within the existing capacity environment. At the same time, the TA aims at the capacity improvement of beneficiary agencies in relevant areas.

The government agencies targeted by this intervention are unfamiliar with the implementation modalities (budget support vs project support vs technical assistance). During COVID-19, when this Action started, reforms were not a priority of the government, and the officials did not see the benefits of engaging in reform activities that ultimately would result in extra work for them.

One of the main objectives of the intervention is to improve the domestic revenue mobilisation of the country. NBR is more reform-oriented among the three agencies with reform initiatives still relying on very few technical people at the middle management level. OCAG can count on excellent leadership, but there is some resistance to change at the middle and lower management levels. The National Parliament is where reform proceeds at a slow pace due to a combination of lack of capacity and resistance to change. Further examples are provided below for each results area.

Key findings from the documents review confirm the TA's overall relevance to the institutional (and absorption) capacity to GoB. The capacity constraints of the beneficiary stakeholders are adequately reflected in TA documents (through TNAs and capacity assessments), along with the corresponding capacity building activities.

The TA activities consider the 2020 baseline, which is based on the 2016 PEFA report (listing 2015 data). To date, no more recent PEFA data is available: there is an on-going PEFA assessment (2021-2022), which has not been released as yet, that will provide new data to further inform the capacity gaps of the government. There are also capacity building activities that are factored in the incidentals budget line for each of the three TA outputs.

The proposed O&M document from the contractor for the extension has details regarding the capacity building techniques, as well continuation and coherence.

I 1.3.1 Relevance to the institutional (and absorption) capacity of the National Board of Revenue (NBR) to increase tax collection

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.0 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR.

The following feedback is collected from the stakeholders. the programs to support NBR under this TA have been carefully selected so that activities and tasks are relevant to the PFM Action Plan (2018-2023), Component-2. As the intervention plans to upgrade the capacity of the Income Tax wing in terms of Revenue Risk Management, Electronic Submission of Tax Returns, and tax audit, the intervention is significantly relevant.

Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of NBR to increase tax collection. The capacity constraints of the NBR are adequately reflected in TA documents, along with the corresponding capacity building activities.

The evidence collected from TA progress reports is as follows.

- The NBR FP has stated that their preference is for a limited number of experts, working for a longer period. This implies that NBR would prefer re-using NKEs in adjoining fields of expertise and issuing successive ToRs – rather than bringing in more experts to address parallel areas of need. This, according to NBR – reduces the amount of time experts need to become accustomed to working in Bangladesh, improves understanding of the legislative structures and business processes, and hastens to understand of cultural norms and practices within Bangladesh and NBR.
- NBR focal point has indicated that the current set of experts should be sufficient to address the most pressing activities and needs. KE2 is to press to get one more expert included (Debt Recovery and Litigation Management expert) in the team. In the event of a contract extension – expert on-site mission durations should be extended to ensure continuity and maintenance of service delivery quality without the persistent time-loss associated with onboarding new experts.
- NBR has expectations that the TA and EUD will provide technical and financial support to permit material expansion of the eFiling Service Centre. Expectations are for the inclusion of Chatbots, Data Lakes containing service and other data from multiple systems and artificial intelligence driven applications to answer taxpayer queries and calls. These expectations are not realistic, and frequently the impression was created that the service centre and its associated infrastructure is more important than the eFiling system it is intended to support. Although support is essential, financial (incidental budget) support to Service Centre should be evaluated based on the projected number of taxpayers supported in the forthcoming year, not on the desired size of the service centre infrastructure.
- Paper vs. E-Filing: Bangladesh has a registered pool of 2.7mil taxpayers, of which 60,000 have submitted their returns in electronic format for the first time in 2021. TA Team expects that the eFiling system will continue to attract filers and that the system will provide taxpayers a quick turnaround in the processing of their returns. However, 2.6mil taxpayers continue to file their returns on paper, and TA Team (together with NBR) expects that it will take four to five years before the majority of taxpayers are submitting returns electronically.
- In this intermediate period, there is a real need to provide limited risk assessment and MIS reporting on revenue and risk activities within the paper-based returns environment. TA Team has been supporting NBR in defining how these processes should work – but there is a continuing risk that developing systems to report on- and assess risk for- the manual processes is in fact resulting in the development of an intermediate system, somewhere between pure paper-based processing – and fully automated eFiling. Developing an intermediate system hinders the migration of taxpayers to eFiling and grants tax officers a large degree of comfort as they do not need to change their processes to that of automated tax processing and, in fact, are tempted to resist migration to eFiling.

The overview of the latest work plan provides further evidence regarding this relevance. During the reporting period of October 2021 to March 2022, the work plan activities were re-evaluated in joint discussions between NBR FP and KE2. These changes have been further introduced during the project review and contract extension discussions. Several important observations, as made by NBR need to be taken note of – these observations, as well as our TA’s perceptions associated with the topics concerned, are recorded below. 1) The NBR does not have the capacity to accommodate and facilitate interaction with more than three or a maximum four experts. Especially when these experts cover relatively closely related subject-matters and when they are planned to take place as parallel activities. 2) All experts joining the TA need at least of four weeks for a comprehensive induction to the TA – to understand the issues and to grasp NBRs approach to, and expectations from a technical assistance programme. Short term experts coming on site for a total of 90-day allocations, are loathe to do this in one mission. The gap between missions negates continuity and experts lose the first month due to the induction needs, and lose at least the last month due to final reports – leaving very little time for making a true contribution within their area of expertise. 3) Once an expert has gained a true understanding of the workings and needs of NBR, their mission is over and the appointment of the next expert, who is to face the same inefficiencies, begins afresh.

These reasons have contributed to NBR adopting the point of view that the TA should deploy fewer experts, for a longer period – and use these experienced (in NBR and Bangladesh matters) resources in a wider range of expert domains. This may not always be possible – due to specialisation, but we have agreed to accommodate this position by better use of the existing resources. The TA is planning to formalise this in forthcoming discussions related to workplan updates, resource allocations and services under the TA intervention.

The workplan for NBR has the following capacity related sub-activities:

- 3. Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modelling). Key steps include: a) Conducting tax gap analysis; b) Undertaking political economy analysis of the tax regime; c) Conducting tax expenditure analysis; d) Conducting revenue forecasting, taxpayer charter
- 5. Strengthen the capacity of intelligence, research, statistics and data gathering, Key steps include: a) Assessing the capacity gap in intelligence, research, statistics and data gathering; b) Conducting a capacity development need assessment for NBR officials at all levels; c) Undertaking a dedicated project for capacity development; d) Developing capacity of Tax, Customs and VAT academies in providing both basic and specialized training; e) Preparing yearly training calendar; f) Arranging training in home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs; g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations; h) Developing capacity for building an automated central revenue reporting and monitoring system.
- The Tax Academy requires support in the introduction of an e-Learning capacity with the objective to develop and implement an e-Learning capacity within the Tax Academy, allowing tutors to develop and present existing and new training courses online and similarly, allowing students to access this material from anywhere in Bangladesh in their own time and at their own pace. This will give the Tax Academy the capability to manage and administer the e-Learning facilities and services once implemented as well as to allow qualified staff to develop and host new digital course material.

I 1.3.2 Relevance to the institutional (and absorption) capacity of Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG.

The following feedback is collected from the stakeholders. The TA interventions are highly relevant to the capacity of OCAG to implement its modernisation plan for professional development and capacity building. The TA supports to the continuous professional development programme for the officials at different layers in the OCAG hierarchy. The EU TA supports OCAG to improve the quality of audit and enhance the professional capacity of Auditor.

Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of OCAG to carry out its modernisation programme. The capacity constraints of the OCAG are adequately reflected in TA documents, along with the corresponding capacity building activities.

The overview of the latest work plan provides further evidence regarding this relevance. The workplan for OCAG has the following activities to strengthened institutional capacity of OCAG and improved systems and procedures in use to deliver audit services.

- Continuous Professional Development Curriculum/ Training Manual: The T&C NKE, after submitting the draft Training Needs Analysis report to OCAG is engaged in development of Training Policy and Continuous Professional Development/Training Manual which will be delivered in the next reporting period.
- Comprehensive Professional Development and Capacity Building, including the following sub activities: Institutional Strengthening of FIMA through designing and delivering Training Policy, curriculum building, Pedagogic improvements, delivering model case studies etc.
- Undertake a Training Needs Assessment to enable effective planning of OCAG staff training. This activity has been completed.

The evidence collected from TA progress reports is as follows.

- The Training Needs Assessment (TNA) was delivered after extensive consultations with OCAG. Substantial training materials on FA (as well as first part of FA training) and CA were also developed and shared with OCAG and uploaded on a Google drive for wider dissemination and use. TNA report has led to further discussions on development of Training Policy for FIMA as also development of pedagogic materials for continuing professional development. The training materials and their wider dissemination are expected to significantly improve the auditing capacities of the OCAG officials in general with respect to trained personnel.
- The Workplan was devised about two years ago and many changes have taken place in OCAG. Notable among these are the proactive role of C&AG himself in training his officers, training 45 officers in the Turkish Court of Audit, and undertaking 17 Performance Audits in 17 Audit Directorates. While a substantial challenge for the TA in the engagement of specialist experts to fill the NKE roles who meet OCAG expectations has been met, a new challenge has emerged to make changes in the Workplan to meet the new requirements without disturbing the momentum already gained in Project activities.
- Continuous dialogue is undertaken with the OCAG to make nuanced changes in the workplan without making drastic changes that might impact the implementation of the TA adversely. Similarly, the role of NKE for Performance Audit has been changed within overall mission durations and workdays available so that he can assist in the Performance Audits taken up by the Directorates.

I 1.3.3 Relevance to the institutional (and absorption) capacity of Three Parliamentary Financial Oversight Committees to fulfil their respective mandates

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4.1 out of 5. Scale for relevance is: 1= Not Relevant and 5= Highly Relevant. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries.

The following feedback is collected from the stakeholders. TA interventions are relevant to the capacity of three Parliamentary Financial Oversight Committees as they aim to upgrade the Budget Analysis and Monitoring capabilities of those committees. The Result area 3 has been designed to help build the capacity of the three FOCs, to help these committees perform their responsibilities better and improve the public financial management of the government (these three committees have direct interventions with the financial activities of the government). Under the budget help desk activity, an orientation session was held for the staff of the different standing committees which aimed at improving the technical knowledge of the committee staff. Eight (8) debriefing sessions were organised to improve the capacity of beneficiaries - a total of 140 MPs participated. The data and the query support were provided at the help desk help the MPs actively participate in their budget discussion. BPS has already provided the requirements to build the capacities of members and officials of FOCs.

Key findings from the documents review confirm the TA’s relevance to the institutional (and absorption) capacity of Parliamentary FOC to fulfil their respective mandates. The capacity constraints of the Parliamentary FOC are adequately reflected in TA documents, along with the corresponding capacity building activities.

The evidence collected from TA progress reports is as follows.

- Regarding the capacity of FOCs, Progress Report No. 2 signifies issues relating to the TA parliamentary activity which mostly continued throughout this reporting period. Specifically, COVID-19 related restrictions and separately, progress in assembling and subsequent finalisation of the workplan. The selection and approval of replacement KE4 have taken a while. The TL was engaged in extensive discussion with CPD to ensure the appointment of national: Senior BOT NKE and Junior BOTS NKE which has helped to resume activities.
- Activities are undertaken at Result Area 3 are to Strengthen the institutional capacity of the National Parliament and to improve the performance of the Parliamentary Financial Oversight Committees
- The Senior BOT NKE and Junior BOTS NKE scope of work is directly linked to the National Parliament workplan under activity 3.1 and more specifically related to sub-activities 3.1.1 and 3.1.2. The following responsibilities are under the agreed scope of work.
 - Elaborate and document to Members of FOCs and support staff those aspects of PFM best practice (most relevant to their roles) that: i) underlie major internationally recognized frameworks, and ii) are commonly evidenced in countries committed to good fiscal governance, transparency, and accountability.
 - Facilitate and conduct presentations, trainings, seminars and workshops and dialogues with the key stakeholders including those require to be carried out in English and Bangla.
 - Creation of an apprenticeship or internship programme in collaboration with academia and graduate school.
 - Prepare knowledge materials in English and Bangla or ensure the quality of Bangla translation where the translation is done by a translator.
 - Prepare respective sections of progress reports as per agreement with the Team Leader and Key Expert 4.

- Carry out induction workshop on the budget process, financial oversight, and research capacity development of FOCs and Research officers of Budget Help Desk.

I 1.4.1 Examples regarding the rating related to relevance to the institutional (and absorption) capacity.

Examples (case studies) gathered regarding the rating related to relevance to the institutional (and absorption) capacity include the following sources: baseline data, which is original LFM (ACA/2018/039-918), compared to mid-term data (2022), including: updated LFM (ACA/2020/417-214), reconstructed LFM by MTE (2022), and 12 responses received from on-line survey. The following examples of the TA intervention have been highlighted by stakeholders that demonstrate the relevance.

- **Regarding the NBR.** E-filing support was requested and required by the government. TA has provided support to online return (E-Return) filing system development, deployment, enhancement, maintenance, and troubleshooting. Online return filing is a much awaited, very important reform for domestic revenue mobilisation, and this TA successfully supported the roll-out of NBR's eReturn system. Supporting the implementation of new automated systems (a.) locks in best practices provided by NKEs via business rules, not via instructions of attempts at behaviours modification, (b.) improved efficiency, (c.) increased professionalism and pride by tax officers in their own organisation, (d.) improved taxpayer service levels - now 24/7 service, and (e.) increased revenue.
- **Regarding the OCAG.** The following support is highlighted: Professional development of OCAG Officials; Implementation of Strategic Plan; preparation of different types of audit guidelines and undertaking pilot audit; Conducting audit training needs and capacity gaps assessment; Deepening performance audit, financial audit and IT audit.
- **Regarding the Parliamentary FOCs.** The beneficiaries have welcomed new TA resources joined from March with the kick-off support to Bangladesh Parliament Secretariat (BPS) and a better understanding of the relevant interventions from EU TA. With the TA intervention, a budget helpdesk set-up has enabled to support the members of the Parliament with their queries during the budget session. The support was provided to the Financial Oversight committees on National budget analysis, providing data requirements and necessary information. The helpdesk was able to successfully provide responses to various queries made by the members of the Parliament. Eight (8) debriefing sessions/ workshops were also organised (in June 2022) for the members of the parliament, where some of the prominent resource persons were brought including academia, high rank government officials to deliver lectures on different topics related to the budgetary process.

There has been an increasing demand for arranging more debriefing sessions for the members of the parliament to cater to their demand. Their active participation in the debriefing session have proved that the members of the parliament are keen on learning and capacity building. In addition to this, it was also observed that the budget helpdesk has successfully been able to cater to the needs of the members of the parliament and there has been a request to arrange this sort of help desk in the future

I 1.5.1 TA being adaptive and relevant when circumstances change.

In total 11 responses are received from on-line survey regarding TA's response to circumstances changed. Almost all respondents mentioned TA being adaptive.

The following feedback is collected from the stakeholders. Capacity development and change management are inherent targets of this TA, and with the enhanced capacity of the agency, activities under this TA will be relevant when circumstances change. EU TA has taken initiative to become adaptive. During the implementation of the Action, a great degree of flexibility is (and needs to be) ensured to accommodate for newly raised priorities (e.g., income tax e-Filing, IT and performance audit) and address recommendations coming from various diagnostic reports (e.g., upcoming 2021 PEFA+++ whenever required by the government agencies. Examples provided, include:

- Adapting to immediate e-filing demands of NBR. The support for income tax e-filing and the overall NBR Digital Transformation Agenda are good examples. Although these areas of work were not specified in detail at the design and inception phase, the TA has been adapting to the need of NBR to ensure the system's roll-out.
- Responding to priorities listed by OCAG in terms of their training requirements
- The TA was adaptive to the Parliamentary workstream. For example, as part of the concept note for the budget help desk, nine policy briefs were supposed to be published. However, on the special request made by the speaker, one additional brief on women empowerment and gender was requested to be prepared. The TA has responded positively to this request and provided the support which was required. However much more flexibility is expected in terms of providing approval if sudden requests are made which might not be there in the initial plan. At times there may not even be ample time to take prior approval from the EUD, it is expected that the TA would be flexible in this regard.

Key findings from the documents review confirm the TA being adaptive and relevant when circumstances change. In particular, the TA progress reports specify the following. The TA will support technical assistance activities with Change Management approaches to secure long-term sustainability and counterpart buy-in. In that sense, the TA team will seek to work jointly with the mid-level managers and relevant personnel at the counterpart's institutions to safeguard buy-in and build sustainability through change management that instils a sense of local ownership of reforms. Likewise, the KE-1 and respective KEs will engage with counterpart leadership to discuss proposed reform activities and plans' updates. The TA team will support internal champions in GOB counterpart institutions as they educate and “sell” their colleagues on the need for the specific changes, and will inform external stakeholders through strategic communications to generate positive demand for change. The Team will work with the counterpart agencies to jointly create and agree on internal roadmaps, defining resources to be provided by both sides, and then carry out reforms through joint implementation teams. The project TA will also use the progress meetings of the PSC as a mechanism to build and solidify stakeholder buy-in at a high level. The PSC will evaluate the ongoing performance of the project, help identify opportunities or persistent challenges, and recommend actions and solutions.

EQ2: Efficiency, effectiveness, and coherence

I 2.1.1 Performance against the strategic design of the intervention, financing, and implementation set-up.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.8 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent). The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders regarding frequent TA experts' turnover and delays in contracting and mobilising experts (ref. finding 6.1)

- The most challenging aspect of implementation arrangements is the turnover of people within the government agencies and the core TA team. The TA team has changed multiple times, making it difficult for the TA to establish a functional working relationship, especially with OCAG and parliament, as well as other donor-funded intervention teams.
- The strategic design of the intervention, including combination of TA and capacity building, financing and implementation set-up is well thought out.
- TA experts are embedded within beneficiary offices. TA team is a combination of National and International, which gives the scope to TA to understand the country's practice and to bring the knowledge of international best practices.

- The TA has decided to use fewer NKE's and to re-task them at end of the mission to move on to other domains in which they also have expertise. This has cut wasted (but billable) time dedicated to introductions and the familiarisation of new experts by 50%.
- Implementation arrangement at NBR is smooth.
- The Parliament component of the intervention is fairly new. The intervention has been well designed. Due to the late start and that there have not been many activities under this component, it is difficult to assess the efficiency of the arrangements made by the TA. All the key stakeholders in the parliament have taken a keen interest and have regularly participated in the activities which have been undertaken from the top level of the hierarchy including the speaker the secretary of the parliament and other higher officials have regularly given their opinions and shared their knowledge on how to improve the future activities.

The following feedback is collected from the stakeholders regarding the contract management and backstopping function (ref. finding 6.2)

- TA contractor should have a pool of experts to facilitate the smooth recruitment process of experts and should have a better backstopping system to accommodate the gaps and challenges.
- The withdrawal of the local consortium (IPE Global) from Dhaka as a result of the pandemic also restricted the coordination on the ground.

The following feedback is collected from the stakeholders regarding intervention's late start and slow progress made (ref. finding 6.3)

TA progress report (number 3) has indicated that the TA has faced several uncontrollable variables. This is partly due to the impact of the COVID-19 pandemic and high turnover of KEs, especially of KE3, and international experts' reluctance to travel and to commit to long periods in-country. Further, Bangladesh's stipulation for 14-day quarantine impacted the previous two reporting periods and has undoubtedly had a direct impact on immediate operability during the recent period. The positive fact is that the quarantine requirement has changed, which has improved the path for TA implementation in the coming months. Despite these challenges faced, the TA intervention has accomplished the recruitment and mobilisation of ten NKE experts, from which five are internationals and five nationals, as well as the replacement of the KE3 expert (international). This has been a challenging undertaking, given the fact that implementation started and some of the activities/sub-activities were already underway in two out of three Result Areas. The Team Leader position has also been changed with the new policy adviser.

