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USAID'S LEADERSHIP IN PUBLIC FINANCIAL MANAGEMENT

FY 2011 Annual Report

30 SEPTEMBER 2011

Contract Number EEM-I-00-07-00005-00, Task Order 11

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Executive Summary

This document constitutes the FY2011 Annual Report for the Leadership in Public Financial Management Project (LPFM), the eleventh Task Order under the SEGIR-GBTI II Indefinite Quantity Contract (IQC). LPFM is implemented by Deloitte Consulting LLP, with contributions from partners Cambridge Resources International and Duke University's Center for International Development (DCID). Operating since September 30, 2010, the Project has received primary direction from the Office of Economic Growth in USAID's Bureau for Economic Growth, Agriculture and Trade (EGAT).

The purpose of the LPFM task order is to support rapid, sustainable and equitable economic growth in the USAID-assisted countries by enabling USAID to better address public financial management (tax, budget, and expenditure), sound macroeconomic planning and policies, and other selected economic governance issues. LPFM supports USAID Headquarters Bureaus and Offices and missions abroad to: I) support host-country institutional capacity to identify, design, advocate and implement better economic, revenue and financial management policies; II) support USAID Bureaus and Missions implementing USAID Forward's Implementation and Procurement Reform goal to strengthen partner country capacity to improve aid effectiveness and sustainability by increasing use of reliable partner country systems and institutions to provide support to partner countries; III) improve the evaluation and assessment of the economic, financial and distributional costs and benefits of USAID supported projects and programs; and IV) to strengthen host country management of pharmaceutical and other health sector supply chains.

The LPFM Project primarily receives funding from USAID/EGAT as well as dedicated funds from specific USAID operating units and missions for specific requests under the Public Financial Management agenda. In the first year, the USAID Mission buy-in component (Activity 5) of the project occupied approximately 55 percent of the budget with work in seven different countries. Part of this work supported Mission's as they considered options for using reliable partner country systems and undertook Public Financial Management Risk Assessments in accordance with **ADS 220: Use of Reliable Partner Country Systems for Direct Management and Implementation of Assistance**. In Tanzania and Rwanda, LPFM's field work encompassed the Stage II Public Financial Management Risk Assessment Framework (PFMRAF) to analyze in greater detail the country and sector-level risks identified in the Stage I Rapid Appraisals. Within Benin, Mozambique and Zambia, LPFM focused on Supply Logistics Internal Controls & Evaluation (SLICE) Assessments to study public sector pharmaceutical supply chain controls of government systems and helped develop assessment tools for future use in countries across Africa.

The LPFM Project has delivered in strengthening USAID Headquarters' collective understanding and staff capacity in the realm of Public Financial Management. The LPFM Team created the 2010-2011 USAID Collecting Taxes Database (available at <http://egateg.usaid.gov/collecting-taxes>), which provides extensive tax collection and policy indicators and metrics across nearly 200 countries. Additionally, LPFM

has produced Revenue Mobilization Studies on specific countries of interest and began a series of desk studies focused on Tax Systems in the Latin America & Caribbean (LAC) region. LPFM has led various trainings for USAID staff highlighted by a four-week Cost Benefit Analysis Course and one week Fiscal Policy and Management Course hosted at Duke University's Center for International Development (DCID). LPFM also provided technical experts and implemented trainings on a variety of other topics, including: the cost benefit analysis of roads, domestic resource cost analysis, post conflict country programming, strengthening public financial management and accountability systems, and Public Financial Management Risk Assessment Frameworks (PFMRAF).

This report reviews project activity, accomplishments, key trends and challenges as well as lessons learned during the first year of the LPFM Project. It is separated into four primary sections with annexes to provide financial and staffing figures. Section I describes the project context as defined by the original task order and provides detail on LPFM's core and implementing teams. Section II summarizes the project activities and subtasks which have been completed or were under development in Year One. Section III presents key trends and challenges faced as this project continues to evolve to meet the changing priorities of EGAT. Section IV elaborates on the ways in which the LPFM Team has adapted to global and USAID trends and provides lessons learned for the implementing team and USAID as well as implications for the next two years of LPFM programming.