- Implementation started slowly, deviating from the technical proposal in terms of early local engagement of support for each component (although requested). There were various changes in personnel either at the request of the beneficiary (result area 2), the EU (result area 3), or resignation (result areas 1 and 2). From June 2021 implementation speeded up across all result areas with the new Team Leader and coordinator engagement. The TA has been fairly responsive to beneficiary demands and requests within the ambit of EU procedures, although not actively invited to engage/coordinate with other donors.
- There are substantial delays in some work areas, which have made it necessary to process a time extension. Some activity areas identified during the design phase have been dropped (e.g., legislative framework and public interest disclosure under the Parliament component) or become less priority (internal audit under the NBR component).
- Implementation arrangement has been improved compared to the start of the project. The work plan is flexible, is a living document, and has the scope to address and accommodate GoB priorities.
- Although the project was launched during the COVID-19 pandemic it was a requirement that all working days would be undertaken in-country. This created a number of obstacles and difficulties in terms of mobilisation and willingness to travel.

The following feedback is collected from the stakeholders regarding In-country logistics arrangements (ref. finding 6.4)

- There were complications due to no legal entity in-country, including for logistics and funding arrangements for project activities.

The TA progress reports do not provide sufficient information regarding performance against the strategic design of the intervention and implementation set-up. However, there is a section (5.7) about management and coordination arrangement.

The proposed O&M document from the contractor for the extension has details regarding the guiding principles of their approach and implementation set-up, including ownership and participation, communications and coordination, continuation and coherence, capacity building techniques, project organisation and management, specific project approach, and appropriate resourcing among few others.

I 2.1.4 Cost-effective

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.8 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders regarding cost effectiveness:

- The budget consumption pattern reflects the slow pace of implementation, especially capacity-building activities. The slow pace in the implementation has resulted in a low budget consumption rate. Meanwhile, the budget consumption pattern reflects those capacity-building activities, such as workshops, training, study abroad, etc. which could not occur during the COVID period.
- Use of government premises (e.g., FIMA within OCAG) rather than hotels or rented venues for capacity building purposes has provided an economic way to maintain the efficiency of the intervention.
- The high turnover of experts is not cost effective for the TA intervention. Since the start of the intervention, many experts were recruited and after a few months they left or could not provide necessary outputs or deliverables.
- There might be sudden activities where the incidental cost might arise. Therefore, the TA should remain flexible enough for these costs to be considered and readjusted.

The TA progress reports do not provide sufficient narrative analysis regarding cost-effectiveness. There is a section about resources and budget utilised in the progress report (Section 7) that has the following tables: Utilisation of KE and NKE workdays and utilisation of incidental budget. The tables indicate underutilisation for expert days and incidentals.

I 2.1.5 Risk-adaptive implementation processes.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.9 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders.

- Potential risks are factored into while making the interventions. The TA team considers them to be effective in tuning activities to mitigate risk and to be supple enough to accommodate the frequent changes in course or plans by the client.

- At the start of the COVID crisis, the contractor requested to include provisions for remote working in the contract (not foreseen at the time of the ToR drafting). It allowed the TA experts to undertake some activities in the interest of the business continuity while in quarantine or unable to travel.
- Risks have been mitigated. The TA should refresh the activities in consideration of lessons learned from the previous activities and design the intervention in a risk averse way
- The beneficiaries have mentioned the risk of efficient delivery, due to not placing the consultants on time. Meanwhile, frequent changes in consultants hinder the accomplishment of activities timely and efficiently.

The TA progress reports provide information regarding risks and mitigation measures (in section 5.6. Assumptions and risks – status/update).

The proposed O&M document from the contractor for the extension has details regarding the risks and risk management (detailed in section 1.4.2).

I 2.1.3 Governance, monitoring, and reporting arrangements.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 4 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders.

- TA Governance structure is in line with the national PFM Governance Structure lead by the Ministry of Finance. There is an established Governance Structure for the implementation of PFM Action Plan and a monitoring mechanism to review and assess the progress of the implementation. This reflects the strong ownership of the GoB. The TA governance structure is in line with the PFM Governance Structure, no separate Governance Structure is established. The TA is also under the monitoring of the PFM monitoring and reporting mechanism. Considering the adoption capacity of the counterparts, adequate capacity building activities have been incorporated into the TA.
- The PFM Action Plan governance structure has been less functional than expected, especially at a higher level of coordination. However, there are frequent communication with the senior management (e.g., at OCAG and Head of PIT) whenever any issue arises. The strategic aspects and implementation details of the TA need to be more explicit to the beneficiaries. The government agencies are less familiar with the technical assistance modality. On the other hand, they have more experience with the project modality, which implies the appointment of a Project Director within the agencies and, therefore, more incentives and a more structured mechanism to implement activities.
- Workplans are approved by the Government and activities within these plans are being undertaken.
- PIT/PSC meetings are not regular. The TA has not kept a regular calendar of PIT meetings as established in the contract ToR (every three months or on an ad hoc basis), which has to improve. However, the respective key experts regularly meet with PIT and share their challenges. Other than sharing their implementation challenges, there has not been much knowledge sharing. The infrequency of the higher-level coordination, including inefficient PSC, has made it challenging to discuss at the decision-making level and synchronise PFM reform initiatives.
- Reporting, governance and oversight controls and procedures are adequate. However, the M&E capacity of the TA team is relatively **not strong**, requiring multiple interactions around progress reports to make them informative.

- The capacity of the TA team to monitor and report against the log frame is relatively **not strong** . Whenever the interim reports are submitted for approval, multiple iterations are required to come to a point where the reports are really informative about the implementation status and achievements of expected results. The TA must strengthen the capacity to monitor and report against the log frame. Consideration can be taken to appoint an M&E expert to look after the monitoring and reporting requirements.
- Governance and monitoring arrangement is good at OCAJ, as OCAJ focal point and Head of PIT looks into the TA interventions regularly. NBR is quite satisfied with current arrangements. PIT of BPS is regularly reporting to the PECT of Finance Division in the prescribed formats. Better coordination is needed with government counterparts to get results both in qualitative and quantitative as well as increased value and impact in interventions' capacity building efforts. For example, the plans, reports and other documents (training modules, workshops' topics, concept papers etc.) should be shared with BPS well-ahead of implementation to get better contribution from BPS part as well.
- The process of approval for different activities should be made more flexible as many requests come from the parliament officials which needs to be catered to a very short period of time. There should be a provision for post implementation approval. As well there is a provision of 15 days of reporting It could be done for one month.
- In terms of inputs monitoring, TA Team used to spend an excessive amount of time completing timesheets. This has been improved from being required to provide hourly activity breakdowns each day.
- Approval of 6-monthly reporting takes a long time.

The TA progress reports do not provide sufficient information regarding the effectiveness of Governance, monitoring, and reporting arrangements, however, there is a section (5.7) about management and coordination arrangement.

The proposed O&M document from the contractor for the extension has details regarding the guiding principles of their approach and implementation set-up.

I 2.1.2 Coordination and complementarity with other EU / GoB / other donor supported interventions.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.3 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The following feedback is collected from the stakeholders.

- All respondents have mentioned that there is a little or no coordination with other EU-funded and donor-funded interventions. There was an indication that this is due to a lack of in-country TA coordination and frequent changes in the TA core team.
- Coordination and complementarity with other EU / GoB / other donor supported interventions require improvements. Coordination with other GoB agencies is largely absent. Meetings with other development partners and other GOB agencies are not frequent. TA team are not attending (have not been invited to) coordination meetings with other interventions.
- The TA team has mentioned that there is no coordination between EU and other funding agencies. Client often uses "threat" of moving to World Bank (or other bi-lateral) funded activities when EU is not forthcoming with "expected" spend.

- The other PFM donors have shown less interest in coordinating for different reasons. There is less regularity of platforms for discussions, for example, TAC meetings, PSC, donor coordination meetings, lack of Local Consultative Group specific for PFM/Macro/Economic governance, etc.).
- SPEMP BETF also provides some support for the capacity development of auditors in the CIPFA and CISA professional degree accreditation. So both the TA can coordinate with each other to avoid duplications.

The TA progress reports do not provide sufficient information regarding coordination and complementarity with other EU / GoB / other donor supported interventions.

The proposed O&M document from the contractor for the extension has details regarding the guiding principles of their approach and implementation set-up, including communications and coordination, as well as continuation and coherence.

I 2.3.4 Overall Results achieved in qualitative and quantitative terms (impact)

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.4 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions.

The TA progress reports do not provide sufficient information regarding the impact.

I 2.4.4 Feedback on Overall Results (impact)

Thirteen (13) online responses were received, in addition to feedback from 24 interview events. The respondents provided mixed feedback on the overall results. Overall, the intervention has performed satisfactory so far in terms of overall results achieved and performance. More progress has been achieved with NBR with satisfaction expressed by the beneficiaries. There are only recent achievements in Parliament (from March 2022), and outputs are considered less satisfactory from the OCAG beneficiaries.

The following feedback is collected from the stakeholders.

- No specific objective level results have been achieved, in light of the last submitted draft updated log-frame matrix. COVID 19 pandemic has been mentioned as one of the obstacles for the overall result achieved.
- All three result areas have made progress, although result Area 3 has been the slowest given that it has had no direct component lead since May 2021. For NBR counterparts, the results are according to the plan, and they are happy with the result. the Financial audit is in progress, and the task of delivering continuous professional development training programme has been taken up by FIMA. The Parliament component is fairly new. The Results 3 beneficiaries have mentioned that EU TA started support lately. Although it has been effective, still most of the activities are yet to be covered. One example that was stated is the budget helpdesk support, that was enabled to assist the members of the Parliament. The main aim of the helpdesk was to assist the MPs with their various queries on the budgetary process and different analysis on the budget. The helpdesk was able to assist almost 54 MPs with their 194 queries. Which is very positive impact of the intervention.

I 2.3.1 Results achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator is 4.0 out of 5 (source: mid-term data 2022). Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from NBR and other stakeholders engaged with NBR.

The following feedback is collected from the stakeholders.

- **Digital transformation is a priority for the NBR, and the TA has responded adequately** by providing a workshop on eReturns and by undertaking various activities in Tax Return processing. The later includes: a. Implemented eReturns for individuals Oct 2020; b. Promotional campaign successfully implemented and resulted in 100k new registrations; c. Registered 100,000 individuals for online return processing in 2021; d. Achieved 69,000 online returns being processed in 2021; e. Processed 306,000 ID validation enquiries as part of registration process; f. Supported development of offline processing system to manage 2,700,000 paper-based returns in 2022 (expected to go live Oct 22).
- **In addition, a number of results within NBR output have been delivered**, including: a. Advisory Report on expansion of tax base; b. Inception Reports from NKEs on relevant activities; c. RRM Guidelines and Toolkit; d. Operational guidelines and Techniques for Risk Based Audit; e. RRM Training Plan; f. NBR ICT Training Needs Analysis; g. MIS Strategy and eFiling roadmap.
- **Although the digital transformation is a priority for the NBR, it is not adequately reflected in the logframe.**
- **NBR is capable of reforming Internal Audit, Whistleblowing policy** and few other areas in organisational development, and does not need much TA support in these areas.
- No TA support has been allocated to tax academy yet.. Working with Tax Academy and development of high quality training activities, development of training strategies, plans, module and syllabus are the identified areas of priorities for tax academy. The TA worked extensively with Tax Academy to formulate a proposal covering the introduction of eLearning as well as for the digitising of paper-based legislation and court rulings. Tax Academy were very keen on making this happen and escalated their request through the NBR channels. When the final NBR request for support for 2022-2023 was submitted to the EUD, these two potential sub-projects had been excluded.
- **As per the TA progress reports the following outputs have been delivered:** Implemented eReturns for individuals in October 2020; Promotional campaign implemented and resulted in 100k new registrations; Registered 100,000 individuals for online return processing in 2021; Achieved 69,000 online returns being processed in 2021; Processed 306,000 ID validation enquiries as part of registration process; Supported development of offline processing system to manage 2,700,000 paper-based returns in 2022 (expected to go live Oct 22); Advisory Report on expansion of tax base; Inception Reports from NKEs on relevant activities; RRM Guidelines and Toolkit; Operational guidelines and Techniques for Risk Based Audit; RRM Training Plan; NBR ICT Training Needs Analysis; MIS Strategy and eFiling roadmap.

I 2.4.1 Feedback on outputs achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.

Four (4) online responses were received (in addition to feedback from 15 interview events) regarding to this question from NBR and other stakeholders engaged with NBR. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders, regarding the extent to which the TA intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 1, including:

1.1 NBR Central Internal Audit Unit is Established	
TA feedback	1.1 will not be implemented - Client totally opposed to external agencies trying to "meddle" in these matters.
Beneficiary feedback	1.1. NBR already has Internal Audit Unit.
Other feedback	
Other feedback	Work areas is lagging.
1.2 Awareness raised on Act protecting whistle blowers in NBR	

TA feedback	1.2 will not be implemented - Client totally opposed to external agencies trying to "meddle" in these matters.
Beneficiary feedback	1.2. Whistle blower Act is a matter of overall policy decision.
Other feedback	
Other feedback	Work areas is lagging.
1.3 Systemic risk management is in place	
TA feedback	1.3 Included in off-line return processing system (and covered by prescribed reports)
Beneficiary feedback	1.3. Risk management is in place. TA is working on improving risk management.
Other feedback	1.3. Establishing Systemic risk management is in process
Other feedback	Work areas is lagging.
1.4 Improved taxpayer registration is in place	
TA feedback	1.4 Included in online (eReturn) and off-line return processing systems (and covered by prescribed reports)
Beneficiary feedback	1.4 Taxpayer registration system is in place.
Other feedback	1.4 Through the development, deployment of the e return filing system, improved taxpayer registration is being established
Other feedback	Some achievements are under 1.4
1.5 Income tax audit (including risk-based audit selection) is improved	
TA feedback	1.5 WIP - reports submitted, training scheduled for Sept / Oct
Beneficiary feedback	1.5 Income Tax Audit has improved. TA is working on the capacity building of the audit.
Other feedback	1.5 A module will be developed in 2022 to improve the selection of taxpayers for audit.
Other feedback	Some achievements are under 1.5.
1.6 Income tax arrears are better managed	
TA feedback	1.6: Not started
Beneficiary feedback	1.6 Income tax arrears management is in place.
Other feedback	
Other feedback	Work areas is lagging.
1.7 Income tax litigations are better managed	
TA feedback	1.7: Not started
Beneficiary feedback	1.7 TA is working on developing a litigation management system.
Other feedback	A software will be developed to capture and track data and to improve the litigation management in 2021-22.
Other feedback	Work areas is lagging.
1.8 Organizational arrangements are improved	

TA feedback	1.8: Not started
Beneficiary feedback	1.8 Organizational arrangement is in process.
Other feedback	
Other feedback	Work areas is lagging.
1.9 Modernisation strategy is formulated	
TA feedback	1.9 Will probably not happen - same reason as 1.1 and 1.2
Beneficiary feedback	1.9 Formulation of various strategies in in the process.
Other feedback	
Other feedback	Some achievements are under 1.9.
1.10 Staff are aware of international best practices for organising tax systems	
TA feedback	1.10 Underway but will continue for next 12 months
Beneficiary feedback	1.10 Staff training is in process
Other feedback	NBR ICT team and the E-Return filing team were provided on the job training on e-return filing system. In 2022-23 more training both in country and outside country will be provided. The TA team has a combination of National and International experts, which help NBR staff to know about the international best practices.
Other feedback	Work areas is lagging.

I 2.3.2 Results achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.7 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from OCAG and other stakeholders engaged with OCAG.

As per the TA progress reports the following outputs have been delivered. A comprehensive TNA covering all audit directorates of OCAG was carried out and report was shared with relevant stakeholders and EUD. To build capacity a training on financial audit was delivered in April 2022 to 60 OCAG officials currently, work is in progress with two model financial audits being carried with TA support to audit teams deployed by the OCAG. More than 60 officials from the different layers in the OCAG hierarchy in April 2022 provided training on compliance audit. Workshops on the OCAG Strategic Plan and Risk Analysis were delivered. Two dissemination workshops conducted for 200+ participants from 16 audit directorates. Training course curricula for all levels of OCAG officials delivered and support to FIMA is being provided to develop course materials for each course curriculum.

The following feedback is collected from the stakeholders.

- **The TA support to the OCAG is behind and was mentioned as ‘less satisfactory’ by beneficiaries** due to the consultants being not sustained (for various reasons – either being not fit to OCAG needs or for personal reasons). **Meanwhile, continuity was requested with the consultants who were successful.**
- **Key achievements of the OCAG are related to TA to financial audits, undertaking the comprehensive TNA** among few others, including:
 - Two dissemination **workshops on the OCAG Strategic Plan and Risk Analysis** were delivered, which drew 200+ participants from different audit directorates.
 - **Training on financial audit** was delivered in April 2022 to 60 OCAG officials to build their capacity. currently, work is in progress with two model financial audits being carried with TA support to audit teams deployed by the OCAG.
 - **Training on compliance audit** was delivered to 60+ officials from the different layers in the OCAG hierarchy in April 2022.
 - **A comprehensive TNA** covering all audit directorates of the OCAG was carried out and report was shared with relevant stakeholders.
 - **Training course curricula** for all levels of OCAG officials delivered and support to FIMA is being provided to develop course materials for each course curriculum.
- **No TA activities are delivered to upgrade and sustain IT infrastructure (AMMS) in the OCAG**, as this activities under this stream have been planned to be delivered in the extended phase of the TA. **The MTE proposes the TA support to IT/software not to be covered any further (subject to agreement with all relevant stakeholders)**, as it will be covered by the new WB support.
- The WB is considering an additional financing of 25 M USD to top up to the P4R for OCAG. **Complementarity of EU TA with the WB additional support still needs to be discussed to avoid duplication and strengthen complementarities.**

I 2.4.2 Feedback on outputs achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme

Five (5) online responses were received (in addition to feedback from 15 interview events) regarding this question from OCAG and other stakeholders engaged with OCAG. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders, regarding the extent to which the TA intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 2, including:

2.1 OCAG has an effective strategic plan in place	
TA feedback	Support provided to OCAG in holding a successful dissemination workshop
Beneficiary feedback	2.1 01 (One) workshop was held relating to support OCAG in implementing the OCAG Strategic Plan 2021-25 particularly in regard to the dissemination of plan to the top and mid-level officials through different workshops.
Other feedback	This is an advanced component, although no outcome level indicator has been achieved yet.
Other feedback	Activities are ongoing
2.2 OCAG staffs have the required skills to provide a fully professional audit service	
TA feedback	OCAG officials have been provided with extensive training on Compliance Audit and Financial Audit.
Beneficiary feedback	2.2 OCAG staff has required skills to conduct Compliance Audit, but need expert support to conduct Performance Audit, Financial Audit and IT Audit. Therefore, though some trainings have been delivered as a TA but model pilot audit regarding

	PA, FA and IT Audit yet to be conducted by the support of International NKE.
Other feedback	This is an advanced component, especially under 2.2, although no outcome level indicator has been achieved yet.
Other feedback	Activities are ongoing

I 2.3.3 Results achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to fulfil their respective mandates

Based on the data analysis from on-line feedback submissions from stakeholders, the average score for this indicator (source: mid-term data 2022) is 3.1 out of 5. Scale for performance is: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent. The scoring is based on the analysis of the quantitative data for this indicator gathered from the on-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries.