Project Identification

Project Name: Leadership in Public Financial Management Analysis: Technical Expertise, Training, and Field Support

Project Acronym USAID Leadership in Public Financial Management (LPFM)

Contract Number: EEM-I-00-07-00005-00 Task Order: 11

Performance Dates September 30, 2010 – August 13, 2013

Project Management: Stephen Lewarne, Chief of Party
Ron McMorran, Deputy Chief of Party

USAID COTR: Theresa Stoll (Sept. 2010 – March 2011; Sept. 2011 – Present)
Yoon Lee (April 2011 –Sept. 2011)

USAID CO: Michael Douglas

Funding Ceiling: \$13,961,117.00

Funding Obligated: \$6,483,197

Project Description: Leadership in Public Financial Management provides rapid, sustainable and equitable economic growth support in USAID-assisted countries by enabling USAID to better address public financial management (tax, budget and expenditure), sound macroeconomic planning and policies, and other selected economic governance issues, and by supporting missions abroad.

I. Introduction

A. Project Context

The capacity of USAID staff to assess, design, and monitor public financial management projects and perform in-depth economic analysis has declined during the past 15 years, but the need for such assessment and project design work by USAID staff has increased. The number of USAID economists and other economic growth officers had decreased by about half from 1992 through 2007. Substantial new hiring of junior EG officers is occurring during 2008-11, but they will be on a learning curve for several years before becoming experienced in assessment, design, and evaluation of varied financial management and economic policy programs. Meanwhile, the demand for USAID field missions to undertake assessments and to develop and implement tax, budget-management, and other economic governance projects has increased dramatically in the past decade.

One important source of demand for such USAID projects has been the need to rebuild financial integrity in conflict and post-conflict countries where USAID has been increasingly engaged. A second, ongoing impetus for those types of fiscal assistance from USAID field missions has been the ‘revenue squeeze’ on host countries, owing to their liberalization of international trade in recent decades and the decline of the trade taxes. A third consideration is the commitment of the USG to support the multilateral approach to “Aid Effectiveness” – including the greater use, when possible, of host-country budgeting and contracting mechanisms; as a result, USAID field missions will need to draw on tested agency resources to assist with their assessments and efforts toward reform of the relevant host-country financial management systems.

LPFM task order was designed to support rapid, sustainable and equitable economic growth in the USAID-assisted countries by enabling USAID to better address public financial management, sound macroeconomic planning and policies, and other selected economic governance issues, and by supporting missions to improve capacity and assess public financial management systems. The LPFM Team charged with meeting these needs and the project’s progress thus far to this end, are detailed below.

B. Administration and Management

The Core Management Team on the LPFM project consists of Deloitte’s Stephen Lewarne (Chief of Party), Ron McMorran (Deputy Program Manager/Revenue Specialist), Hilary Mclellan (Financial Management Advisor), Johan van der Walt (Economist), Lincoln Wheeler (Contracts Specialist/Project Management Consultant) and Luis Paniagua (Technical Support & Delivery Analyst).

Over the course of Year One, the Core Management team has been responsible for: staffing and mobilizing short-term field teams in seven countries, organizing and, hosting USAID courses, producing the Collecting Taxes database and various research reports, responding to ad hoc requests, and managing high quality project delivery.

II. Project Activities and Accomplishments

A. Activity 1: Growth Diagnostics

In Year One, with the goal of producing a high level analysis of labor force dynamics and motivating the need for further analysis by USAID missions, the LPFM Team developed a document that compares the growth rate of formal sector employment with the growth rate of the labor force across USAID-supported host countries. Additionally, the LPFM Team worked on designing a framework for analysis with the goal of providing USAID mission economists and other EG officers with an analytical guide on how to promote sustained, broad-based economic growth and poverty reduction.