As per the TA progress reports the following outputs have been delivered. Established a "Budget Helpdesk" for the Members of the Parliament (MPs) inside the Bangladesh Parliament Secretariat premise. Eight Debriefing sessions were organised. Publication of nine (9) budget briefs.

The following feedback is collected from the stakeholders.

- **This component has become effective from March 2022, with the start of KE-4 and new the NKE.** Before then, there was several other consultants’ support, which didn’t work out well (due to Covid not being able to travel or being not fit for the job). Key achievements within very short time include:
- **The Budget Helpdesk was established in 2022, which acts as a knowledge Platform for the Parliament Members during the Budget Sessions.** The TA has supported establishing a "Budget Helpdesk" for the Members of the Parliament (MPs) inside the Bangladesh Parliament Secretariat premise. The budget helpdesk was established with the support of Budget Analysis and Monitoring Unit (BAMU).
- One of the main targets of the budget helpdesk was to equip the MPs with a better understanding of the country's budgetary process. In line with that, **eight (8) debriefing sessions were organised for the MPs** representing various standing committees. The sessions featured discussions on different topics related to the country's overall public finance management (PFM), including topics like PFM of Bangladesh, Macroeconomic issues of the country, Dynamics of Foreign Aid, Budget Implementation and fiscal sustainability and Budget Preparation Procedure in Bangladesh. A total of 140 MPs and the Honourable Speaker and Secretary of the Parliament Secretariat attended the sessions. The MPs and the national media highly appreciated the debriefing sessions.
- Another important outcome of the budget helpdesk was the **publication of nine (9) budget briefs** highlighting the salient features of the budget of fiscal year 2022-23 for all the MPs. The briefs were made on the overall analysis of the budget and highly important sectors of the economy which included Agriculture, Education, Health, ICT, Women and Children, Power and Energy, Roads and Highways and Local Government, Rural Development. These briefs were gladly accepted. In that connection, the Honourable Speaker requested to prepare an additional brief focusing on "Gender Equality and Women empowerment".
- The TA team has drafted TORs for NKE Management Information System (MIS) Expert to support Parliamentary CMIS. However, **the TORs require redrafting in consultation with the counterparts**, as CMIS has been developed a while ago, and a proper gap analysis is required before any support to CMIS. Currently it is unknown why the system is not used and if the technology behind it is functional enough.
- **There are no interlinkages with the OCAG TA component, and the OCAG TA experts are not engaged into this workstream.**

I 2.4.3 Feedback on outputs achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to fulfil their respective mandates

Eight (8) online responses were received (in addition to feedback from 15 interview events) regarding to this question from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders, regarding the extent to which the TA intervention achieved (or is expected to achieve - in qualitative and quantitative terms) its objectives and results for Output 3, including:

3.1 Committee Staff are trained, and Parliamentarians participate in focus-group Discussions	
TA feedback	3.1 Budget helpdesk ongoing to support and improve knowledge among Parliamentarians
Beneficiary feedback	Just started the preliminary activities
Other feedback	The intervention has been well designed. Many activities have been planned. as the parliament component started its activation at the beginning of the March the work plan had to be redesigned and rescheduled. Three introductory meetings were held with the three financial oversight committees to brief them about the project activities. Various training programmes and workshops have been designed as part of the work plan in the upcoming quarter.
Other feedback	Very little progress so far.
Other feedback	The Parliament component of this intervention is fairly new. The intervention has been well designed, as there has not been many activities under this component, it will be difficult to describe the outputs achieved so far.
Other feedback	Implementation of the activity 3.1 are being implemented.
3.2 Management Information System (MIS) supports the Parliamentary Oversight Committees.	
TA feedback	3.2 ToR currently in discussions with EU/National Parliament to launch the MIS assignment
Beneficiary feedback	Just started the preliminary activities and appointment of MIS consultant is under process.
Other feedback	Very little progress so far.
Other feedback	The Management Information System (MIS) expert is being appointed recently and he is expected to start working from the coming month.
Other feedback	MIS expert will be recruited very soon to assess the need and GAP analysis and based on that the necessary support will be identified and implemented within the framework of the programme.

EQ3: Effectiveness and sustainability

I 3.1.1 The likely scenario to the end of the intervention in term of achievement of results.

Eleven (11) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback: overall, it is **likely to achieve the results**, subject to improvements in interventions.

The following feedback is collected from the stakeholders.

- The interventions are expected to yield the expected benefit.
- The majority of activities within the result areas will have been executed. Knowledge transfer through training and materials production is likely in the parliament and OCAG components.

- Some good progress might be achieved provided that the governance structure mechanisms based on which the technical and coordination discussions take place are functional, and the TA establishes a working relationship with the agencies and is able to support them with making reform initiatives sustainable.
- At the end of the intervention, a higher capacity and efficiency of the public financial management of the country is expected with the effective performance of all the stakeholders.
- Regarding the NBR results the following is likely to be achieved with ultimate result tax-GDP ratio increase: increased tax base and collection with more effective revenue collection system - and collection at a lower cost (collection yield); user friendly e-return filing system in place; improved audit process, capacity improvement with better trained tax officers with knowledge of modern tax administration systems; fewer paper-based return forms with individual tax officers; the tax authority that is less dependent on external service providers for systems maintenance and operations.
- Regarding OCAG results: more performance audits and financial audits to enhance transparency in the use of public resources; improved audit process, compliance of international audit practices, professional development, and ultimate result quality audit and timeliness in audit; OCAG auditors will be more capacitated to conduct all streams of audit as envisaged in the agreed work plan.
- Regarding Parliamentary results: Financial Oversight Committees comply better, an active role of 3 oversight committees in parliamentary function, operationalize the MIS to facilitate the committee activities; capacity development of BPS officials so that they can support committees in a better way with necessary data, research and analysis; BPS/BAMU will be capacitated to better perform the budget helpdesk and budget analysis, Ultimate result Members of the Parliament will be well informed, National Budget will be the demand driven; a full-functioning MIS in Parliament is ready to use with capacity building of honourable members and officials to conduct and operate the committee activities digitally and efficiently.
- One of the main objectives of the TA intervention is the improvement of the domestic revenue mobilisation of the country.
- The improved capacity of the three financial oversight committees will in return improve the overall public financial management of the country. However, making a qualitative change for the support of the three financial oversight committees would require constant engagement which would in return in return bring up the gradual change in the working modality.

I 3.2.1 The potential scenarios affecting the intervention logic, the impact and sustainability that were expected at the design stage.

Seven (7) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback: overall, potential scenarios will **not affect much** the intervention logic.

The following feedback is collected from the stakeholders.

- The 2023 general election might be a risk regarding the sustainability of reform initiatives.
- This TA provides very limited support in limited areas when compared with overall PFM reform initiatives of the government. Therefore, the potential scenario may not have a big impact, because PFM reforms initiated by the Government will go on.
- The activities need to be linked with expected results & impacts.
- The targeted group in the parliamentary component includes the parliamentarians and the support staff, that are quite different from each other, both in terms of their roles and responsibilities and their engagement. The structural rigidity is found to be unique in nature in this component, thus there needs to be regular division of the activities and it should also be expected that short term engagement will not result to any sustainable changes. The activities should be designed for a longer period of

time.

- Since the capacity of the auditors will be strengthened further through these interventions, the objectives of the TA in terms of impact and sustainability are expected to be largely achieved.

I 3.3.1 Options for getting better results from this project.

Fifteen (15) online responses were received (in addition to feedback from 24 interview events) regarding this question.

The following feedback is collected from the stakeholders.

- Better align the incentives for Government (study tours, hotel training weekends, ceremonies) following specific project activities.
- Regular meetings, dialogues, seminars, and workshops.
- Fewer reports. More training and building peer-to-peer relationships with other tax authorities
- Fewer NKE's with longer missions
- PFM governance structure functional and development partners coordination strengthened
- Better in-country TA coordination (backstopping)
- The project should have a wider coverage of activities with more fund commitment. Currently, the amount of funds committed is rather small.
- Understanding the challenges and the needs of the different stakeholders is important. A ground level study after a specific interval would help assess the current situation and the need to design the activities in the future.
- As the parliamentary support is relatively new, it is better to take a slower approach than targeting quick changes. Although it was seen that there is an expectation for long term engagement thereby developing a partnership with the parliament activities could be regularly revised and improvised.
- Taking into consideration the lessons learned, the design of the activities can be accordingly improved.
- Due to COVID 19 pandemic some activities may not be fulfilled. So, it is likely to be an extension of the support.
- Developing greater ownership of the relevant government agencies for the output of the project and promoting institutional arrangements to sustain those outputs after the end of the project
- According to the requirements of the beneficiaries the activities should be completed in due process and all deliverables need to be in Bangla.
- As per the work plan, every activity should be completed within the deadline
- Cooperation and coordination between SAI Bangladesh and the relevant stakeholders should be strengthened.

The following feedback is collected from the development partner and non-government stakeholders.

- The activities of the intervention should be designed keeping in mind that there would be a slow and gradual impact of the activities.
- Timely completion of the project and capacity building.
- Change Management and Ownership
- The pace of implementation was significantly hampered during the pandemic, and it will take a while and concerted effort to catch up and establish a new rhythm and pace.
- The GoB officials need support from development partners in charting a more effective approach to ensuring sustainability, momentum and improving results.

I 3.4.1 Challenges faced during the implementation of this TA.

Ten (10) online responses were received (in addition to feedback from 24 interview events) regarding to this question. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders.

- Lack of adequate coordination. Lack of higher-level coordination on reform initiatives. Differently from what was stated in the project's Organisation & Methodology, the contractor did not ensure proper in-country TA coordination
- Absence of Key Experts and Non-Key Experts. Frequent changes in the TA core team
- The TA team has had difficulties in establishing functional working relations with government counterparts (with senior officials being quite busy with their regular routine work. At times, getting a meeting schedule being difficult.
- Lack of understanding about the implementation modality from the government counterparts Things are going according to plan. However, the limitation of funds often restricts the coverage of activities.
- The limited perceived relationship between the donor and the beneficiary agencies in comparison to other donors. Approval processes for engagement of activities can also take some time.
- All the parties involved in the TA need to realise that the nature of the operations and all the stakeholders need to be on the same page for them to be successful.
- There may be some formal and sudden requests made from the beneficiaries, and they need to be adjusted accordingly.
- COVID pandemic and post pandemic challenges. Program has not started timely due to COVID-19 and other related unavoidable reasons as well as not placing the consultants timely. Physical movement was restricted due to the COVID-19 pandemic for the last two years
- Program period needing to be revised and extended because of the late start and slow progress.
- Other challenges of working in Bangladesh.

I 3.5.1 The intervention being accomplished on time.

Eleven (11) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders.

- It is likely to be accomplished as scheduled. The TA intervention can be accomplished as per the revised plan for an extended period.
- The TA contract might require a further extension depending on various factors (general elections, PEFA findings, PFM AP revision process, etc.). a possibility is to make the TA support in line with the current EU programming cycle 2021-2027.
- All activity delivery checkboxes might not have been ticked. The TA is likely to be able to make a material difference to the tax collection and revenue stream in Bangladesh. The TA might not be able to influence how that improved revenue stream is accounted for and how it is spent.
- With the proper design of the activities and the active participation of the responsible stakeholders, it will be possible to finish the project in time. Although the project started late during the outbreak of the COVID pandemic, the activities have advanced well with time.
- Due to COVID-19 and other related unavoidable reasons as well as not placing the consultants timely might have an impact on the timely completion of the project.

EQ4: Efficiency and effectiveness

I 4.1.1 A relevant and feasible operational option/alternative for the EUD support in the programme in terms of intervention logic, duration and budget implication.

Nine (9) online responses were received (in addition to feedback from 24 interview events) regarding this question. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders.

- The Government of Bangladesh seems to prefer budget support interventions.
- The channel of communication with the EUD could be made a little more flexible so as to quickly respond to various requests made by the stakeholders from the government side. EUD should be more flexible in terms of giving nod to the proposals made by the TA team.
- Revision of output level results and associated indicators to reflect changes
- Extension until 2027 should cover the necessary PEFA+++ follow up, PFM Action Plan update, and EU programming cycle, upon agreement with government counterparts
- Budget top-up to cover the extension period (in the process)
- The current mode of operation is fine with NBR.
- In terms of implementing the project and the experience gathered, it will be more feasible to go for local sub-contractors. Keeping in mind the experience of the sub-contractors at the root level it will be a more feasible option. These would also be more financially feasible.

The following feedback is collected from the development partner and non-government stakeholders.

- PFR, Adjustment of logic with the changing circumstances.
- Great push toward digital transformation of PFM, including DRM, OACG, and Parliament

I 4.1.2 The key assumptions on which this alternative would rely and how could the EUD better prepare to secure them.

Eight (8) online responses were received (in addition to feedback from 24 interview events) regarding to this question. The respondents provided mixed feedback.

The following feedback is collected from the stakeholders.

- Recommended contract extension is a good move. Government's agreement to extend the implementation duration of the Action as set in the Financing Agreement
- Commitment of remaining funds before the final date for contracting
- Revisit activity plan.
- Fewer NKEs on longer missions
- Some incidental budget spend items are actually budget support - there should be a facility to accommodate this type of spend
- Less use of non-contributing (imposed) local resources - the issue here is not the non-performance, it is the "imposed" part. Well selected local experts can make a material impact, but not when they are "imposed".
- The local organisations are more well informed and have better knowledge about the working modality of the local institutions.
- The EUD should avoid micro-management.
- No alternative is recommended.

The following feedback is collected from the development partner and non-government stakeholders.

- Close coordination and communication with the implementing agencies, and other Donors, to avoid duplication of programs.
- Budget support

EQ5: Mainstreaming aspects

I 5.1.1 The project interventions added strategic value to the Government of Bangladesh’s policies and priorities.

Thirteen (13) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The respondents provided positive feedback.

The following feedback is collected from the stakeholders.

- This TA is supporting the PFM reforms of the Government and contributing to domestic revenue mobilization. The interventions have been quite effective in adding the strategic value to the GoB's policies and priorities.
- It has ensured flexible support to the implementation of reform activities under specific components of the PFM Action Plan. All activities have been well-attended and supported by those engaged. The potential for added value, especially in terms of capacity-building and modernisation is fairly high. Moves to e-filing within NBR is also an example of digitalisation as a priority.
- The Government of Bangladesh, through the adoption of the PFMRS 2016-21 and PFM Reform Action Plan 2018-23 has set a path of reform, identifying short, medium and long terms actions aimed at eliminating the public management dysfunctions. The strategy includes a first set of priorities and the Government of Bangladesh, with the support of the Multi-Donor Trust Fund administered by the World Bank, has been able to disaggregate the actions into activities and tasks within the PFM Action Plan. Together with the two other strategic/planning documents, i.e., the Strategic Plan (2013-2018) within the Office of the Comptroller and Auditor General, the Modernisation Plan of the National Board of Revenue (2011-2016 and its foreseen successor), the PFMRS and its Action Plan provide a good basis for the identification of the priority areas of interventions. The TA interventions will help improve the quality of the compliance audits, timeliness of the financial reports submitted by the ministries, preparing audit reports and ensuring legislative scrutiny.
- An important part of the TA intervention is building an efficient workforce for the relevant offices to ensure sustainable impact in terms of efficient domestic revenue mobilisation.
- OCAGs approved Work plan for this TA is in line with PFM action plan 2018-23 and strategic plan of OCAG, so it is definitely added value to the Government of Bangladesh’s policies and priorities.
- As the TA interventions are supporting the implementation of the PFM Reform Strategic Plan of the Government, certainly those interventions will add strategic value

The following feedback is collected from the development partner and non-government stakeholders.

- The TA interventions added strategic value to the Government of Bangladesh’s policies and priorities is significant.
- TA’s support to bringing more revenue will increase fiscal space and enable GoB to finance its development programs
- There is scope to add more value in these strategic areas going forward particularly in mainstreaming gender.

Key findings from the documents review are as follows.

The overarching national goals are identified in the PFM Reform Strategy 2016-2021. Bangladesh has made remarkable development progress since Independence; in the last decade average economic growth rates reached 7 percent per year, and growth has been inclusive: poverty headcount rates have fallen from 31.5 percent in 2010 to 25 percent in 2015.¹ The last national plan, the 6th Five Year Plan FY11-15 highlighted the importance of developing strategies, policies, and institutions to enable Bangladesh to accelerate growth and reduce poverty. Much has been achieved, Bangladesh reached lower middle-income country status with GNI per capita of US\$1080 in FY14. Several successes from the last decade are notable and worth mention as they set the scene for the next public financial management reform strategy. These include macroeconomic stability which has supported a private sector-led export-oriented growth, and a vibrant non-government and private sector which together with the public sector have provided services that have contributed to reductions in infant and maternal mortality rates, improved gender equality and a rise in completion rates in education.

TA’s Progress Report (N3) observes the following. There is an imperative to manage implementation based on clear understanding of actors and institutions, their incentives, and motivations. It is not enough simply to deliver the right kind of technical assistance in Bangladesh, we must also identify champions, align objectives, and adapt our approaches to focus on the highest-impact interventions, within a changing environment.

I 5.1.2 Gender equality and women’s empowerment being mainstreamed as part of TA intervention.

Thirteen (13) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that these issues are important, though not much mainstreamed as part of this Action.

The following feedback is collected from the stakeholders.

- Gender equality and women’s empowerment is the government priority; therefore, the TA may follow accordingly.
- Gender has not been considered as relevant to the Action.
- TA intervention did not mainstream appropriately the gender equality and women's empowerment.
- The TA had no much impact on gender mainstreaming.
- Capacity building outcomes in terms of gender has been included as a project indicator.
- No specific interventions at NBR, but from observations, women appear very well resented within NBR, both in terms of numbers as well as in respect of seniority.
- The beneficiaries under the capacity building programmes are aimed to be gender balanced.
- No specific activity have been designed under the Parliament component that specifically targets the gender equality or woman empowerment. However, a brief paper on women empowerment and gender was prepared for the Parliament.

The following feedback is collected from the development partner and non-government stakeholders.

- To mainstream gender, The TA can involve relevant CSOs/NGOs, including with the scope of third party monitoring.
- Gender equality and women’s empowerment should be an explicit and integral part of the PRM reform. During design, stakeholders should agree on what aspects of gender equality and empowerment the particular TA will address/support and how it woven into the overall objectives and results framework. Possibly providing relevant baseline data during design and collectively setting goals and how results will be measured over time.

I 5.1.3 Environment and adaptation to climate change being mainstreamed as part of TA intervention.

Ten (10) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that not much relevant and not much mainstreamed as part of this Action.

The following feedback is collected from the stakeholders.

- Environment and climate issues are considered in Government PFM programs in relevant cases. Climate change has not been considered as relevant to the Action.
- The TA had no impact on climate. And No such mainstreaming exercise was done.
- The environment and adaptation to the climate change is not quite visible in the TA intervention, it could be further explored.
- There are no specific activity designed targeting the environment or climate change, However the financial oversight committees have to deal with audits of all natures. It will be a good idea to consider the concept of environmental auditing while designing the future courses of action.

The following feedback is collected from the development partner and non-government stakeholders.

- Involve relevant CSOs/NGOs including the scope of third party monitoring.
- Making compulsory compliance of the climate and environmental issues.
- Extensive technical and Financial supports from donor countries on climate change mainstreaming. Joint efforts of the donor countries, not in isolation, strictly avoid duplication triplication of programs.
- Not clear that the NBR intervention supports climate mitigation policies such as carbon tax, etc.

I 5.1.4 The relevant SDGs and their interlinkages being identified as part of TA intervention.

Nine (9) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that SDGs 16 and 17 are relevant for the Action, and somehow mainstreamed.