B. Activity 2: Collecting Taxes

Through the Collecting Taxes Activity, the LPFM Team supports USAID with a variety of technical tasks related to tax policy and administration. These tasks are divided into three (3) distinct subcomponents focused on the following:

Collecting Taxes Database

This task focused on preparing the Collecting Taxes Database that produces data that can be useful for Donors, and particularly for USAID officers, in carrying out project interventions to improve public financial management systems and macroeconomic governance in cooperating countries around the world.

In Year One, the LPFM Team launched the 2010/2011 version of the database in October of 2011 which is hosted on the USAID EGAT website at <http://egateg.usaid.gov/collecting-taxes>. The 2010/2011 version features objective measures of revenue performance, tax structure and tax administration across nearly 200 countries. The interactive site facilitates cross country comparisons on a wide array of tax-related indicators. In producing this version of the database the LPFM team reached out to an array of international organizations, including global Deloitte offices, for input on the accuracy and quality of available data.

Revenue Mobilization Studies (Previously 30,000ft Reports)

This task focused on producing Revenue Mobilization Studies on an as-needed basis for USAID staff. Each study assessed the revenue outcomes and performance as well as tax policy and administration for the country in question. These studies compared revenue developments and performance in each country with regional and income group performance.

In Year One, the LPFM Team produced Revenue Mobilization Studies on the following five (5) countries: Egypt, Rwanda, Tanzania, Georgia and the Philippines. In addition, shorter 30,000ft Reports were produced for the following five (5) countries: Pakistan, Swaziland, Georgia, Kenya, and Uganda.

Latin American and Caribbean (LAC) Desk Study

The goal of this task is to undertake a desk assessment of revenue development, outcomes, and performance as well as tax policy and administration of countries in the LAC region. These studies compared revenue developments and performance in each country with regional and income group performance over the 2001 – 2010 period.

In Year One, the LPFM Team produced comprehensive desk assessments for seven (7) LAC countries, including: Dominican Republic, El Salvador, Guatemala, Honduras, Jamaica, Mexico, and Nicaragua. Year Two will continue with additional desk studies and an in-depth field study that will compare the selected country's tax policy and administration against leading practices and provide an assessment to include a range of options for improving revenue performance in the country.

C. Activity 3: Research Studies & Best Practice Notes

The LPFM Team supports USAID in the development of Research Papers and Best Practice Notes that can be useful for Donors and USAID Officers in carrying out project interventions to improve public financial management systems and macroeconomic governance in cooperating countries around the world. The LPFM Team draws on the extensive experience in Deloitte's Global Offices to provide technically relevant content from a global perspective.

Year One began the development of the first three installments of a best-practice literature series:

Tax Administration Reform: A Primer

This primer will articulate how to put together a comprehensive modernization program for tax administration, taking into account international best practices. It will include an overview of the key tasks of a tax administration, the tax collection process, benefits of tax administration reform, and the preconditions for successful implementation. This paper will be finalized in Year Two.

Information Technology for Tax Administration

This paper will draw on relevant literature and LPFM project examples distilling best practices on IT for Tax Administrations. The paper will be a useful guide for donors who are responsible for designing and developing future assistance projects with an IT for Tax Administrations component or focus. This paper will be finalized in Year Two.

Tax Administration Metrics (Benchmarking Study)

This best practice note will define the key characteristics of an administration which should be in place to ensure the effective and efficient operation of a revenue agency. The resulting notes can be used in the design of technical assistance programs and in the development of key performance indicators to monitor progress and measure performance. This paper will be finalized in Year Two.

D. Activity 4: Domestic Resource Cost & Cost Benefit Analysis

The LPFM Team supports USAID by providing guidance and training on domestic resource cost (DRC) analysis and cost benefit analysis (CBA) aimed at improving USAID design and programming across all units. These activities are executed through seminars and trainings for Headquarters and Mission staff. DRC analysis helps USAID Officers by improving their ability to evaluate financial and economic profitability of value chains, while the CBA Analysis presents Officers with the basic principles and practical applications of Applied Cost-Benefit Analysis and Cost-Effectiveness Analysis.