The following feedback is collected from the stakeholders.

- The TA had no impact on SDGs.
- Not aware if SDGs have been identified as part of the TA support.
- SDGs 16 and 17 are the main and secondary SDG for the Action
- Financing SDGs require fund for development. Domestic revenue mobilization is an important agenda in SDG. Since the main focus of this TA is to support PFM reforms for better domestic revenue mobilization, this TA is well-linked to SDGs.
- There are no components that directly targets the SDGs but there is a specific SDG target 17.1 which concerns the domestic revenue mobilisation This intervention will be of good impact for that.

The following feedback is collected from the development partner and non-government stakeholders.

- Involve relevant CSOs/NGOs including the scope of third party monitoring.
- TA interventions and SDG targets/components to be analysed thoroughly and to justify the strategies for SDG achievements for the country.

Key findings from the documents review are as follows.

- The following reform actions are part of PFM Action Plan 2018-2023.
- Migrate the historical data; mapping for aggregation of data for additional analysis and reporting e.g. Sustainable Development Goals (SDGs), Five Year Plans (FYP), gender and child budgeting
- Develop side tables in BACS similar to SDG and other thematic issues such as climate, gender to capture KPIs for each projects/scheme.
- Create avenues for citizen participation to deepen OCAG’s commitment towards citizen engagement.
b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.

I 5.1.5 The principle of Leave No One Behind and the rights-based approach methodology being followed in the identification/ formulation documents and being reflected in the implementation of the intervention, its governance and monitoring.

Nine (9) online responses were received (in addition to feedbacks from 24 interview events) regarding to this question. The feedback received from respondents is that not much relevant and not much mainstreamed as part of this Action.

The following feedback is collected from the stakeholders.

- No such principle was followed at the TA intervention
- The principle of Leave No One Behind and the rights-based approach methodology are not reflected in the Action.

Annex E. The Evaluation Matrix (PART A – Evaluation design)

This Annex presents the evaluation matrix of the evaluation design by (EQ/JC) indicators.

PART A - EQ1: Relevance

EQ1: How does the intervention presently fit to the needs and institutional capacity of the target groups?				
Evaluation Criteria Covered	Relevance			
Judgement Criteria (JC)	Indicators (Ind)	Information Sources		Methods / Tools
		Primary	Secondary	
JC1.1: Fit to the needs: How relevant is the intervention to the needs of the Government of Bangladesh?	I 1.1.1 - Relevance to the needs of National Board of Revenue (NBR) to increase tax collection	x	x	<ul style="list-style-type: none"> Primary data: interview data (stakeholder feedback). Conduct key informant interviews (KIIs), group interviews (GIs), and stakeholder consultations to collect primary data Secondary data: review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations, Triangulation with qualitative views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection.
	I 1.1.2 - Relevance to the needs of Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	x	x	
	I 1.1.3 - Relevance to the needs of Three Parliamentary Financial Oversight Committees to fulfil their respective mandates	x	x	
	I 1.1.4 - Relevance to the overall context: If TA responds to beneficiaries' needs, policies, priorities, PFM RS and AP	x	x	
JC1.2: Examples (case studies) regarding JC1.1 rating.	I 1.2.1 Examples (case studies) regarding JC1.1 rating (relevance to the needs)	x	x	
JC1.3: Fit to institutional (and absorption) capacity: How relevant is the intervention to the capacity of the Government of Bangladesh?	I 1.3.1 - Relevance to the institutional (and absorption) capacity of National Board of Revenue (NBR) to increase tax collection	x	x	
	I 1.3.2 - Relevance to the institutional (and absorption) capacity of Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	x	x	
	I 1.3.3 - Relevance to the institutional (and absorption) capacity of	x	x	

	Three Parliamentary Financial Oversight Committees to fulfil their respective mandates			
	I 1.3.4 - Overall relevance to the institutional (and absorption) capacity to GoB	x	x	
JC1.4: Examples regarding JC1.3 rating.	I 1.4.1 Examples regarding JC1.3 rating (relevance to the institutional (and absorption) capacity.	x	x	
JC1.5 TA's response to circumstances changed	I 1.5.1 TA being adaptive and relevant when circumstances change.	x	x	

PART A - EQ2: Efficiency, effectiveness, and coherence

EQ2: How well did the intervention perform so far in terms of implementation arrangement and results achievement?				
Evaluation Criteria Covered	Efficiency, effectiveness, and coherence			
Judgement Criteria (JC)	Indicators (Ind)	Information Sources		Methods / Tools
		Primary	Secondary	
JC2.1: How well did the intervention perform so far in terms of implementation arrangements	I 2.1.1 - Strategic design of the intervention, financing and implementation set-up.	x	x	<ul style="list-style-type: none"> Primary data: interview data (stakeholder feedback). Conduct key informant interviews (KIIs), group interviews (GIs), and stakeholder consultations to collect primary data Secondary data: review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations, Triangulation with qualitative
	I 2.1.2 - Coordination and complementarity with other EU / GoB / other donor supported interventions.	x	x	
	I 2.1.3 - Governance, monitoring, and reporting arrangements.	x	x	
	I 2.1.4 - Cost-effective.	x	x	
	I 2.1.5 - Risk-adaptive implementation processes.	x	x	
J 2.2 Efficiency of implementation arrangements.	I 2.2.1 How efficient TA implementation arrangements were.	x	x	

JC2.3: Results achieved in qualitative and quantitative terms for each of the beneficiaries related to outcomes.	I 2.3.1 - Results achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.	x	x	views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection.
	I 2.3.2 - Results achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	x	x	
	I 2.3.3 - Results achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to fulfil their respective mandates	x	x	
	I 2.3.4 - Overall Results achieved in qualitative and quantitative terms (impact)	x	x	
JC2.4: Results achieved in qualitative and quantitative terms for each of the beneficiaries related to outputs.	I 2.4.1 - Outputs achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.	x	x	
	I 2.4.2 - Outputs achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	x	x	
	I 2.4.3 – Outputs achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to fulfil their respective mandates	x	x	

PART A - EQ3: Effectiveness and sustainability

EQ3: To what extent is the intervention likely to produce the sustainable benefits expected in its design?				
Evaluation Criteria Covered	Effectiveness and sustainability			
Judgement Criteria (JC)	Indicators (Ind)	Information Sources		Methods / Tools
		Primary	Secondary	
EQ3.1: What are the likely scenario to the end of the intervention in term of achievement of results?	I 3.1.1 - The likely scenario to the end of the intervention in term of achievement of results.	x	x	<ul style="list-style-type: none"> Primary data: interview data (stakeholder feedback). Conduct key informant interviews (KIIs), group
EQ3.2: How could the potential scenarios affect	I 3.2.1 – The potential scenarios affecting	x	x	

the intervention logic, the impact and sustainability that were expected at the design stage?	the intervention logic, the impact and sustainability that were expected at the design stage.			interviews (GIs), and stakeholder consultations to collect primary data <ul style="list-style-type: none"> • Secondary data: review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations, • Triangulation with qualitative views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection
EQ3.3: Getting better results from this project.	I 3.3.1 – Options for getting better results from this project.	x	x	
EQ3.4: The challenges faced in the implementation of this project.	I 3.4.1 - Challenges faced during in the implementation of this project or being a part of this project	x		
EQ3.5: If this project will be accomplished on time? If no, what is the reason.	I 3.5.1 - This project accomplishment time.	x		

PART A - EQ4: Efficiency and effectiveness

EQ4: To what extent can EUD and its partners find a way to adapt the intervention to provide a meaningful support to the country?				
Evaluation Criteria Covered	Efficiency and effectiveness			
Judgement Criteria (JC)	Indicators (Ind)	Information Sources		Methods / Tools
		Primary	Secondary	
EQ4.1: What would be a relevant and feasible operational option / alternative for the EUD support in the programme in terms of intervention logic, duration and budget implication?	I 4.1.1 - A relevant and feasible operational option / alternative for the EUD support in the programme in terms of intervention logic, duration and budget implication.	x	x	<ul style="list-style-type: none"> • Primary data: interview data (stakeholder feedback). Conduct key informant interviews (KIIs), group interviews (GIs), and stakeholder consultations to collect primary data • Secondary data: review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations. • Triangulation with qualitative
EQ4.2: What are the key assumptions on which this alternative would rely and how could the EUD better prepare to secure them?	I 4.1.2 – The Key assumptions on which this alternative would rely and how could the EUD better prepare to secure them.	x	x	

				views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection
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PART A - EQ5: Mainstreaming aspects, including gender, climate change, SDGs.

EQ5: To what extent the intervention achieves mainstreaming of gender, climate change, SDGs, etc?				
Evaluation Criteria Covered	Added value	Information Sources		Methods / Tools
Judgement Criteria (JC)	Indicators (Ind)	Primary	Secondary	
JC5.1: To what extent has the project interventions added strategic value to the Government of Bangladesh’s policies and priorities, e.g., Public service delivery and financial/fiscal management are improved through digital governance.	I 5.1.1 - The project interventions added strategic value to the Government of Bangladesh’s policies and priorities.	x	x	<ul style="list-style-type: none"> • Primary data: interview data (stakeholder feedback). Conduct key informant interviews (KIIs), group interviews (GIs), and stakeholder consultations to collect primary data • Secondary data: review of monitoring and evaluation (M&E) data and progress reports (comparative analysis of plan vs. progress), observations. • Triangulation with qualitative views/perspectives, frequent internal de-briefs, and analysis sessions during and after field data collection
JC5.2: Whether gender equality and women’s empowerment were mainstreamed as part of TA intervention.	I 5.1.2 - Gender equality and women’s empowerment being mainstreamed as part of TA intervention.	x	x	
JC5.3: Whether environment and adaptation to climate change were mainstreamed as part of TA intervention.	I 5.1.3 - Environment and adaptation to climate change being mainstreamed as part of TA intervention.	x	x	
JC5.4: Whether the relevant SDGs and their interlinkages were identified as part of TA intervention.	I 5.1.4 - The relevant SDGs and their interlinkages being identified as part of TA intervention.	x	x	
JC5.5: Whether the principle of Leave No One Behind and the rights-based approach methodology was followed in the identification/ formulation documents and the extent to which they have been reflected in the implementation of the intervention, its governance and monitoring.	I 5.1.5 - The principle of Leave No One Behind and the rights-based approach methodology being followed in the identification/ formulation documents and being reflected in the implementation of the intervention, its governance and monitoring.	x	x	

Annex F. The Evaluation Matrix (PART B - Evidence log)

This Annex presents the evaluation matrix with data gathered and analysed by (EQ/JC) indicators.

Ind ³²	Name	Baseline data ³³	Evidence gathered/analysed	Quality of evidence ³⁴
I 1.1.1	Relevance to the needs of National Board of Revenue (NBR) to increase tax collection	Baseline data is not available. Mid-term data (2022), quantity: Score of 4.6 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from NBR and other stakeholders engaged with NBR. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to NBR. - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - NRB documents, workplans and reports. - Other DP/TA documents and reports. 	3 (conclusive evidence)
I 1.1.2	Relevance to the needs of Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	Baseline data is not available. Mid-term data (2022), quantity: Score of 4.5 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from OCAG and other stakeholders engaged with OCAG. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to OCAG. - PFM Reform Strategy 2016-2021; PFM Action Plan 	3 (conclusive evidence)

³² Using the same numbering as in Part A; no need to describe the indicators.

³³ In case they are available. This column can also be used to record mid-term data (if available).

³⁴ Scoring as follows: 0 (no evidence), 1 (some evidence), 2 (sufficient evidence), 3 (conclusive evidence)

			<p>2018-2023; PFM Action Plan Progress Reports.</p> <ul style="list-style-type: none"> - OCAG documents, workplans and reports, including OCAG Strategic Plan FY2021-2025, OCAG Operational Plan FY2021-2022, OCAG Training Needs Assessment report, 2022. - Other DP/TA documents and reports. 	
I 1.1.3	<p>Relevance to the needs of Three Parliamentary Financial Oversight Committees to fulfil their respective mandates</p>	<p>Baseline data is not available. Mid-term data (2022), quantity: Score of 4.1 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).</p>	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to Parliamentary beneficiaries. - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - Parliamentary documents, workplans and reports, Bangladesh Parliament Strategic Plan 2012-2014, Annual activity report for Parliament Public Accounts Committee, Briefing notes Parliament, Public Accounts Committee Report (March-2022). 	3 (conclusive evidence)
I 1.1.4	<p>Relevance to the overall context: If TA responds to beneficiaries’ needs, policies, priorities, PFM RS and AP</p>	<p>Baseline data is not available. Mid-term data (2022), quantity: Score of 4.4 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).</p>	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis). - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. 	3 (conclusive evidence)

			- Other DP/TA documents and reports.	
I 1.2.1	Examples (case studies) regarding JC1.1 rating (relevance to the needs)	Baseline data: - Original LFM (ACA/2018/039-918) Mid-term data: - Updated LFM (ACA/2020/417-214) - Reconstructed LFM by MTE (2022) - 13 responses received regarding examples being relevant.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 1.3.1	Relevance to the institutional (and absorption) capacity of National Board of Revenue (NBR) to increase tax collection	Baseline data is not available. Mid-term data (2022), quantity: Score of 4.0 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from NBR and other stakeholders engaged with NBR. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to NBR. - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - NRB documents, workplans and reports. - Other DP/TA documents and reports.	3 (conclusive evidence)
I 1.3.2	Relevance to the institutional (and absorption) capacity of Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	Baseline data is not available. Mid-term data (2022), quantity: Score of 4.1 out of 5. (Scale for relevance: 1= Not Relevant and 5= Highly Relevant).	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from OCAG and other stakeholders engaged with OCAG. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to OCAG.	3 (conclusive evidence)

			<ul style="list-style-type: none"> - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - OCAG documents, workplans and reports, including OCAG Strategic Plan FY2021-2025, OCAG Operational Plan FY2021-2022, OCAG Training Needs Assessment report, 2022. - Other DP/TA documents and reports. 	
I 1.3.3	Relevance to the institutional (and absorption) capacity of Three Parliamentary Financial Oversight Committees to fulfil their respective mandates	<p>Baseline data is not available.</p> <p>Mid-term data (2022), quantity: Score of 4.1 out of 5.</p> <p>(Scale for relevance: 1= Not Relevant and 5= Highly Relevant).</p>	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to Parliamentary beneficiaries. - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - Parliamentary documents, workplans and reports, Bangladesh Parliament Strategic Plan 2012-2014, Annual activity report for Parliament Public Accounts Committee, Briefing notes Parliament, Public Accounts Committee Report (March-2022). 	3 (conclusive evidence)
I 1.3.4	I 1.3.4 - Overall relevance to the institutional (and absorption) capacity to GoB	<p>Baseline data is not available.</p> <p>Mid-term data (2022), quantity: Score of 4.1 out of 5.</p> <p>(Scale for relevance: 1= Not Relevant and 5= Highly Relevant).</p>	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis). - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. 	3 (conclusive evidence)

			- Other DP/TA documents and reports.	
I 1.4.1	Examples regarding JC1.3 rating (relevance to the institutional (and absorption) capacity.	Baseline data: - Original LFM (ACA/2018/039-918) Mid-term data: - Updated LFM (ACA/2020/417-214) - Reconstructed LFM by MTE (2022) - 12 responses received regarding examples being fit to the needs and capacity.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 1.5.1	TA being adaptive and relevant when circumstances change.	Baseline data is not applicable. Mid-term data: - 11 responses received regarding TA's response to circumstances changed. - Almost all respondents mentioning TA being adaptive.	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
EQ 2				
I 2.1.1	Performance against the strategic design of the intervention, financing and implementation set-up.	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.8 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 2.1.2	Coordination and complementarity with other EU / GoB / other donor supported interventions.	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.3 out of 5. (Scale for performance: 1= Very Poor,	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including	3 (conclusive evidence)

		2= Poor, 3=Fair, 4=Good, 5= Excellent)	Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis). - Other DP/TA documents and reports.	
I 2.1.3	Governance, monitoring, and reporting arrangements.	Baseline data is not available. Mid-term data (2022), quantity: Score of 4 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 2.1.4	Cost-effective.	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.8 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 2.1.5	Risk-adaptive implementation processes.	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.9 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 2.2.1	The extent of efficiency of the TA implementation arrangements.	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.9 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)

			risk analysis).	
I 2.3.1	Results achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.	Baseline data is not available. Mid-term data (2022), quantity: Score of 4 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from NBR and other stakeholders engaged with NBR. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to NBR. - NBR documents, workplans and reports.	3 (conclusive evidence)
I 2.3.2	Results achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.7 out of 5. (Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from OCAG and other stakeholders engaged with OCAG. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to OCAG. - OCAG documents, workplans and reports, including OCAG Strategic Plan FY2021-2025, OCAG Operational Plan FY2021-2022, OCAG Training Needs Assessment report, 2022.	3 (conclusive evidence)
I 2.3.3	Results achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to	Baseline data is not available. Mid-term data (2022), quantity: Score of 3.1 out of 5.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214)	3 (conclusive evidence)

	fulfil their respective mandates	(Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)	<ul style="list-style-type: none"> - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to Parliamentary beneficiaries. - PFM Reform Strategy 2016-2021; PFM Action Plan 2018-2023; PFM Action Plan Progress Reports. - Parliamentary documents, workplans and reports, Bangladesh Parliament Strategic Plan 2012-2014, Annual activity report for Parliament Public Accounts Committee, Briefing notes Parliament, Public Accounts Committee Report (March-2022). 	
I 2.3.4	Overall Results achieved in qualitative and quantitative terms (impact)	<p>Baseline data is not available.</p> <p>Mid-term data (2022), quantity: Score of 3.4 out of 5.</p> <p>(Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent)</p>	<ul style="list-style-type: none"> - LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data) and literature review (secondary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis). 	3 (conclusive evidence)
I 2.4.1	Feedback on outputs achieved in qualitative and quantitative terms for National Board of Revenue (NBR) to increase tax collection.	<p>Baseline data is not applicable.</p> <p>Mid-term data:</p> <ul style="list-style-type: none"> - Four (4) online responses received, in addition to feedbacks from 15 interview events. 	<ul style="list-style-type: none"> - Interview notes (primary data). - On-line feedback submissions from NBR and other stakeholders engaged with NBR. 	3 (conclusive evidence)

		- Mixed feedback.		
I 2.4.2	Feedback on outputs achieved in qualitative and quantitative terms for the Office of the Comptroller and Auditor General (OCAG) to carry out its modernisation programme	Baseline data is not applicable. Mid-term data: - Five (5) online responses received, in addition to feedbacks from 15 interview events. - Mixed feedback.	- Interview notes (primary data). - On-line feedback submissions from OCAG and other stakeholders engaged with OCAG.	3 (conclusive evidence)
I 2.4.3	Feedback on outputs achieved in qualitative and quantitative terms for Three Parliamentary Financial Oversight Committees to fulfil their respective mandates	Baseline data is not applicable. Mid-term data: - Eight (8) online responses received, in addition to feedbacks from 15 interview events. - Mixed feedback.	- Interview notes (primary data). - On-line feedback submissions from Parliamentary and other stakeholders engaged with Parliamentary FOCs and beneficiaries.	3 (conclusive evidence)
I 2.4.4	Feedback on Overall Results (impact)	Baseline data is not applicable. Mid-term data: - Thirteen (13) online responses received, in addition to feedbacks from 24 interview events. - Mixed feedback.	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)
EQ3				
I 3.1.1	The likely scenario to the end of the intervention in term of achievement of results.	Baseline data is not applicable. Mid-term data: - Eleven (11) online responses received, in addition to feedbacks from 24 interview events. - Overall, it is likely to achieve the results , subject to improvements in interventions.	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)

I 3.2.1	The potential scenarios affecting the intervention logic, the impact and sustainability that were expected at the design stage.	Baseline data is not applicable. Mid-term data: - Seven (7) online responses received, in addition to feedbacks from 24 interview events . - Overall, potential scenarios will not affect much the intervention logic.	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)
I 3.3.1	Options for getting better results from this project.	Baseline data is not applicable. Mid-term data: - Fifteen (15) online responses received, in addition to feedbacks from 24 interview events .	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)
I 3.4.1	Challenges faced during in the implementation of this TA or being a part of it.	Baseline data is not applicable. Mid-term data: - Ten (10) online responses received, in addition to feedbacks from 24 interview events .	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)
I 3.5.1	The intervention being accomplished on time.	Baseline data is not applicable. Mid-term data: - Eleven (11) online responses received, in addition to feedbacks from 24 interview events . - Mixed feedback.	- Interview notes (primary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis), deliverables to Parliamentary beneficiaries.	3 (conclusive evidence)
EQ4				
I 4.1.1	A relevant and feasible operational option / alternative for the EUD support in the programme in terms of intervention logic, duration and budget	Baseline data is not applicable. Mid-term data: - Nine (9) online responses received, in addition to feedbacks from 24 interview events .	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)

	implication.			
I 4.1.2	The Key assumptions on which this alternative would rely and how could the EUD better prepare to secure them.	Baseline data is not applicable. Mid-term data: - Eight (8) online responses received, in addition to feedbacks from 24 interview events.	- Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)
EQ5				
I 5.1.1	The project interventions added strategic value to the Government of Bangladesh’s policies and priorities.	Baseline data is not applicable. Mid-term data: - Thirteen (13) online responses received, in addition to feedbacks from 24 interview events. - Overall, positive feedback.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 5.1.2	Gender equality and women’s empowerment being mainstreamed as part of TA intervention.	Baseline data is not applicable. Mid-term data: - Thirteen (13) online responses received, in addition to feedbacks from 24 interview events. - Not much relevant and not much mainstreamed as part of this Action.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 5.1.3	Environment and adaptation to climate change being mainstreamed as part of TA intervention.	Baseline data is not applicable. Mid-term data: - Ten (10) online responses received, in addition to feedbacks from 24 interview events.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data). - On-line feedback submissions.	3 (conclusive evidence)

		- Not much relevant and not much mainstreamed as part of this Action.	- Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	
I 5.1.4	The relevant SDGs and their interlinkages being identified as part of TA intervention.	Baseline data is not applicable. Mid-term data: - Nine (9) online responses received, in addition to feedbacks from 24 interview events. - SDGs 16 and 17 are relevant for the Action, and somehow mainstreamed.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)
I 5.1.5	The principle of LNOB and the rights-based approach methodology being followed in the identification/ formulation documents and being reflected in the implementation of the intervention, its governance and monitoring.	Baseline data is not applicable. Mid-term data: - Nine (9) online responses received, in addition to feedbacks from 24 interview events. - Not much relevant and not much mainstreamed as part of this Action.	- LFM versions, including the original LFM (ACA/2018/039-918) and the updated LFM (ACA/2020/417-214) - Interview notes (primary data). - On-line feedback submissions. - Documents and reports from TA intervention, including Progress Reports, LFM monitoring updates (plan/baseline vs. progress), Work Plans (progress monitoring status with risk analysis).	3 (conclusive evidence)

Annex G. Intervention Logic / Logical Framework Matrices (LFM)

See the TORs, pages 21-26 in Annex IA for the original LFM and pages 27-34 in Annex IB for the updated LFM.

Annex H: List of persons and organisations consulted

Stakeholder	Engagement	Name	Position	Contacts (emails)
EUD in Bangladesh	KII/GI (2) Date: 29 June 2022	Francesco Elicio	Programme Manger, Public Finance Management/ Macroeconomic Analysis	francesco.elicio@eeas.europa.eu
		Kishower Amin	Programme Manager, Public Finance Management	amin.kishower@eeas.europa.eu
	Briefings (2) Dates: 04 July 2022, 14 July 2022 & 17 July 2022	Hans Lambrecht	Team Leader, Education, Human Development and Public Finance Management.	hans.lambrecht@eeas.europa.eu
		Nadia Rashid	Programme Manager, Education and Human Development	nadia.rashid@eeas.europa.eu
	Online feedback (2)	Jui Chakma	Programme Manager, Education and Human Development	ripa.chakma@eeas.europa.eu
Implementing partner (DT Global IDEV Europe, S.L.)	KII (1) Date: 26 June 2022	Sanin Džananović	KE1: Team Leader (outgoing)	sdžananovic.consultant@dt-global.com
	KII (1). Date: July 14, 2022 Online feedback (1)	Christian Wright	KE2: Revenue Governance Expert	cwright.consultant@dt-global.com
	KII (1). Date: July 6, 2022 Online feedback (1)	Ranjit Chakraborty	NKE: Training and Coordination Expert	chakrabortyranjit@gmail.com
	KII/GI (1). Date: July 5, 2022 Online feedback (2)	Khondaker Golam Moazzem	KE4: Public Finance Expert	moazzem@cpd.org.bd
		Ratia Rehnema	NKE: Budget Oversight and Training	ratia@cpd.org.bd
	KII (1). Date: 30 June 2022 Online feedback (1)	Tristan Goldthorpe	Project Manager, DTG	tristan.goldthorpe@dt-global.com
	KII (1). Date: July 14, 2022	Gurdip Bhambra	NKE: Financial/Compliance Audit Expert	gbhambra2001@yahoo.co.uk
KII (1). Date: July 14, 2022 Online feedback (1)	Siddiqur Rahman Choudhury	KE1: Senior Policy Advisor	srchoudhury@hotmail.com	
National Board of Revenue	KII (1). Date: 29 June 2022 Online feedback (1)	Shabbir Ahmed	Focal person from NBR for this TA, Director, Central Intelligence Cell (CIC)	shabtax@yahoo.com
Office of the Comptroller and Auditor General (OCAG)	KII/GI (1): Date: July 6, 2022 Online feedback (1)	Khan Md. Ferdausur Rahman	DC AG (A&R), Head of PIT	ferdauskhan@yahoo.com
		Abul Kalam Azad	Director General, FIMA & Member PIT	fimaocag.bd@gmail.com
		Pranab Sarker	Director (R&D), Focal Person, PIT	khademulkarimiqbal@gmail.com
		Md. Mujibur Rahman	Deputy Director (R&D)	rmdmujibur265@gmail.com
		Partha Sarati Das	Audit & Accounts Officer (R&D)	

Stakeholder	Engagement	Name	Position	Contacts (emails)
National Parliament, in particular the three Parliamentary Oversight Committees	KII (1): Date: July 7, 2022 KII/GI (1): Date: July 7, 2022 Online feedback (1)	K.M. Abdus Salam	Secretary, Bangladesh Parliament Secretariat (BPS)	sectary@parliament.gov.bd
		Md. Faisal Morshed	Focal person from Parliament for this TA, Deputy Secretary (FOC), Bangladesh Parliament Secretariat (BPS)	faisalmorshed@live.com
		Mr. Swapan Kumar Baral	Additional Secretary (F&PR), Bangladesh Parliament Secretariat, Head of PIT & Head, BAMU (Budget Analysis and Monitoring Unit)	swapanbaral@yahoo.com
		Mr. A K M Kamal Billah	Joint Secretary, Bangladesh Parliament Secretariat, PIT member	makbillah@gmail.com
		Mr. Md Mizanul Haq	Director (Planning and Development) Bangladesh Parliament Secretariat, PIT member	mizanerd@yahoo.com
		Mr. Ashif Iqbal	Maintenance Engineer Bangladesh Parliament Secretariat, PIT member	ashifbd@gmail.com
Ministry of Finance	GI (1): Date: July 6, 2022 Online feedback (2)	Fatema Begum	Program Executive and Coordinator (PEC)-OCAG & NBR, Finance Division leading the PFM reform agenda.	fatemamgcc@gmail.com
		Md. Rafiqul Islam	BPS & CD, Program Executive and Coordinator (PEC) of National Parliament, Finance Division	pec.ia.spfms@gmail.com
		Toufique Shaiful Islam	Independent Support Consultant	nobel_bgt@yahoo.com
		Md. Safiqul Islam	Independent Support Consultant	shafi_2203@yahoo.com
World Bank	GI (1): Date: July 6, 2022 Online feedback (1)	Robert Yungu	Sr. Public Sector Specialist, Governance	ryungu@worldbank.org
		Syed Khaled Ahsan	governance global practice, performance management, DRM	sahsan2@worldbank.org
		Mohammed Atikuzzaman	SOE Governance	matikuzzaman@worldbank.org
		Hasib Ehsan Chowdhury	FM, OCAG support	hchowdhury@worldbank.org
		Nazmus Sadat Khan	Country economist, forecasting, debt.	nkhan12@worldbank.org
	GI (1): Date: July 12, 2022 Online feedback (1)	Robert Yungu	Sr. Public Sector Specialist, Governance	ryungu@worldbank.org
		Robin Van Kippersluis	Task Manger – Change Management,	rvankippersluis@worldbank.org
		Sher Shah Khan	DRM	skhan7@worldbank.org
		Twity Mueni Musuva Uzele	Supporting change management component.	tuzele@worldbank.org
		Winston Percy Onipede Cole	IFMIS, co-task team leader P4R	wcole@worldbank.org

Stakeholder	Engagement	Name	Position	Contacts (emails)
		Syed Khaled Ahsan		sahsan2@worldbank.org
	KII (1) Date: July 14, 2022	Suraiya Zannath	Lead Governance Specialist, Financial Management	szannath@worldbank.org
IMF	IMF Representative in Dhaka and SARTTAC TA missions GI (1) Date: July 22, 2022	Jayendu De,	Resident Representative in Dhaka	jde@imf.org
		Saroop, Ravinder	Revenue Administration Adviser	rsaroop@imf.org
		Saxena, Sandeep	PFM Advisor, Asia Pacific region.	ssaxena3@imf.org
		Basu, Ritu	Public Financial Management Advisor	infosarttac@imf.org
		Raju Sharan	Public Financial Management Advisor	rsharan@imf.org
Other DPs supporting the PFM RS /AP	Global Affairs Canada (GAC) Online feedback (1)	Dr Feroz Faruque,	Public Financial Management Technical Specialist, FSSP of GAC	feroz@fsspbd.com
	UK British High Commission. KII (1). Date 26 June 2022	Mohamed Yusuf	Governance Adviser, Governance & Political Team	mohamed.yusuf@fcdo.gov.uk
	JICA Bangladesh. KII (2) Date July 12, 2022	Hiroki WATANABE	Representative (Governance, Public Administration)	watanabe.hiroki@jica.go.jp
		Christian Hiddink	PIM/PFMA TA	christian.hiddink@ecorys.com
Organisations representing Bangladeshi citizens	Centre for Policy Dialogue (CPD) GI (1) Date: July 5, 2022. Online feedback (1)	M Shafiqul Islam	Director, Administration & Finance	hafiq@cpd.org.bd
		Muntaseer Kamal	Research Fellow	muntaseer@cpd.org.bd
	Transparency International Bangladesh Online feedback (1)	Iftekhar Zaman	Executive Director	edtib@ti-bangladesh.org
Others	EU TA SSSR. KII (1). Date: 30 June 2022	Kavim Bhatnagar	Senior Consultant	kavim.bhatnagar@ecorys.com
	EU HCDP 21 TA, Bangladesh. KII (1). Date: July 13, 2022	James Lee	Team Leader	james.lee@particip.com

Annex I: List of literature and documents consulted

- EU TA, 2020, Rationale, Bangladesh – Backstopping, Bangladesh Strategy, Consortium Involvement, DT Global
- EU TA, 2021, Progress Report N°1 Covering the period: 13th September 2020- 31st March 2021
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- EU, MDTF, SPEMP-BETF, 2021, Public Financial Management Improvement Programme (PFMIP), Consolidated ROM report
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- EU: 2014, Development Cooperation Instrument MIP 2014-2020
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- GoB, 2016, PFM Reform Strategy 2016-21.
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- GoB, 2021, OCAG Operational Plan FY2021-2022.
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- World Bank, 2022 (June) Program Concept Note, Bangladesh: Strengthening and Modernizing Oversight and Accountability of Public Institutions. Confidential.
- World Bank, 2022, SPFMS MTR Aide-Memoire Jan 24-27, 2022
- World Bank, 2022, Strengthening PFM Program to Enable Service Delivery (P167491) Cr.6368-BD Virtual Mid-term Review (MTR) Mission January 24-27, 2022 AIDE MEMOIRE

Annex J: Proposed indicative work-plan of the intervention for the extended period

The proposed outputs and sub outputs for each component (result area) are presented in this Annex. They have been developed in consideration of findings from this MTE, as well as are in line with the conclusions, lessons learnt and recommendations of MTE. Meanwhile, they are based on of the reconstructed LFM and are informed from the interactions with the TA team, EUD and GoB stakeholders. Going further, the MTE is proposing the TA to develop workplans and activities adjusted to the reconstructed LFM, after the LFM is formally agreed with the EUD and GoB.

Figure 1: Proposed reconstructed outputs for each component

Impact			
Public service delivery and financial/fiscal management are improved through digital governance.			
Assumptions	<ul style="list-style-type: none"> - PFM Reform Strategy and Action Plan are updated by the GoB informed by PEFA 2022. - The GoB provides support to the PFM reform agenda, including through public financing of the reforms. <ul style="list-style-type: none"> - The GoB builds institutional and human resources capacities for PFM reform. - The GoB ensures sustainability and continuity of the reforms. - The new resources generated through increased tax collection are invested in public programmes. 		
	Outcome 1 (NBR)	Outcome 2 (OCAG)	Outcome 3 (Parliament)
	Enhanced domestic revenue mobilisation potential and strengthened relationship between citizens and the government through improved public service delivery using digital technology.	Improved processes and strengthened capacity of Office of the Comptroller and Auditor General to carry out its modernisation programme and strengthened relationship with citizens through improved digital technology.	Improved PFM processes and strengthened capacity of Parliamentary oversight committees with a positive impact on the performance of Bangladesh economy
Assumptions	<ul style="list-style-type: none"> - NBR ownership in reforms and buy-in in TA (both political and technical level). - NBR staff are engaged with TA and reform activities and attend training. - Digital tools and processes are in place and operation at NBR. - Institutional and staff capacity enhancement plan is in place at NBR and is implemented. 		
	<ul style="list-style-type: none"> - OCAG ownership in reforms and buy-in in TA (both political and technical level). - OCAG staff are engaged with TA and reform activities and attend trainings. - Digital tools and processes are in place and operation at OCAG. - Institutional and staff capacity enhancement plan is in place at OCAG and is implemented. 		
	Improved PFM processes and strengthened capacity of Parliamentary oversight committees with a positive impact on the performance of Bangladesh economy		
	<p>Output 1.1: Digital transformation at NBR through Tax e-Return MIS system</p> <p>1.1.1: Implementation of tax e-return MIS system 1.1.2: Enhanced capacity of IT team 1.1.3: Sustainability of the system's rollout</p>	<p>Output 2.1: OCAG has improved systems, procedures and professional staff to deliver audit services.</p> <p>2.1.1: Implementation of OCAG strategic and annual operational plans. 2.1.2: Audit Planning and Risk analysis 2.1.3: Enhanced Quality Assurance and Quality Control 2.1.4: Disclosure of Audit Reports to Public</p>	<p>Output 3.1: The parliament has improved procedures and capacity to perform the Parliament Financial Oversight.</p> <p>3.1.1: Trainings, capacity development and Peer-to-Peer exchanges. 3.1.2: Budget helpdesk and other support to Budget Analysis and Monitoring Unit (BAMU) 3.1.3: Hearings on audit findings. 3.1.4: Recommendations on audit by the legislature 3.1.5: Transparency of legislative scrutiny of audit reports 3.1.6: Legislative procedures for budget and audit reports.</p>
	<p>Output 1.2: Improved revenue administration by NBR</p> <p>1.2.1: NBR Tax Base expansion 1.2.2: Revenue Risk management 1.2.3: Revenue audit and investigation 1.2.4: Revenue arrears monitoring and management of litigation cases 1.2.5: Management of paper-based tax returns</p>	<p>Output 2.2: Quality audit reports are submitted to the legislature and published on time.</p> <p>2.2.1: Performance Audit Reports 2.2.2: Financial Audit Reports 2.2.3: Compliance Audit Reports 2.2.4: Revenue Audit Report 2.2.5: IT Audit Report 2.2.6: Special Audit Reports</p>	<p>Output 3.1: Strengthened (MIS) supports the Parliamentary Oversight Committees in budget and audit report scrutiny.</p> <p>3.2.1 Functional and technical assessment of CMIS 3.2.1 (TBC) Fully functional CMIS 3.2.2 (TBC) Capable ICT to maintain 3.2.3 (TBC) User staff capable to utilise the system to support parliamentary oversight function, e.g., audit follow-ups.</p>
	<p>Output 1.3: Strengthened institutional capacity and organisational integrity at NBR</p> <p>1.3.1: NBR's modernisation strategy (drafting and implementation) 1.3.2: Knowledge sharing and exchanges</p>	<p>Output 2.3 Professional development and capacity building through FIMA Academy</p> <p>2.3.1: Training Plan for FIMA, including TOT. 2.3.2: Strengthened organisational capacity for FIMA 2.3.3: Delivering professional training courses 2.3.4: Supporting externally accredited CIPFA, CISA etc. 2.3.5: Exchange programs through study tours and twinning with other SAIs.</p>	

Proposed outputs for Component 1 – NBR

Output 1.1: Digital transformation at NBR through Tax e-Return MIS system

- 1.1.1: Implementation of tax e-return MIS system
- 1.1.2: Enhanced capacity of IT team
- 1.1.3: Sustainability of the system’s rollout

Output 1.2 Improved revenue administration by NBR

- 1.2.1: NBR Tax Base expansion
- 1.2.2: Revenue Risk management
- 1.2.3: Revenue audit and investigation
- 1.2.4: Revenue arrears monitoring and management of litigation cases
- 1.2.5: Management of paper-based tax returns

Output 1.3: Strengthened institutional capacity and organisational integrity at NBR

- 1.3.1: NBR's modernisation strategy (drafting and implementation)
- 1.3.2: Knowledge sharing and exchanges

Proposed outputs for Component 2 – OCAg

Output 2.1 OCAg has improved systems, procedures and professional staff to deliver audit services.

- 2.1.1: Implementation of OCAg strategic and annual operational plans.
- 2.1.2: Audit Planning and Risk analysis
- 2.1.3: Enhanced Quality Assurance and Quality Control
- 2.1.4: Disclosure of Audit Reports to Public

Output 2.2 Quality audit reports are submitted to the legislature on time and published on time.

- 2.2.1: Performance Audit Reports
- 2.2.2: Financial Audit Reports
- 2.2.3: Compliance Audit Reports
- 2.2.4: Revenue Audit Report
- 2.2.5: IT Audit Report
- 2.2.6: Special Audit Reports

Output 2.3 Professional development and capacity building through Financial Management Academy (FIMA)

- 2.3.1: Training Plan for FIMA, including TOT.
- 2.3.2: Strengthened organisational capacity for FIMA
- 2.3.3: Delivering professional training courses
- 2.3.4: Supporting externally accredited CIPFA, CISA etc.
- 2.3.5: Exchange programs through study tours and twinning with other SAIs.

Proposed outputs for Component 3 – Parliamentary FOCs

Output 3.1: The parliament has improved procedures and capacity to perform the Parliament Financial Oversight.