Domestic Resource Cost Analysis

LPFM successfully executed a Domestic Resource Cost Workshop from June 22 -23, 2011 at USAID facilities in Washington DC for approximately 20 attendees. The lead presenter for the workshop was Dr. Dirck Stryker, Ph.D. Economist and global leader in DRC. Over the two days, Dr. Stryker presented on DRC methodology, cost indicators, financial and economic profitability, and steps for undertaking DRC analysis. The workshop also included two case studies, 1) Liberia, food crops vs. cash crops, and 2) Azerbaijan, monopoly and unwritten de facto policies.

Cost Benefit and Cost Effectiveness Analysis Workshop

In Year One, the LPFM Team and its implementing partner Duke University designed a Cost-Benefit and Effective Analysis training program for USAID Officers. This four-week intensive Executive Development Program presented the basic principles and practical applications of Applied Cost-Benefit Analysis (CBA) and Cost Effectiveness Analysis (CEA).

The training was held from July 5 – 29th, 2011 in Durham, North Carolina under the leadership of the Duke Center for International Development (DCID) staff. The training used practical case studies and an applied interactive approach to teach these skills.

Cost Benefit Analysis Workshop

The LPFM team and subcontractor Cambridge Resources International offered a one-day workshop for USAID officers. The workshop focused on principals of CBA and utilized a case study related to roads. Topics covered included the measurement of cost savings from road improvements and the measurement of externalities of transportation.

Roughly twenty-five participants attended the workshop at Deloitte's G-Street office in Washington DC. Feedback provided indicated the course content was relevant and will be useful on-the-job. Participant's also commented that a case study related to water sanitation would be beneficial. The project will work with the USAID to offer similar workshops going forward.

E. Activity 5: Supporting USAID Missions

LPFM supports USAID missions through this activity by providing specialized expertise to USAID field missions and other USAID operating units to strengthen host-country institutional capacity in public financial management and undertaking fiduciary risk assessments of host-country public financial management systems. In Year One, LPFM supported a variety of USAID missions as outlined below:

Rwanda Risk Assessment of the Rwanda Ministry of Agriculture (MINAGRI)

The LPFM Team conducted a Stage II Public Financial Management Risk Assessment of the Rwanda Ministry of Agriculture (MINAGRI) and subsidiary bodies. Based on feedback received from USAID/Rwanda, the Risk Report was finalized and re-submitted. The assessment team concluded that there had been substantial PFM improvements in the Government of Rwanda, MINECOFIN, and MINAGRI, and there was momentum for further reforms. The Risk Report identified potential risks associated with direct funding of MINAGRI being considered by USAID/Rwanda and elaborated on potential risk mitigation strategies. Using the results of the Risk Report, USAID/Rwanda and MINAGRI have developed an Action Plan to address identified risks including a timeline, resources, and milestones to be achieved.

Tanzania Management Risk Assessment

LPFM deployed a team for a Stage II PFM risk assessment in Tanzania, centered on the government's ministries, districts, and Sokoine University. The assessment examines financial management, accounting, budgeting, procurement and internal control systems of these institutions. The team assessed the Government of Tanzania's systemic and management capacity to implement USAID activities and manage USAID funds. The risk assessment areas were selected to help USAID/Tanzania answer four basic questions for potential recipients of direct funding: 1) can money be accounted for transparently; 2) can the use of grant resources be reported on a timely basis and in a useful manner; 3) can contributors be chose and materials be purchased honestly and efficiently, and; 4) can projects be designed and completed on a timely basis and meet expected quality standards. The LPFM Team received comments from the Tanzania Mission on the initial report and resubmitted early in Year Two of the project.

Rwanda Management Risk Assessment (CAMERWA)

LPFM initiated additional work in Rwanda, staffing, designing and conducting a Stage II Public Financial Management (PFM) Risk Assessment. The work includes a comprehensive study of the financial control environment and procurement and distribution processes of Rwanda's central pharmaceutical warehouse. Ultimately, the aim is to help USAID Rwanda identify weaknesses and risks associated with the proposed direct use of this Rwandan governmental entity to account for U.S. government funds while delivering health assistance. The CAMERWA Assessment team submitted the assessment deliverables in August and is awaiting Mission comment.

President's Malaria Initiative: Benin and Mozambique Pilots

The LPFM team continues to engage in ongoing work with USAID/GH regarding assessments of Supply Chain Controls in Africa. The team recruited and staffed a team of supply chain experts and controls advisors, who devised a methodology and work plan to create Rapid and In-Depth Assessment Tools. The Assessment Tools were piloted on anti-malarial commodities in Benin, and the work was well received by the Mission and Headquarters. Based on the results in Benin, the assessment in Mozambique was expanded to HIV/AIDS and other essential commodities. The Mozambique PMI Assessment was a coordinated effort between LPFM, USAID, Global Fund and UNICEF. The LPFM Team will be completing task finalization for Mozambique and unveiling the Supply Logistics & Internal Controls (SLICE) tool early in Year Two.

Zambia Supply Logistics & Internal Control Evaluation (SLICE)

The LPFM Team led an additional SLICE Assessment in Zambia that commenced at the end of Year One. The assessment included HIV/AIDS, anti-malarial and essential medicine commodities. Zambia SLICE was jointly funded by USAID and Global Fund. The completed assessments have identified strengths to be leveraged across the country (and for use in other countries) and provided recommendations to improve the effective execution of activities at each level of the supply chain. The Zambia SLICE Assessment will be completed early in Year Two and an assessment is planned for Malawi in January of 2012.

Ethiopia IFMIS Assessment

LPFM assessed the maturity of an IFMIS Oracle implementation and evaluate the feasibility and potential cost of completing the transformation to make the technology fully operational. LPFM staffed a team of Deloitte's technology leaders who produced a report on the Government of Ethiopia's IFMIS system in August. The submitted report is awaiting Mission comments.

Iraq Electricity Sector Reform Assessment

The LPFM team fielded a team of international experts and local Iraqi technical consultants to assist the Ministry of Electricity with an assessment of possible industry reform options. The Team has led workshops in Amman and Baghdad, engaging both the Ministry of Electricity and Ministry of Finance to collaboratively develop a roadmap for Iraq's future electricity reform. The assessment was placed on hold for the end of Year One due to a changing landscape in the Ministry of Electricity, but the work is expected to resume in Year Two.

F. Activity 6: Web Content

LPFM supports USAID on their new website by reviewing and updating content related to the subject area of this task order on the USAID EG websites. One of the major goals under this task is to ensure that the website enhances the leadership capacities of USAID EG Officers and field staff.

In Year One, LPFM worked together with USAID Officer Sarah Lane to migrate and update the Collecting Taxes Database for the 2010/2011 version. Updates to technical areas and activities are in motion for early 2012.

G. Activity 7: Training, Workshops and Communications

The objective of this activity is to provide technical support to USAID headquarters for training EG, DG, and CFO Officers on topics of interest to USAID stakeholders. In Year One, LPFM facilitated and executed the following trainings and workshops:

Economic Growth in Post Conflict Countries Seminar

The LPFM Team provided three experts to present a training seminar to USAID Officials facing the challenges of identifying needs quickly, prioritizing, designing and delivering EG programs in a post-conflict environment. The course provided: a forum for discussing and understanding the characteristics of post conflict situations and economies, including program options and tradeoffs, it familiarized participants with the types of assessment tools, and it acquainted participants with the resources available within USAID, the USG, and the broader donor community to design and implement EG programs in rebuilding environments.

The week-long course was held on June 20 – 24, 2011 in Washington D.C.

Fiscal Policy and Management Training Workshop

During Year One, the LPFM Team and its implementing partner Duke University presented USAID staff with a training program on Fiscal Policy and Management. Customized by LPFM, the training exposed USAID staff to the principles and recent trends in fiscal policy reform, public financial management, tax policy design, revenue administration, and fiscal decentralization.

The training was held from June 27 – July 1, 2011 at Duke University and generally well received. Overall, 25 participants were in attendance, including a number of EG and DG USAID Officers.