- 3.1.1: Trainings, capacity development and Peer-to-Peer exchanges.
- 3.1.2: Budget helpdesk and other support to Budget Analysis and Monitoring Unit (BAMU)
- 3.1.3: Hearings on audit findings.
- 3.1.4: Recommendations on audit by the legislature
- 3.1.5: Transparency of legislative scrutiny of audit reports
- 3.1.6: Legislative procedures for budget and audit reports.

Output 3.2 Strengthened Management Information System (MIS) supports the Parliamentary Oversight Committees in budget and audit report scrutiny.

- 3.2.1 Functional and technical assessment of CMIS
- 3.2.1 (TBC) Fully functional CMIS
- 3.2.2 (TBC) Capable ICT to maintain
- 3.2.3 (TBC) User staff capable to utilise the system to support parliamentary oversight function, e.g., audit follow-ups.

Annex K: Revised intervention logic / LFM

This Annex presents the revised intervention logic or log frame matrix (LFM).

The MTE has prepared a reconstructed LFM in consultation with various stakeholders, including TA (by closely working with the TA team), EUD, GOB (direct and indirect beneficiaries), and DPs. The TA should further develop and finalise the LFM based on the reconstructed LFM, proposed by MTE team. This would require further consultation and agreements with various stakeholders, including EUD and GoB beneficiaries. Any further revision to LFM during the extension period should reflect the GoB's priorities, PFM AP Progress Report (July-Dec 2021) and lessons learnt from the TA and is aligned to PEFA framework and performance indicators.

As this is a mid-term evaluation, the MTE has included a column for midline (2022) in the reconstructed LFM. The specific targets are developed for 2024 (endline). MTE has considered indicators, for which data are readily available per year for ease of reporting. Comments regarding SOs are presented in Table 5. The OO, SOs and associated indicators are better defined. Though the SOs are different from the original version of the LFM as per the FA, it might be considered just a matter of rephrasing. The EUD might not consider it substantial changes, and hence a rider to the FA might not be required. With reference to SOs 1, 2, and 3, PEFA 2015 scores are used for the baseline values. However, for the target values, the same source of verification cannot be used, because PEFA 2022 is ongoing, and the next exercise is not likely to happen before five years. Therefore, instead of PEFA scores (e.g., higher rating on relevant PEFA PIs), the narrative statements are used. The TA can further finetune in discussion with EUD and GOB to make it more robust, since these results are the ones to be used for the result reporting at EUD level. The reconstructed LFM considers the following:

Related to NBR, three sub-output groups are proposed compared to 10 of the current LFM with new/revised indicators and targets. The integrity (internal control) related results and associated indicators are taken out from this (draft) revised version of the LFM.

- Output 1.1: Digital transformation at NBR through Tax e-Return MIS system.
- Output 1.2 Improved revenue administration by the NBR.
- Output 1.3: Strengthened institutional capacity and organisational integrity at NBR.

Related to OCAG, three sub-output groups are proposed compared to two (2) of the current LFM that has 13 indicators. The outputs are grouping into: organisational aspects, key audit reports and FIMA, and with new/revised indicators and targets (see Annex C).

- Output 2.1: The OCAG has improved systems, procedures and professional staff to deliver audit services.
- Output 2.2: Quality audit reports are submitted to the legislature on time and published on time.
- Output 2.3: Professional development and capacity building through Financial Management Academy (FIMA)

Related to FOC, two sub-output groups are proposed with new/revised indicators and targets in line with PEFA framework with better capturing scrutiny of budget proposal and external audit reports, with emphasis on transparency (see Annex C).

- Output 3.1: The parliament has improved procedures and capacity to perform the Parliament Financial Oversight.
- Output 3.2 Strengthened Management Information System (MIS) supports the Parliamentary Oversight Committees in budget and audit report scrutiny.

Below are two tables: Table 4 is the Reconstructed (draft) LFM. Whereas Table 5 covers the remarks on mapping, and only covers the results chains and indicators for Impact and Outcomes. The Output level indicators have been changed significantly, and details are not covered in the table below.

Table 4: Reconstructed LFM (draft for discussion with EUD)

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
Impact (Ip) / Overall objective						
To strengthen domestic revenue mobilisation and domestic accountability. Public service delivery and financial/fiscal management are improved through digital governance.	Ip 1. Progressive increase in the total Tax/GDP ratio (8 FYP)	7.9% (2019-20) ³⁵	9.80% (2021-22) ²	11.26% (2024, 8 th FYP) ²	NBR; MoF; Bureau of Statistics; IMF reports.	
	Ip 2. NBR Tax revenue as a proportion of GDP (SDG 17.1.1)	7.89% (2019-20) ³⁶	9.40% (2021-22) ²	10.66% (2024 8 th FYP) ²	NBR; MoF; Bureau of Statistics; IMF reports.	
	Ip 3. Proportion of domestic budget funded by domestic taxes (SDG 17.1.2)	65.44% (2019-20) ³⁷	N/A ³⁸	67.00 (2025) ³	NBR; MoF; Bureau of Statistics; IMF reports.	
	Ip 4. World Economic Forum (WEF) Networked Readiness Index (NRI) ranking (BD ranking/total countries)	101/121 (2019-2020) ³⁹	95/130 (2020-2021) ⁴⁰	80/160 (2023-2024) ⁴¹	MoF; (WEF) Networked Readiness Index	
	Ip 5. Timeliness and public availability of audit reports	Audit reports are late completed and delivered to Parliament (2017)	Delays in completion and presentation of audit reports of 2019-20 to Parliament is reduced	Delay in completion and presentation of audit reports to Parliament is reduced by 20%.	OCAG and Parliament reports. PFM AP monitoring report.	
Outcomes (Oe) / Specific objectives						
Oc 1: Enhanced domestic revenue mobilisation potential and strengthened relationship between citizens and the government through improved public service delivery using digital technology.	Improved Revenue administration including in: 1.1. revenue risk management, 1.2. revenue audit and investigation, and 1.3. revenue arrears monitoring.	Low rating for the indicator and its subcomponents (2015) ⁴²	N/A	1.1 Operationalised risk management framework is in place. 1.2. All planned audits and investigations are completed. 1.3. Report generated from e-Return MIS evidence that the stock of revenue arrears at the FY end is below 20% of the total revenue collection for the year.	PFM AP monitoring report, NBR reports, PEFA assessment for PI 19.	- PFM Reform Strategy and Action Plan are updated by the GoB informed by PEFA 2022. - The GoB provides support to the PFM reform agenda, including through public financing of the reforms. - The GoB builds institutional and human resources capacities for PFM reform.
Oc 2: Improved processes and strengthened capacity of	Improved External Audit, including in: 2.1 improved process and standards, 2.2 submission of audit reports to the legislature,	Low rating for the indicator and its	N/A	2.1. Improved external audit evidenced by improved process for audit	PFM AP monitoring report, OCAG reports,	

³⁵ GED, 8th FYP July 2020 – June 2025, Dec 2020, Pg 17 actual results for 2020.

³⁶ GED, 8th FYP July 2020 – June 2025, Dec 2020, Pg 83.

³⁷ [SDG Tracker: Bangladesh](#): Status 2018-2019 and Target 2025.

³⁸ Refer [SDG Tracker: Bangladesh](#): No interim targets declared between 2019 and 2025

³⁹ GED, 8th FYP July 2020 – June 2025, Dec 2020, Figure 316, Pg 272.

⁴⁰ WEF [Network Readiness Index](#) 2021: Bangladesh Ranking

⁴¹ Straight line extrapolation from 2020 and 2021 data

⁴² PEFA 2015 Score on Revenue administration (PI 19) was D+, including: Score B for 19.1 Rights and obligations for revenue measures; Score D for 19.2 Revenue risk management; Score D for 19.3 Revenue audit and investigation; and Score D for 19.4 Revenue arrears monitoring. With reference to SO 1, PEFA 2015 scores are used for the baseline values. However, for the target values, the same source of verification cannot be used, because PEFA 2022 is ongoing, and the next exercise is not likely to happen before five years. Therefore, instead of PEFA scores (e.g., higher rating on relevant PEFA PIs), the narrative statements are used.

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
Office of the Comptroller and Auditor General to carry out its modernisation programme and strengthened relationship with citizens.	2.3 external audit follow-up	subcomponents (2015) ⁴³		reports (type of audits) with improved quality. 2.2 improved timeliness of submission to legislature. 2.3 improved external audit follow-up.	PEFA assessment for PI 30.	- The GoB ensures sustainability and continuity of the reforms. - The new resources generated through increased tax collection are invested in public programmes.
Oc 3: Improved PFM processes and strengthened capacity of Parliamentary oversight committees with a positive impact on the performance of Bangladesh economy.	3.1 Improved legislative scrutiny of budgets, including in: - scope of budget scrutiny, - legislative procedures for budget scrutiny, - timing of budget approval, - rules for budget adjustment by the executive.	Low rating for the indicator and its subcomponents (2015) ⁴⁴	N/A	3.1 Improvement in the extent of legislative scrutiny of the annual budget, including the extent to which the legislature scrutinises, debates, and approves the annual budget.	PFM AP monitoring report, Parliament reports, PEFA assessment for PI 18.	
	3.2 Improved legislative scrutiny of audit reports, including: - timing of audit report scrutiny, - hearings on audit findings, - recommendations on audit by the legislature, and - transparency of legislative scrutiny of audit reports	Low rating for the indicator and its subcomponents (2015) ⁴⁵	N/A	3.2 Improved timing of audit reports scrutiny, improved audit follow-up by the legislature, and transparency of legislative scrutiny of audit reports.	PFM AP monitoring report, Parliament reports, PEFA assessment for PI 31.	
Outputs (Op)						
Component 1: NBR Outputs						
Output 1.1: Digital transformation at NBR through Tax e-return MIS system						
Output 1.1.1: Implementation of tax e-return MIS system	A robust MIS system is designed and implemented in line with the roadmap for digitisation, including e-Return services, such as e-filing, e-payment, for natural person taxpayers, followed by legal person taxpayers. <i>A. Status of MIS modules.</i> <i>B. Number of taxpayers registered in the system.</i> <i>C. Maximise transition from paper-based tax returns to e-returns</i> <i>D. Number of automated MIS reports in use on circle, zone and head-office level.</i>	Paper based returns. No system is in place.	A. MIS with a module for individual tax returns is operational in 2022. B. Number of natural person taxpayers registered in the system (2022): 160,000 C. 2.8% of total direct tax returns were	A. Company tax eReturn filing module is operational by 2023. B. Number of taxpayers registered in the system (2024): 800,000 C. Target 10% of all direct tax returns to be filed online.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Fully functional MIS system - NBR return filing statistics	- NBR ownership in reforms and buy-in in TA (both political and technical level). - NBR staff are engaged with TA and reform activities and attend training.

⁴³ PEFA 2015 Score on External Audit (PI 30) was D+, including Score D for 30.1 Audit coverage and standards; Score D for 30.2 Submission of audit reports to the legislature; Score D for 30.3 External audit follow-up; and Score C for 30.4 Supreme Audit Institution independence. With reference to SO 2, PEFA 2015 scores are used for the baseline values. However, for the target values, the same source of verification cannot be used, because PEFA 2022 is ongoing, and the next exercise is not likely to happen before five years. Therefore, instead of PEFA scores (e.g., higher rating on relevant PEFA PIs), the narrative statements are used.

⁴⁴ PEFA 2015 Score on Legislative scrutiny of budgets (PI 18), was C+ including: Score A for 18.1 Scope of budget scrutiny; Score C for 18.2 Legislative procedures for budget scrutiny; Score A for 18.3 Timing of budget approval; and Score A for 18.4 Rules for budget adjustment by the executive. With reference to SO 3, PEFA 2015 scores are used for the baseline values. However, for the target values, the same source of verification cannot be used, because PEFA 2022 is ongoing, and the next exercise is not likely to happen before five years. Therefore, instead of PEFA scores (e.g., higher rating on relevant PEFA PIs), the narrative statements are used.

⁴⁵ PEFA 2015 Score on Legislative scrutiny of audit reports (PI 31) was B, including: Score D for 31.1 Timing of audit report scrutiny; Score A for 31.2 Hearings on audit findings; Score A for 31.3 Recommendations on audit by the legislature; and Score B for 31.4 Transparency of legislative scrutiny of audit reports. With reference to SO 3, PEFA 2015 scores are used for the baseline values. However, for the target values, the same source of verification cannot be used, because PEFA 2022 is ongoing, and the next exercise is not likely to happen before five years. Therefore, instead of PEFA scores (e.g., higher rating on relevant PEFA PIs), the narrative statements are used.

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
			submitted online (FY 2021-2022). D. No MIS reports exist for reporting on paper-based returns filed in zones and circles.	D. At least four automated MIS reports available on circle, zone and HQ level.		- Digital tools and processes are in place and operation at NBR. - Institutional and staff capacity enhancement plan is in place at NBR and is implemented.
Output 1.1.2: Capacity of IT team	NBR has internal capacity to manage operations related to MIS system and modules, including increased capacity of IT staff to ensure appropriate implementation and maintenance of the system <i>Number of IT staff (disaggregated by sex) trained and received on-the-job coaching through theoretical and practical training courses</i>	None	Five (developers and system administrators). (current staffing implies all to be males).	15 people	- Training sign-in list. - Satisfactory feedback from the beneficiaries (training participants).	
Output 1.1.3: Sustainability of the system's rollout	Success of promotional campaign measured by number of taxpayers transitioning from paper to eReturn filing. <i>A. Number of taxpayers targeted for promotional campaign and awareness. B. Number of staff training at service centre. C. Development of User Manuals and FAQs. D. Status of source code - if provided to NBR after each module delivery. E. Reduce dependency on service provider for maintenance and administration of operations: Number of external contracted staff supporting eReturns within Bangladesh Computer Centre.</i>	None	A. (2022): 2,000,000 B. Ten. C.- eReturn User Manual completed (Individuals), FAQ completed. D. Updated eReturn source code lodged with NBR E. Commence utilisation of minimum of five NBR ICT staff in systems administration	A. (2024): 1,000,000 B. 20 staff trained at service centre. C.- User Manuals and FAQs accessible via in the system. D. NBR has secure but accessible source code repository E. Service Provider maintenance budget reduced by 35% from 2022-2023 budget.	- Number of taxpayers registered for eReturn filing - Training sign-in list - Verification of FAQ and User Manual features within eReturn system - NBR verification of receipt of source code	
Output 1.2 Improved revenue administration by NBR						
Output 1.2.1: NBR Tax Base expansion.	NBR Tax Base expansion. Taxpayers are provided with easy access to comprehensive and up-to-date information on the main revenue obligation areas and on rights including, as a minimum, redress processes and procedures. Outreach plan is developed to promote use of e-services, in consultation with relevant professional bodies. <i>A. Number of taxpayers registered for eFiling: a) individual, b) corporate. B. Status of the outreach plan.</i>	No system is in place for taxpayers to be registered for eFiling ⁴⁶ .	A. 800,000 out of 2.7 million existing paper filers (2022) B. 2022-2023 outreach plan to have reached 4 mil taxpayers	A. Min of 30,000 corporate returns filed. (2023) B. Outreach plan is developed to promote use of e-services, in consultation with relevant professional bodies.	- SoV for number of taxpayers missing. - Satisfactory feedback from the beneficiaries (both from managerial and technical levels).	
Output 1.2.1: Revenue Risk management	Robust risk management framework is drafted and agreed to be operationalised at NBR with the use of a comprehensive, structured and systematic approach for assessing and prioritising compliance risks for direct tax revenue and, as a minimum for their large taxpayers. <i>A. Status of the risk management framework B. Number of staff (disaggregated by sex) trained and received on-the-job coaching for revenue risk management of large taxpayers in banking, insurance and telecom sectors, as well as in risk analysis techniques, and transfer pricing analytics.</i>	Lack of risk management framework. No staff have been trained.	A. Risk based audit case selection awareness training completed. B. Advanced audit training completed for initial group of specialised auditors	A. The risk management framework is adopted by NBR. B. 30 Auditors trained on advanced audit techniques	- Training sign-in list. - Satisfactory feedback from the training participants.	

46 This is linked to PEFA PI 19.1 Rights and obligations for revenue measures (2015) PI 19.1 = B

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
Output 1.2.3: Revenue audit and investigation	Documents and tools are drafted, and agreed for NBR to apply modern audit operations , undertaking audit and fraud investigations managed and reported on according to a documented compliance improvement plan. Implementation of risk-based audit selection. <i>A. Number of staff (disaggregated by sex) trained and received on-the-job coaching with training materials in A1. general course (for TOTs) and A2. specialised course (trainees).</i> <i>B. Status of income tax audit manual.</i>	None ⁴⁷ .	A.1 Auditor toolkit training course presented to 30 candidates A.2. Specialised auditor training presented to 20 advanced auditors B. Outline and draft for audit manual approved by NBR	A.1 TOTs (for general course): 50 auditors A.2. 30 Auditors trained on advanced audit techniques B. Income tax audit manual is adopted by NBR.	- Training sign-in list. - Satisfactory feedback from the training participants.	
Output 1.2.4: Revenue arrears monitoring and management of litigation cases	Documents and tools are drafted and endorsed/agreed for Improved monitoring of revenue arrears and management of litigation cases . <i>A. Status of the module to support compliance and litigation management as part of eReturn MIS (Compliance Module).</i> <i>B. Number of staff (disaggregated by sex) trained and received on-the-job coaching on how to use Compliance Module</i>	None ⁴⁸	A. Compliance module prototype developed and submitted for testing B. ToT commenced on Compliance Module for ten trainers	A. Module to support compliance management as part of eReturn MIS is deployed. B. 20 compliance staff trained as trainers on new compliance and compliance module (Minimum 10% female)	- Verification of Litigation features within eReturn system by NBR - Training sign-in list. - Satisfactory feedback from the training participants.	
Output 1.2.5: Management of paper-based tax returns	Management of paper-based tax returns. System implemented to aggregate and report revenue forthcoming from manual, paper-based returns filed throughout the country. Documents and tools are drafted and agreed for reporting revenue and return data for manual returns. <i>A. Status of the off-line paper-based return aggregation and reporting system.</i> <i>B. NBR is self-sufficient in operating the system.</i> <i>C. Number of paper-based returns processed per Tax Zone.</i>	No legacy baselines for this activity	A. Offline paper-based return reporting system developed and submitted for NBR testing. B. NBR systems administrators trained on use of offline paper-based return processing C. 300,000 returns processed on Offline return processing system (2022-2023)	A. Off-line paper-based return aggregation and reporting system is implemented. B. NBR able to independently operate the offline aggregation system on circle, zone and head-office levels. C. At least 1,000,000 paper-based returns are processed.	Paper-based returns processed per Tax Zone.	
Output 1.3: Strengthened institutional capacity and organisational integrity at NBR						
Output 1.3.1: NBR's modernisation strategy (drafting and implementation)	NBR's new modernisation strategy (2022-26) is drafted, which covers organisational/institutional aspects, people and IT roadmap, is reviewed and discussed for implementation along the transformation plans. Support to implementation of the NBR new structure, including capacity needs assessment and capacity building. <i>A. Status of the roadmap for digital transformation.</i> <i>B. Status of NBR's digital transformation strategy (2022-26).</i> <i>C. Status of capacity needs assessment and plan document.</i> <i>D. Number of staff (disaggregated by sex) trained and received on-the-job coaching.</i>	Strategy for 2011-2016 has expired. NBR has a fragmented structure across tax types, with poor information exchange and uncoordinated initiatives.	A. Roadmap completed and delivered to NBR B. NBR incorporated technology roadmap into Digital Transformation Strategy C. ICT Needs assessment completed D. ICT Training completed (Refer Output 1.1.3.E).	A. Roadmap for digital transformation is endorsed. B. NBR's modernisation strategy (2022-26) is endorsed. C. Capacity needs assessment and plan document is endorsed. D. 15 ICT staff receive capacity building training	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Monitoring reports submitted to management. - updated NBR structure.	- NBR ownership in reforms and buy-in in TA (both political and technical level). - NBR staff are engaged with TA and reform activities and attend trainings. - Digital tools and processes are in place and operation at NBR.