Strengthening Public Financial Management and Accountability Systems Training

The LPFM Team and its implementing partner MSI presented USAID staff with a training program on Implementation and Procurement Reform (IPRI). The training was directed towards DG and EG program officers, technical staff, and controllers aiming to expose them to the principles and international best practices in public financial management. The training also examined lessons learned from previous donor interventions in PFM to inform future programming.

The training was held from August 29 – September 2, 2011 in Washington D.C. for 30 participants from USAID HQ and 18 missions. The LPFM team delivered 9 sessions on PFM Reform and M&E under G2G mechanisms as well as touched upon experiences to date with Stage II Assessments.

III. Trends & Key Challenges

This section provides an overview of the major trends, anticipated buy-ins, and key challenges based on the work completed in Year 1 of the LPFM project.

Major Trends

The LPFM team observes three major trends that permeated the work completed during the project's first year. One (1), USAID field missions continue to express interest in LPFM as a contract vehicle for short-term assessments. The public financial management risk assessments, pharmaceutical supply chain assessments, and other sector specific studies all signal a strong interest in the work of LPFM. Two (2), interest in the LPFM training programs could be heavier than anticipated with the recent addition of the IRPI G2G training program on Public Financial Management and Dr. Dirck Striker's DRC course. Three, the focus on tax policy and administration assessment is increasing with field studies in Honduras, Georgia, and TBD African countries projected for Year Two of the LPFM project. Moreover, the work related to revenue mobilization and the Collecting Taxes database, implies a continued focus on both the revenue mobilization and expenditure sides of public financial management.

In addition to the projected mission buy-ins, the LPFM team foresees a growth in the LPFM training programs offered in Year Two. In addition to the Fiscal and CBA course offered, the LPFM team will organize the IRPI G2G training, Fiscal Course at Duke, and provide additional DRC & CBA courses.

Key Challenges

Despite the success of the first year, three challenges are highlighted to ensure future success on LPFM activities.

First, changing priorities by either USAID or the country client counterparts have put work on-hold. Moving forward the LPFM team will maintain regular contact with USAID counterparts to minimize the risk of preventable work being completed.

Second, given the contractual constraints placed on LPFM that restricts the approval of a geographical waiver for TCN resources, there were delays in mobilizing staff for the Rwanda, Tanzania and Mozambique engagements. In addition, extraneous circumstances resulted in the need to replace staff on these assignments and caused further delay in the completion of work. Moving forward the LPFM team will create a core group of people qualified and approved by USAID for use on any field assessments to expedite the resource mobilization process.

Third, on a few occasions concerns about USAID procurement sensitivities and organizational conflict of interest have prevented the LPFM team to engage in work solicited by USAID. The most obvious example includes our inability to serve as the Feed the Future CBA Assessment technical counterpart. Generic language has been approved by both Deloitte and USAID legal counsel to address any concerns about future OCI will be expedited to avoid implementation delays.

IV. Lessons Learned

This section outlines the key lessons learned from work completed during Year 1 of the LPFM project. These are described by Activity.

Activity 1: Growth Diagnostics

- The team should be amenable to SOW revisions and changing client expectations throughout the deliverable development process; and,
- Share early drafts of deliverables with client for comment to ensure quality of delivery. By sharing early versions of the document with the client room for improvement and candid feedback is created.

Activity 2: Collecting Taxes

- Producing the annual update for the Collecting Taxes database is time consuming exercise and should be started early;
- Engage USAID throughout the database development process to ensure consistent communication about the data being collected and concerns that arise;
- Recognize that Ministry of Finance staff may disagree about the conclusions and data used in the revenue mobilization studies and the Team should be amenable to making changes in the late stages of producing the documents; and,
- Be amenable to comments and changes in expectations from client regarding deliverables.

Activity 4: CBA and DRC

- LPFM staff needs to be more involved in working with USAID and training partners in implementing the workshops. This will ensure better oversight and improve the quality of delivery to meet the needs of USAID.