⁴⁷ This is linked to PEFA PI 19.3 Revenue audit and investigation (2015) PI 19.3 = D

⁴⁸ This is linked to PEFA PI 19.4 Revenue arrears monitoring (2015) PI 19.4 = D

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
			(current staffing implies all to be males).	from existing Service Provider.		- Institutional and staff capacity enhancement plan is in place at NBR and is implemented.
Output 1.3.2: Knowledge sharing and exchanges.	Ongoing teaming relationship established between respective revenue authorities. <i>A. Number of staff (disaggregated by sex) at senior management level participating in study tours to gain knowledge on revenue authorities using advanced and modern revenue digital technologies, and reform management.</i> <i>B. Number of staff (disaggregated by sex) at middle management level participating in study tours to gain knowledge on modern revenue digital technologies.</i>	None	A. Strategic organisation development study tour prepared with EU Revenue Agency for NBR senior management. Tour execution in 2023-2024. B. Digital Transformation regional study tour conducted for middle management / technology officers.	A. At least 10 NBR participants at senior management level participate in international teaming activities on strategic level. B. At least 10 NBR participants at middle management level participate in regional teaming activities on technical and operational levels.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Teaming relationship as confirmed by beneficiaries and NBR senior management. - Study Tour Reports	
Component 2: OCAG Outputs						
OCAG has improved systems, procedures and professional staff to deliver audit services.						
Output 2.1.1: Implementation of OCAG strategic and annual operational plans.	Documents and tools are drafted, and endorsed/agreed for OCAG strategic and annual operational planning, implementation and monitoring, which ensures OCAG's independence and delivery of OCAG's Constitutional mandate. <i>A. Status of OCAG strategic/ operational documents.</i> <i>B. Number of people (disaggregated by sex⁴⁹) exposed and informed about the strategic plan.</i>	None	OCAG Strategic Plan for FY 2021-2025 is published.	A2. OCAG annual operational plans (published annually, for FY 2023, FY 2024 and FY 2025). Optional, subject to discussion with OCAG and TA. A3. Annual progress reports are published. A1. OCAG new strategic plan (following OCAG Strategic Plan FY 2021-2025) is available, published and disseminated. B. TBI	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - List of participants to the dissemination event	- OCAG ownership in reforms and buy-in in TA (both political and technical levels). - OCAG staff are engaged with TA and reform activities and attend trainings. - Digital tools and processes are in place and operation at OCAG. - Institutional and staff capacity enhancement plan is in place at OCAG and is implemented.
Output 2.1.2: Audit Planning and Risk analysis	Improved Audit Planning Process using Risk Analysis at OCAG. <i>A. Status of G.ASB Compliant handbook and checklist on Risk analysis with Bangla Version</i> <i>B. Number of auditors (disaggregated by sex) trained and received on-the-job coaching on risk-based audit approach.</i> <i>C. Status of workshop(s) on Risk Analysis in audit planning process for mid-level and senior management officials of OCAG. Number of beneficiaries.</i>	None.	There is no separate Handbook on Risk Analysis, but the Financial Audit Guidelines (2021) and Compliance Audit Guidelines (2021) cover the risk assessments, planning and analysis.	A. Handbooks and checklists are available for Risk analysis and risk-based audit planning. B. 200 auditors of OCAG in receive training in FIMA on risk-based audit approach in general. C. workshop conducted with 100 number of mid-level and senior management officials of OCAG	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Handbooks and checklists on risk analysis. - Training Report.	

⁴⁹ Target of at least 20% female participation in each / all activity throughout the logframe.

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
Output 2.1.3: Enhanced Quality Assurance and Quality Control	Improved and enhanced process for Effective Quality Assurance / Quality Control (QA/QC) structure and mechanisms at OCAG. A. Number of people (disaggregated by sex) trained and received on-the-job coaching on how QA/QC should be carried out in line with the QA/QC ISQC standards. B. Training to be provided to Team Leaders and Directors in conducting “hot reviews” (during the audit) and QA teams on “cold reviews” (after the audit is complete). Number of people (disaggregated by sex) trained and received on-the-job coaching.	None.	The handbook on QA/QC was published in 2021. All of the audit work goes through a QA procedure at the OCAG, although the process is not robust.	A. 100 participants of OCAG receive training in FIMA how QA/QC should be carried out in line with the QA/QC ISQC standards. B. xx number of people (TBI)	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Training Report.	
Output 2.1.4: Disclosure of Audit Reports to Public	A. Status of workshop to disseminate audit reports to MDAs and Civil Society. B. Status of stakeholder conference to inform media, NGOs, MDAs and PAC on the importance of 'public sector audit' and the need to improve response time for better public sector accountability.	None	None	A. Annual workshops to disseminate audit reports to public. B. Stakeholder conference to inform media, NGOs, MDAs and PAC on the importance of 'public sector audit' and the need to improve response time for better public sector accountability.	- Satisfactory feedback from the stakeholders. - Press release from the events. - Report with recommendations to improve the audit reports and response time for OCAG's considerations and implementations.	
Output 2.2 Quality audit reports are submitted to the legislature on time and published on time.						
Output 2.2.1: Performance Audit Reports	Improved process for conducting Performance Audit and reporting, which is based on Government Auditing Standard of Bangladesh (GASB) and ISSAI compliant, completed on time with enhanced professional capacity of OCAG staff. A. Number of model reports for Performance Audit published, including the design and conducting Performance Audits based on Government Auditing Standard of Bangladesh and ISSAI. B. Status of Performance Audit manual, guidelines and a Training Module on Performance Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. Number of people (disaggregated by sex) trained and received on-the-job coaching on performance audits.	None.	A. The GASB standards have been approved in 2021 and broadly in line with the ISSAI requirements ⁵⁰ . B. Manuals and guidelines are outdated. C. None.	A. Four (4) ⁵¹ Performance Audit model reports (by 2024), including 1) Social protection and benefits; 2) education/ TVET; 3) Climate change and Resilience ⁵² . B. A revised/updated Performance Audit Manual, Guideline and a Training Module on Performance Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version ⁵³ . C. TBI.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Revised Manuals, guidelines and templates for Performance Audit. - Performance Audit Report. - Training Report	The OCAG are committed and free up their staff to conduct these audits.

⁵⁰ <https://cag.org.bd/storage/app/media/Government%20Auditing%20Standards%20of%20Bangladesh%202021.pdf>

⁵¹ NB: The target number of audits by 2024 is cumulative in all cases. Two in 2022/23 and two in 2023/24 if the target is four.

⁵² There is a Disaster Risk Management audit guideline that would fit with the resilience (generally an ex ante activity) aspect of audit number 3- <https://www.issai.org/pronouncements/guidance-on-auditing-disaster-management/>

⁵³ This will focus on the updating of the performance audit manual which can be seen at <https://cag.org.bd/storage/app/uploads/public/60a/4fe/276/60a4fe2767948932240512.pdf>

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
Output 2.2.2: Financial Audit Reports	Improved process for Financial Audit and Reporting, which is based on Government Auditing Standard of Bangladesh and ISSAI compliant, completed on time with enhanced professional capacity of OCAG staff. A. Number of model reports for Financial Audit at the Public Sector Organisations that are published, including the design and conducting Financial Audits based on Government Auditing Standard of Bangladesh and ISSAI. B. Status of Financial Audit manual, guidelines and a Training Module on Financial Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. Number of people (disaggregated by sex) trained and received on-the-job coaching on financial audits on financial audits.	None.	A. Only for limited number of Public Sector Organisations. B. The Financial Audit Guidelines were updated and approved in 2021 ⁵⁴ . C. None.	A. Four (4) Financial Audit model reports at the Public Sector Organisations and one (1) for consolidated finance account (by 2024). B. A revised Financial Audit Manual, Guideline and a Training Module on Financial Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version ⁵⁵ . C. TBI .	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Revised Manuals, guidelines and templates for Financial Audit. - Financial Audit Report - Training Report	
Output 2.2.3: Compliance Audit Reports	Improved process for Compliance Audit and Reporting, which is based on Government Auditing Standard of Bangladesh and ISSAI compliant, completed on time with enhanced professional capacity of OCAG staff. A. Number of model reports for Compliance Audit published, including the design and conducting Compliance Audits based on Government Auditing Standard of Bangladesh and/or ISSAI. B. Status of Compliance Audit manual, guidelines and a Training Module on Compliance Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. Number of people (disaggregated by sex) trained and received on-the-job coaching on Compliance audits.	None	A. Compliance to GASB/ISSAI is not strong. B. Manuals and guidelines are outdated (2020). Compliance Audit Guidelines were approved and issued in 2021. C. None.	A. Four (4) Compliance Audit model reports (by 2024). B. A revised Compliance Audit Manual, Guideline and a Training Module on Compliance Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. TBI	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Revised Manuals, guidelines and templates for Compliance Audit. - Compliance Audit Report - Training Report	
Output 2.2.4: Revenue Audit Report	Improved process for conducting Revenue Audit ⁵⁶ and Reporting, which are based on Government Auditing Standard of Bangladesh and ISSAI compliant, completed on time with enhanced professional capacity of OCAG staff. A. Status of Revenue Audit, including the design and conducting the Audits based on Government Auditing Standard of Bangladesh and/or ISSAI. B. Status of Revenue Audit manual, guidelines and a Training Module on Compliance Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. Number of people (disaggregated by sex) trained and received on-the-job coaching on Revenue audits.	None	A.. Revenue Audit Reports published ⁵⁷ , but there is a delay B. A revenue manual exists but it is out of date ⁵⁸ . C. None.	A. Revenue Audit annual reports are published on time. B. A revised Revenue Audit Manual, Guideline and a Training Module on Revenue Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. TBI .	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Revised Manuals, guidelines and templates for Revenue Audit - Revenue Audit Report - Training Report	
Output 2.2.5: IT Audit Report	Improved process for IT Audit ⁵⁶ and Reporting, which are based on Government Auditing Standard of Bangladesh and	A. Not practiced	A. Not practiced	A. IT Audit report published.	- Satisfactory feedback from the beneficiaries (both from	

⁵⁴ Are available on the OCAG’s website – <https://cag.org.bd/audit-resources/guidelines>.

⁵⁵ The Guidelines are further updated with the results of the pilot testing and that a Toolkit is developed to supplement the Financial Audit Guidelines.

⁵⁶ Technical Note: There are three streams of audit: 1. Financial 2. Compliance 3. Performance. All audit activity is classified as one of these three only. A revenue or IS / IT' audit will fall into one of these categories. The reports referred to are produced by the Revenue Audit Directorate

⁵⁷ <http://www.rad.org.bd/page/compliance-audit-reports>

⁵⁸ <https://cag.org.bd/storage/app/uploads/public/60a4ff713/60a4ff7138e53846444130.pdf>

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
	ISSAI compliant, completed on time with enhanced professional capacity of OCAG staff. A. Status of IT Audit Report, including the design and conducting Compliance Audits based on Government Auditing Standard of Bangladesh and/or ISSAI. B. Status of IT Audit manual, guidelines and a Training Module on IT Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. Number of people (disaggregated by sex) trained and received on-the-job coaching on IT audits.	B. An IT manual exists but it is out of date and requires an update ⁵⁹ . C. None.	B. An IT manual exists but it is out of date and requires an update ⁶⁰ . C. None ⁶¹ .	B. A revised/updated IT Audit Manual, Guideline and a Training Module on IT Audit including Tool Kits, Templates, Checklists and Handbook with Bangla version. C. TBI .	managerial and technical levels). - Revised Manuals, guidelines and templates for IT Audit. - IT Audit Report. - Training Report	
Output 2.3 Professional development and capacity building through Financial Management Academy (FIMA)						
Output 2.3.1: Training Plan for FIMA, including TOT	Design and deliver an Annual Training Plan for FIMA in line with OCAG Strategic Plan and Operational Plan. A. Status of the Training Plan: 1. Endorsement; 2. Implementation, including TOT.	None	Annual Training Plan 2022/23 is in the process of finalisation	A. 1. Training plan for FIMA is endorsed. A. 2. Annual progress report of Training Plan implementation.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Training Plan for FIMA - Validation workshop notes	
Output 2.3.2: Strengthened organisational capacity for FIMA	Strengthened Training Capacity of Financial Management Academy (FIMA) through comprehensive professional A. Status of Training Policy, Curriculum Building, Pedagogic improvements, delivering model Case Studies, MoUs with local professional institutions/and universities etc. B. Status of Outreach activities such as Networking, Twinning with other SAIs, CIPFA activities, MoUs with local professional institutions/ and universities etc	None	A. Course curriculum for Professional Continuous Development drafted and approved by OCAG A. Training policy drafted B. None	A. Designing and delivering Training Policy, Curriculum Building, Pedagogic improvements, delivering model Case Studies etc. B. MoUs with local /international professional institutions, universities etc	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Training Policy and case studies - MoUs	
Output 2.3.3: Delivering professional training courses	Improvement in FIMA’s capacity development in delivering professional training courses. A. Number of courses designed in line with OCAG strategy, including change management, IT, risk-based audit, audit planning, Data Analysis, Risk Assessment, Audit observations and report writing based on GASB/ISSAI and Published Audit Guidelines. B. Number of people (disaggregated by sex) trained.	None	A. 74 courses (in batches) B. 3,167 participants. FIMA Plan 2022/23 is yet to be finalised	A. TBI number of courses designed and delivered (2023/24 FIMA Annual Training Plan will state the number of courses and planned participant). B. TBI.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Curriculum of professional training courses.	
Output 2.3.4: Supporting externally accredited CIPFA, CISA etc.	Continue supporting CIPFA courses and other professional courses such as IPSAS Certification, CISA, CIA, CGAP etc A. Number of people (disaggregated by sex) benefiting from professional courses	None	List of candidates is being finalised by OCAG	200 officials (freshers) supported for professional courses	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels).	
Output 2.3.5: Exchange programs through study tours and twinnings with other SAIs.	Expanded cooperation of OCAG with INTOSAI, EUROSAI, ASOSAI etc through exchange programs. A. Number of participants (disaggregated by sex) benefiting from the study tours and exchange programmes.	None	One study tour in being planned for 15 officials (at least two women) of OCAG.	Three study tours for 45 (at least six women) officials of OCAG	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels).	

⁵⁹ please see link to the manual <https://cag.org.bd/storage/app/uploads/public/60a4ff713/60a4ff7138e53846444130.pdf>

⁶⁰ please see link to the manual <https://cag.org.bd/storage/app/uploads/public/60a4ff713/60a4ff7138e53846444130.pdf>

⁶¹ <http://www.itpsaudit.org.bd/page/compliance-audit-reports>

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
- Training Report.						
Component 3: Parliament FOC Outputs						
Output 3.1: The parliament has improved procedures and capacity to perform the Parliament Financial Oversight.						
Output 3.1.1: Trainings, capacity development and Peer-to-Peer exchanges.	Three Financial Oversight Committee (FOC) secretariat staff are trained, and Parliamentarians participate in focus-group discussions and Peer-to-Peer exchanges. A. Number of FOC secretariat staff (disaggregated by sex) trained and received on-the-job coaching. B. Number of relevant MPs (disaggregated by sex) participating in focus-group discussions. C. Number of FOC MPs and secretariat staff (disaggregated by sex) gain knowledge from Peer-to-Peer exchanges and study tours.	None	A. 15 FOC officials and secretariat staff benefited from 2 training events. B. 15 MPs from FOC and other MPs participated in 2 focus-group discussions / workshops. C. (work is in progress to organise) Total 12 participants from the secretariat staff in one study tour.	A. At least 15 FOC officials and secretariat staff (per annum) benefiting from 8 training events. B. At least 35 MPs from FOC and other MPs (per annum) participating in 12 focus-group discussions or workshops C. Total 60 participants by 2024 (both FOC MPs and secretariat staff) in two (2) study tours (countries TBI, and might include one regional India and another European with advanced Parliamentary system)	- Satisfactory feedback from the beneficiaries (both from MPs and secretariate staff). - Training/Study tour report.	- Parliamentary ownership in reforms and buy-in in TA. - MPs are engaged and attend focus group discussions and trainings. - Parliamentary FOC staff is engaged and attend trainings. - Institutional and staff capacity enhancement plan is in place at Parliament and is implemented.
Output 3.1.2: Budget helpdesk and other support to Budget Analysis and Monitoring Unit (BAMU)	Beneficiaries have improved scope and capacity for the legislature’s budget rereview (the review covers fiscal policies, medium-term fiscal forecasts, medium-term priorities, details of expenditure and revenue). Budget helpdesk organises debriefing sessions, briefs and Q&A support for the member of parliaments which helped them better engagement in budget related discussions and debates. A. Number of BAMU staff (disaggregated by sex) trained and received on-the-job coaching related to budget helpdesk and other topics to facilitate legislature’s budget rereview/scrutiny. B. Number of budget helpdesk debriefing sessions attended by BAMU/FOC/PIT staff. C. Number of briefs produced (and published on parliamentary web site). D. Improved understanding of the budgetary process of the country by the Members of the Parliament. Number of topics covered per annum	Lack of Budget helpdesk. BAMU not functioning efficiently and with full capacity.	A. 15 BAMU staff benefitted from one training event B. 8 debriefing sessions organised C. 9 briefs are published	A. 15 BAMU staff benefitting from 1 training event per annum during each budget helpdesk B. At least 8 debriefing sessions per annum. C. At least 8 briefs per annum. D. At least 6 topics per annum, covering: budget formulation process, fiscal sustainability, public financial management, fiscal policy and monetary policy, medium-term budgetary process, foreign aid and public debt, macro-fiscal, economic planning, PFM governance, etc	- Satisfactory feedback from the beneficiaries (both from MPs and secretariate staff). - Training report.	
Output 3.1.3: Hearings on audit findings.	In-depth hearings on key findings of audit reports take place regularly with responsible officers from all audited entities which received a qualified or adverse audit opinion or a disclaimer. A. Number of staff (disaggregated by sex) trained and received on-the-job coaching to undertake in-depth hearings for audited entities. B. Status of the documents and tools to be used for hearings on audit findings.	Hearings on audit findings are not in-depth and not with full coverage.	Hearings on audit findings are not in-depth and not with full coverage.	A. 10 staff and officials have benefited from the trainings to undertake in-depth hearings for all audited entities, particularly those, which received a qualified or adverse audit opinion or a disclaimer.	- Satisfactory feedback from the beneficiaries. - Meeting notes from the audit hearing meetings.	The provisions in the Rules of Procedure regarding the hearing related to the audit findings are followed

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
				B. Documents and tools are drafted and endorsed/agreed to be used for hearings on audit findings.		
Output 3.1.4: Recommendations on audit by the legislature	Improvement in recommendations on audit actions, which are issued by the legislature to be implemented by the executive. Improvement in systematic follow-up on their implementation. <i>A. Number of staff (disaggregated by sex) trained and received on-the-job coaching to follow-up with audit recommendations. Documents and tools are drafted and endorsed/ agreed to facilitate recommendations on audit by the legislature.</i> <i>B. Status of Audit follow-up using the online system (CMIS or AMMS).</i>	Lack of effective skills on audit follow-up. Audit follow-up is manual.	Lack of effective skills on audit follow-up. Audit follow-up is manual.	A. 10 staff and officials have benefited from the trainings by 2024 B. Regular reporting of the status of follow-up in the PAC meetings and include in the meeting minutes (by using the online system).	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Recommendations document on audit actions. - Meeting notes from the follow-up implementation.	- The provisions in the Rules of Procedure regarding the hearing related to the audit findings are followed. - AMMS access if given to Parliamentary FOCs
Output 3.1.5: Transparency of legislative scrutiny of audit reports	Increased transparency of legislative scrutiny of audit reports. Hearings are conducted in public (or with public participation) except for strictly limited circumstances such as discussions related to national security or similar sensitive discussions. A. Status of press releases regarding the findings of the discussions in the committee meetings. B. Status of the meeting notes on Committee reports, which are debated in the full chamber of the legislature. C. Number of hearings conducted with public participation aimed to increase the transparency of legislative scrutiny of audit reports. D. Hearings of some of the audit reports can be conducted in the presence of selective and relevant stakeholders.	Limited transparency on scrutiny of audit reports.	Limited transparency on scrutiny of audit reports.	A. Detailed press releases are issued after each meeting highlighting the findings of the discussions in the committee meetings. B. Meeting notes on Committee reports are prepared within next three months and are available in the Parliament Library for Library users. C. 2 committee hearing per annum. D. 2 neutral stakeholder representatives will be invited to be present in each of the committee meeting.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Recommendations document on audit actions. -Reports and meeting minutes on the public hearings	- Hearings, documentation, dissemination will be carried out in compliance with the Rules of Procedure.
Output 3.1.6: Legislative procedures for scrutiny of budget and audit reports.	Improved legislative procedures for scrutiny of budget proposals and audit reports, including internal organizational arrangements, such as legislature committees, technical support, negotiation procedures, and public consultation. The legislature’s procedures to review the budget proposals and audit reports are approved by the legislature in advance and are adhered to. A. Status of the document. Documents are drafted and endorsed/agreed for improved legislative procedures for scrutiny of budget proposals and audit reports. The document is then forwarded for approval to the committee on rules and procedures, heading by the Speaker. B. Number of people (disaggregated by sex) trained and received on-the-job coaching.	Legislative procedures need to be upgraded with a view to ensure better scrutinising budget related and audit related documents	Legislative procedures need to be upgraded with a view to ensure better scrutinising budget related and audit related documents	A. Documents and are drafted and endorsed or agreed by the PEC for implementation. B. 10 staffs are trained.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Recommendations from the relevant MPs -Training reports.	-
Output 3.2 Strengthened Management Information System (MIS) supports the Parliamentary Oversight Committees in budget and audit report scrutiny.						
Output 3.2.1: Functional and technical assessment of CMIS	Enhanced CMIS to facilitate a full functioning Digitalized Software to help strengthening Parliamentary Committee System A. The status of CMIS.	CMIS is available, but not in use.	CMIS is available, but not in use.	A1. Review of the CMIS system, with gap analysis, user feedback, etc.	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels).	