Activity 5: Supporting USAID Missions

- A big obstacle during the first year was rapidly mobilizing teams upon requests from USAID missions. Moving forward, the LPFM Team will ensure sufficient time for creating the scope of work and mobilizing the teams are built into the start-up phase for engagements;
- For several of the field requests the LOE budgeted did not allow sufficient time for completing the deliverables at the end of the assessment. The Team will build in time for completing the deliverables at the end to ensure quality of delivery for USAID;
- Organizational conflict of interest concerns should be addressed early in the process of scoping the work;
- As many of the field requests are pilot studies or the development phase of a new methodology, the LPFM Team should be amenable to SOW revisions and changing client expectations;

- Communication with the missions can be improved. Moving forward the LPFM Team will constantly engage the USAID mission throughout the field assessments to ensure client buy-in for key decisions being made and the relay progress made.

Activity 7: Workshops and Training

- LPFM staff needs to be more involved in working with USAID and training partners in implementing the workshops. This will ensure better oversight and improve the quality of delivery to meet the needs of USAID.
- More time should be allowed for preparing materials and arranging logistics for major trainings and workshops. Future successful training programs would benefit from including a training expert on the team.
- Emphasize the presentation skills of presenters, not just the technical expertise.

Annex A: Financial Summary

*As of 10/1/2011

SUMMARY BUDGET BY ACTIVITY			
	Approved Budget (Year 1)	Invoiced (Year 1)	Remaining Budgeted (From Year 1)
Core Management Team and Ad Hoc Requests	\$ 379,805	\$ 298,856	\$ 80,949
Activity 1: Growth Diagnostics	\$ 44,060	\$ 30,238	\$ 13,822
Activity 2: Collecting Taxes	\$ 278,118	\$ 60,877	\$ 217,241
LAC Tax Assessment	\$ 200,000	\$ 26,207	\$ 173,793
Activity 3: Research Papers and Best Practice Notes	\$ 119,954	\$ 15,736	\$ 104,218
Activity 4: Domestic Resource Cost Analysis/Cost Benefit Analysis	\$ 264,679	\$ 264,454	\$ 225
Activity 5: Supporting USAID Missions	\$ 1,683,827	\$ 999,492	\$ 684,335
Rwanda MINAGRI	\$ 140,107	\$ 154,482	\$ (14,375)
Rwanda CAMERWA	\$ 149,707	\$ 110,773	\$ 38,934
Tanzania Risk	\$ 199,590	\$ 184,213	\$ 15,377
Iraq Electricity	\$ 450,000	\$ 90,375	\$ 359,625
PMI Assessments & Methodology	\$ 470,825	\$ 406,408	\$ 64,417
Ethiopia IFMIS	\$ 73,005	\$ 41,177	\$ 31,828
Zambia SLICE	\$ 200,593	\$ 12,064	\$ 188,529
Activity 6: Web Content	\$ 4,437	\$ 1,016	\$ 3,421
Activity 7: Training, Workshops and Communications	\$ 139,192	\$ 129,362	\$ 9,830
Total	2,914,072	1,800,031	1,114,041

Annex B: LOE Summary

*As of 10/1/2011

Individual	Role	Activities	LOE Expended (Days)
Abdul, Nadeem	Third Country National	PMI Tool Development	3.0
Avasarala, Revathi	Sector Advisor Level III	Zambia SLICE Assessment	7.5
Ballonoff, Paul	Sector Advisor Level I	Iraq Ministry of Electricity Assessment	22.1
Bredell, Daniel	Third Country National	Tanzania Risk Assessment	27.0
Corcoran, Kevin	Sector Advisor Level I	Ethiopia Oracle Analysis Assessment	11.4
Crevonis, Helen	Sector Advisor Level I	PMI Tool Development	10.0
Dye, Kenneth	Third Country National	G2G Implementation Reform Course	3.0
Fowler, Alan	Sector Advisor Level II	PMI/SLICE Benin, Mozambique and Zambia Assessments	91.0
Frederick, Wendy	Sector Advisor Level I	Rwanda MINAGRI	29.5
Galper, Harvey	Sector Advisor Level I	Post-Conflict Training Course	3.0
Gambla, Leonard	Sector Advisor Level I	PMI Mozambique Assessment	18.4
Ganz, Dan	Sector Advisor Level I	Rwanda MINAGRI Assessment	20.4
Goshorn, Bryan	Sector Advisor Level II	Rwanda CAMERWA Assessment	22.5
Gouws, Liezl	Third Country National	Rwanda CAMERWA Assessment	6.3
Heng, Winson	Sector Advisor Level I	Duke Fiscal Course	1.3
Humady, Imelda	Contract Support Level III	Core Management	42.6
Jenkins, Glen	Business Advisor Level I	DRC/CBA Analysis Workshops	8.5

Jimenez, Guillermo	Sector Advisor Level I	Best Practice Notes	1.0
Kitunzi, Anka	Third Country National	Rwanda MINAGRI Assessment	27.0
Kruzel, Alex	Sector Advisor Level III	PMI Mozambique and Zambia Assessments	50.0
Kuria, Esther	Sector Advisor Level II	Tanzania Stage II Risk, Rwanda CAMERWA, Rwanda MINAGRI	50.8
Lee, Jim	Sector Advisor Level II	PMI Mozambique Assessment	5.1
Lewarne, Stephen	Business Advisor Level I	Core Management- Chief of Party	64.6
Long, Bruce	Sector Advisor Level I	Rwanda MINAGRI Assessment	26.0
Madallah, Qays	Third Country National	Iraq Ministry of Electricity Assessment	9.4
Madden, Clay	Contract Support Level III	Core Management	103.4
McLellan, Hilary	Sector Advisor Level II	Tanzania Stage II Risk, Rwanda CAMERWA, G2G Implementation Reform Course	27.5
McMorran, Ron	Business Advisor Level II	Core Management- Deputy Chief of Party	125.1
Murali, Pavan	Third Country National	PMI Tool Development	2.9
Murdoch, Terence	Third Country National	Best Practice Notes; Duke Fiscal Course	3.9
Nersesyan, Narine	Business Advisor Level II	Growth Diagnostics, Best Practice Notes, DRC/CBA Analysis	29.6
Nester, Howard	Sector Advisor Level I	Duke Fiscal Course	2.0
Othman, Hisham	Third Country National	Iraq Ministry of Electricity Assessment	17.0
Paniagua, Luis	Sector Advisor Level III	Core Management	49.0
Panwar, Meghna	Third Country National	PMI Tool Development	2.8
Pavitt, Gregg	Sector Advisor Level I	Tanzania Stage II Risk Assessment	40.0
Pinnamareddy, Gopal	Sector Advisor Level II	Ethiopia Oracle Analysis Assessment	14.9

Purdy, Bruce	Sector Advisor Level I	Tanzania Stage II Risk Assessment	27.8
Reid, Bruce	Sector Advisor Level I	Tanzania Stage II Risk Assessment	7.0
Santos, Clinton	Sector Advisor Level III	Zambia SLICE Assessment	45.3
Shah, Anwar	Sector Advisor Level I	Duke Fiscal Course	4.0
Smith, Adrianna	Sector Advisor Level III	PMI Mozambique Assessment	22.4
Stryker, Dirck	Sector Advisor Level I	DRC Seminar	6.0
Symansky, Steven	Sector Advisor Level I	Post Conflict Training Course, Duke Fiscal Course	10.5
Thissen, John	Business Advisor Level II	Core Management	4.4
Van Der Walt, Johan	Third Country National	Collecting Taxes, Growth Diagnostics, Best Practice Notes, Iraq Ministry of Electricity Assessment	89.1
Vlaisavljevich, Michael	Sector Advisor Level I	Post Conflict Training	6.1
Von Wogau, Stephanie	Third Country National	PMI Mozambique and Zambia Assessments	49.0
Wheeler, Lincoln	Contract Support Level III	Core Management	83.6
Winn, Ray	Sector Advisor Level I	PMI - Mozambique Assessment	0.6
Wisnieski, Adam	Sector Advisor Level III	PMI Benin and Mozambique Assessments	65.3
Total LOE Extended			1,395.20