Results chain	Indicator	Baseline (2020)	Midline (2022)	Target (2024)	Source and means of verification	Assumptions
				A2. (TBI) Fully functioning web-based system linked with Parliamentary web site and AMMS/other systems.	- Gap analysis report	
Output 3.2.2: The staff capable to utilise the IT system to support parliamentary oversight function, e.g., audit follow-ups.	B. Number of people (disaggregated by sex) trained and received on-the-job coaching 1) for ICT staff to maintain and 2) committee members and others.	None	None	B. TBI ⁶²	- Satisfactory feedback from the beneficiaries (both from managerial and technical levels). - Training reports.	

Table 5: Comments related to reconstructed LFM in comparison to the current LFM used by the TA intervention.

Particular	Current logframe	(draft) Revised	Remarks
Results chain. Impact (Ip) / Overall objective	To strengthen domestic revenue mobilisation and domestic accountability	(no change) To strengthen domestic revenue mobilisation and domestic accountability	The current OO statement has been designed (and funded) under the previous MIP. The statement from MIP 2021-2027 is also relevant, which is under specific objective 3, under Priority area 3: Inclusive Governance: “Public service delivery and financial/fiscal management are improved through digital governance.” In case of a changes in OO, a rider to the FA will be required.
Results chain. Outcomes (Oc) / Specific objectives	Overall comment. The indicators in current LFM are formulated as activities, and not outcomes. The ones in revised LFM are linked to MIP 2021-27 Expected Results under Specific objective 3, under Priority area 3: Inclusive Governance .		
	Oc 1: To support the National Board of Revenue to increase tax collection	Oc 1: Enhanced domestic revenue mobilisation potential and strengthened relationship between citizens and the government through improved public service delivery using digital technology.	Current Oc 1 is moved as Activity. The statement is taken from MIP 2021-2027, Expected Result A. No edits. Though the SOs are different from the original version of the LFM as per the FA, it is just a matter of rephrasing.
	Oc 2: To support the Office of the Comptroller and Auditor General to carry out its modernisation programme	Oc 2: Improved processes and strengthened capacity of Office of the Comptroller and Auditor General to carry out its modernisation programme and strengthened relationship with citizens.	Current Oc 2 is moved as Activity. New wording for the Statement. Though the SOs are different from the original version of the LFM as per the FA, it is just a matter of rephrasing.
	Oc 3: To support the three Parliamentary Financial Oversight Committees to fulfil their respective mandates	Oc 3: Improved PFM processes and strengthened capacity of Parliamentary oversight committees with a positive impact on the performance of Bangladesh economy.	Current Oc 3 is moved as Activity. The statement is taken from MIP 2021-2027, Expected Result B. No edits. Though the SOs are different from the original version of the LFM as per the FA, it is just a matter of rephrasing.
Indicators			
Impact (Ip) / Overall objective	Ip 1. Progressive increase in the tax-to-GDP ratio	Ip 1. Progressive increase in the Tax/GDP ratio (8 FYP)	Ip 1 is kept. Ip 1 is similar to A1 from MIP 2021-2027.

⁶² The MIS expert is going to conduct a gap analysis on the existing MIS system and identify the niche areas to work on and the future activities will be incorporate based on the gap analysis report

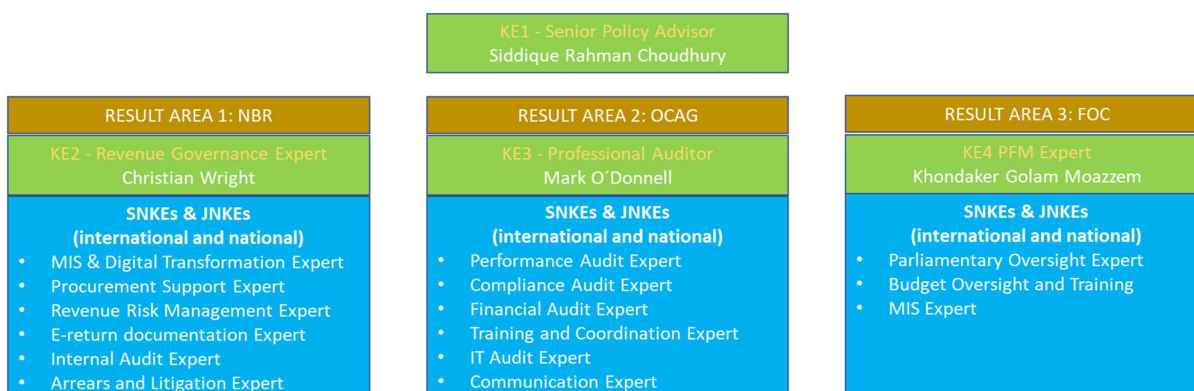
	Ip 2. Timeliness and public availability of audit reports	Ip 2. Timeliness and public availability of audit reports	Additional indicators (listed below) can be considered to be added. And are proposed to be captured (and hence monitored) by new PFM AP/RS.
		Ip 3. Total government revenue as a proportion of GDP, by source (SDG 17.1.1)	Same as A2 from MIP 2021-2027.
		Ip 4. Proportion of domestic budget funded by domestic taxes (SDG 17.2.2)	Same as A3 from MIP 2021-2027
		Ip 5. Value in Country score in the E-Government Development Index (Human Capital Index).	Same as A4 from MIP 2021-2027
		Ip 6. PEFA indicators under pillar: Budget reliability	Same as B1 from MIP 2021-2027
		Ip 7. PEFA indicators under pillar: Transparency of public finances	Same as C1 from MIP 2021-2027
		Ip 7. Score in Corruption Perceptions Index	Same as B8 from MIP 2021-2027
		Ip 8. Financial Soundness indicators IMF	Same as B9 from MIP 2021-2027
Results chain. Outcomes (Oc) / Specific objectives	Oc 1.1 PEFA Scores on Revenue administration	Improved Revenue administration including in: revenue risk management, revenue audit and investigation, and revenue arrears monitoring.	Overall comment: The wording of outcome indicators is changed to keep them broad and meanwhile aligned with PEFA, without mention PEFA scores.
	Op 2.1 PEFA Scores on External Audit	Improved External Audit, including in: audit coverage and standards, submission of audit reports to the legislature, external audit follow-up, and OCAG independence.	
	Oc 3.1 Improved PEFA Score on Legislative Scrutiny	3.1 Improved legislative scrutiny of budgets, including in: scope of budget scrutiny, legislative procedures for budget scrutiny, timing of budget approval, rules for budget adjustment by the executive. 3.2 Improved legislative scrutiny of audit reports, including in: timing of audit report scrutiny, hearings on audit findings, recommendations on audit by the legislature, and transparency of legislative scrutiny of audit reports	

Annex L: Revised organisational chart

The revised organisational chart has been prepared by MTE team in consultations with the TA team, as well as with the FGS and other stakeholders. The evaluation team has considered the high expert turnover as well as the sub-optimal backstopping and quality assurance and has analysed the HR gap within the intervention. The team evaluation has also considered the current structure, as well as the latest developments and plans detailed in TA progress reports and in the extension proposal. The current structure is presented in Table 6.

The proposed structure is redesigned to close potential gaps and better integrate people, processes, and structures in both backstopping and technical assistance teams. The proposal for a functional technical and backstopping team could be used when discussing operational adjustments with the implementing partners. The proposed structure is presented below.

Figure 2: Revised organisational chart



Backstopping: The DT Global consortium guarantees high-quality backup and management of the project. The backstopping function is well embedded into their organisational structure (detailed in the extension proposal), allowing the natural convergence of the project activities with more horizontal tasks and support functions of other teams within DT Global consortium. Backstopping will be integrated into the Quality Assurance mechanism while the TA team is primarily empowered to deliver timely and quality inputs at the field level. The regular visits in the field will be facilitated by the Project Director and/or Project Manager. DT Global places a special emphasis on quality assurance and will establish a team that will cover the above-mentioned layers of Quality Assurance. The Quality Assurance Team includes members of the Backstopping team assigned to this technical assistance.

In terms of the **consortium and implementing partners**, the division of tasks is as follows:

- **IPE Global:** Provision of technical expertise through a network largely focused on Result Area 2
- **C2D:** Provision of tax-orientated, technical expertise with a focus on Result Area 1, as well as in-house tax and digitalization experience.
- **ADSL:** Local presence supporting in the provision of a national network of technical expertise, as well as local, logistical support and knowledge in Bangladesh.
- **CPD** and **Synesis** are service providers. They only provide specific technical inputs under the approved concept notes (required for approved incidental expenditure).

The Consortium members all provide input in the form of provision of NKE resources from their networks and areas of expertise (C2D is more tax-orientated and IPE Global is audit-focused). ADSL provides a strong network of potential NKE resources from its national network and has also been

engaged in the project to support DTG Global specifically with logistical arrangements and has solid experience in undertaking development projects in Bangladesh.

They are well-known at the government level and are able to assist with the organisation of events, make local payments for services on behalf of the project, and support with transport, office, and “local knowledge” support where necessary. One of the initial issues the contractor had was DTG not being registered as a legal entity in-country, which created some difficulties especially in moving finances to Bangladesh, so ADSL support is also provided the project with a local legal entity under the project contract.

Figure 3: Backstopping team and implementing partners

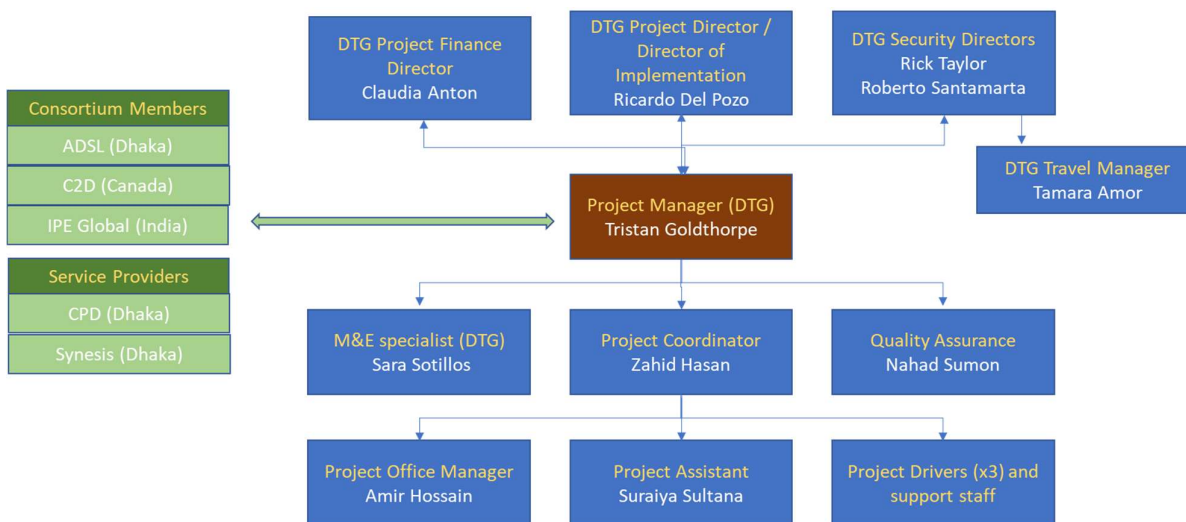


Table 6: Breakdown of currently engaged personnel and the role/function*

Name	Role/function
Key Experts	
Siddique Rahman Choudhury	KE1 Senior Policy Advisor
Christian Wright	KE2 Revenue Governance Expert
Mark O’Donnell	KE3 Professional Auditor
Khondaker Golam Moazzem	KE4 PFM Expert
Non-Key Experts	
A.T.M Obaidullah	Parliamentary Oversight Expert
Ranjit Chakraborty	Training and Coordination Expert
Mohamed Shafiqur Rahman	Procurement Support Expert
Adrian Jolliffe	Performance Audit
Bengt Sundgren	Performance Audit
William McCabe	Compliance Audit Expert
Leonardo Belen	MIS and Digital Transformation Expert
Aija Mackenzie-Frazer	Revenue Risk Management Expert
Gurdip Bhambra	International Financial Audit NKE/Compliance Audit NKE
Iqbal Hossain	National IT Audit NKE
Jashim Uddin	National Financial Audit NKE
Khondaker Golam Moazzem	Budget Oversight and Training (currently is KE4)

Mostafa Golam	Compliance Audit National NKE
Ratia Rehnuma	Junior Budget Oversight and Training NKE
MD Saiful Islam Munna	E-return documentation Expert: FAQ and UM
Backstopping	
Ricardo Del Pozo	DT Global Project Director
Tristan Goldthorpe	DT Global Project Manager
Zahid Hasan	Project Coordinator (starting in August 2022)
Nahid Sumon	Project Quality Assurance
Amir Hossain	Project Office Manager
Suraiya Sultana	Project Assistant

* Experts in red highlighted cells are no longer actively engaged.

Annex M: Set of Key Performance Indicators (KPI) for monitoring system

The MTE team is proposing the following set of Key Performance Indicators (KPI) for monitoring system. the KPIs are linked to Result Areas (RA), have a lead responsibility (KEs) and indicate the support expert. The KPIs are linked to the following data: a) LFM and workplan outputs; and b) Feedback data collected by MTE (2022), and detailed in MTE final report, Evidence log (Part B Matrix). The following frequency can be used for monitoring the KPIs: a) Ad-hoc (linked to the delivery of outputs as per the workplan); b) Quarterly for internal M&E; c) Half-yearly for EUD and GoB; and Final evaluation of TA (EUD)

Table 7: Set of Key Performance Indicators (KPI) for monitoring TA’s performance

KPI #	Key Performance Indicator (KPI) with 2024 target	Reference	Frequency of monitoring	RA	Lead expert	Support expert
1.	Satisfactory feedback from the beneficiaries regarding TA deliverables (for each deliverable). This includes feedbacks from training participants and from PIT.	LFM and workplan outputs (including baseline and target)	Ad-hoc (linked to the delivery). Quarterly for internal M&E. Half-yearly for EUD and GoB.	All RAs	All experts	N/A
2.	NBR Operationalised risk management framework is in place.	LFM Outcome 1.1 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-1	KE-2	KE-1, NKEs
3.	All planned audits and investigations in NBR are completed.	LFM Outcome 1.2 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-1	KE-2	KE-1, NKEs
4.	Report generated by NBR from e-Return MIS evidence that the stock of revenue arrears at the FY end is below 20% of the total revenue collection for the year.	LFM Outcome 1.3(including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-1	KE-2	KE-1, NKEs
5.	Improved external audit evidenced by improved process for audit reports (type of audits) with improved quality.	LFM Outcome 2.1 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-2	KE-3	KE-1, NKEs
6.	Improved timeliness of audit reports submissions to legislature.	LFM Outcome 2.2 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-2	KE-3	KE-1, NKEs
7.	Improved external audit follow-up.	LFM Outcome 2.2 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-2	KE-3	KE-1, NKEs

8.	Improvement in the extent of legislative scrutiny of the annual budget, including the extent to which the legislature scrutinises, debates, and approves the annual budget.	LFM Outcome 3.1 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-3	KE-4	KE-1, NKEs
9.	Improved timing of audit reports scrutiny, improved audit follow-up by the legislature, and transparency of legislative scrutiny of audit reports.	LFM Outcome 3.2 (including baseline and target)	Quarterly for internal M&E. Half-yearly for EUD and GoB.	RA-3	KE-4	KE-1, NKEs
10.	TA’s relevance to the GoB needs: Score of 5 (Scale for relevance: 1= Not Relevant and 5= Highly Relevant), disaggregated for each RA.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	KEs, NKEs
11.	TA’s relevance to the GOB institutional and absorption capacity. Score of 5 (Scale for relevance: 1= Not Relevant and 5= Highly Relevant), disaggregated for each RA.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	All KEs, NKEs
12.	Higher score for TA’s performance in terms of results achieved compared to midline score (2022) for NBR (4), OCAG (3.7), FOC (3.1) and overall (3.4). Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	All KEs	N/A
13.	Higher score for TA’s performance against the strategic design of the intervention, financing and implementation set-up compared to midline (2022) score of 3.8 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	All KEs
14.	Higher score for TA’s Coordination and complementarity with other EU / GoB / other donor supported interventions, compared to midline (2022) score of 3.3 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	All KEs
15.	Higher score for TA’s Governance, monitoring, and reporting arrangements, compared to midline (2022) score of 4 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	All KEs
16.	Higher score for TA being Cost-effective, compared to midline (2022) score of 3.8 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	N/A
17.	Higher score for TA following risk-adaptive implementation processes. compared to midline (2022) score of 3.9 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	N/A
18.	Higher score for the extent of efficiency of the TA implementation arrangements, compared to midline (2022) score of 3.9 out of 5. Scale for performance: 1= Very Poor, 2= Poor, 3=Fair, 4=Good, 5= Excellent.	MTE Evidence log (Part B Matrix)	Annually for internal M&E. Final evaluation of TA (EUD)	All RAs	KE-1	N/A