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# JORDAN FISCAL REFORM BRIDGE ACTIVITY

QUARTERLY REPORT: OCTOBER – DECEMBER 2015

**JANUARY 2016**

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# JORDAN FISCAL REFORM BRIDGE ACTIVITY

**QUARTERLY REPORT: OCTOBER – DECEMBER 2015**

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## **DISCALIMER**

The authors' views expressed in this publication do not necessarily reflect the views of the United States Agency for International Development or the United States Government.



# CONTENTS

<b>CHAPTER I: INTRODUCTION</b> .....	<b>3</b>
<b>PROJECT DESCRIPTION</b> .....	<b>3</b>
<b>PROJECT OBJECTIVES</b> .....	<b>3</b>
<b>ORGANIZATION OF THIS REPORT</b> .....	<b>4</b>
<b>CHAPTER II: SUMMARY OF PROJECT OBJECTIVES AND RESULTS</b> .....	<b>5</b>
<b>OVERALL PROJECT IMPLEMENTATION PROGRESS</b> .....	<b>5</b>
Team A: Tax Revenue Mobilization (AH).....	6
Team B: Public Financial Management (AH).....	7
Team C: Fiscal Policy and Ministry of Finance (PA).....	8
Team D: Customs Administration and Trade Facilitation.....	9
Team F: Government Financial Management Information System (PA).....	10
Team G: Public Private Partnerships (PA).....	11
<b>CHAPTER III: PROGRESS TO DATE BASED ON RESULTS INDICATORS</b> .....	<b>13</b>
<b>MONITORING AND EVALUATION (M&amp;E)</b> .....	<b>13</b>
<b>JFRBA PERFORMANCE INDICATOR TARGETS</b> .....	<b>13</b>
<b>CHAPTER IV: USE OF FUNDS DURING THE QUARTER</b> .....	<b>19</b>
<b>CHAPTER V: CONTRACTUAL UPDATES</b> .....	<b>21</b>
<b>CONTRACT MODIFICATIONS</b> .....	<b>21</b>
<b>DELIVERABLES COMPLETED THIS QUARTER</b> .....	<b>21</b>
<b>PROJECTED USAID APPROVALS, WAIVERS OR DEVIATION REQUESTS ANTICIPATED DURING THE NEXT QUARTER</b> .....	<b>21</b>
<b>APPENDIX A: GLOSSARY OF ACRONYMS</b> .....	<b>23</b>
<b>APPENDIX B: JFRBA PERFORMANCE INDICATORS TRACKING TABLE</b> .....	<b>25</b>
<b>APPENDIX C: USAID FOREIGN ASSISTANCE AND CUSTOM INDICATORS</b> .....	<b>36</b>
<b>APPENDIX D: FRP II SUSTAINABILITY INDICATORS</b> .....	<b>38</b>
<b>APPENDIX E: CAPACITY BUILDING &amp; OUTREACH EVENTS</b> .....	<b>40</b>
<b>APPENDIX F: JFRBA RESULTS FRAMEWORK</b> .....	<b>42</b>







# CHAPTER I: INTRODUCTION

## PROJECT DESCRIPTION

The Jordan Fiscal Reform Project Bridge Activity (JFRBA, or Bridge) is a 22-month contract signed between USAID and DAI that allows for continued support to the Government of Jordan to improve public financial management and increase the Kingdom's fiscal stability. JFRBA will consolidate and build upon Jordan's critical macroeconomic reform gains made over the last decade with a view to achieving robust and inclusive growth in Jordan. During the period of October 1, 2014 through July 31, 2016 (broken into the initial period of October 1, 2014-July 31, 2015—referred to hereafter as the “Bridge” and the “Extension” period of August 1, 2015-July 31, 2016), JFRBA has focused, and will continue to focus upon three Priority Areas, namely: enhancing policy advice and macroeconomic analysis (MOF); promoting public financial management by fully rolling-out and institutionalizing the Government Financial Management Information System (GFMIS); and building capacity to structure and vet public-private partnerships (PPP) by working with the PPP Unit established within the Ministry of Finance.

## PROJECT OBJECTIVES

JFRBA has a broad mandate to work with a wide range of institutions in support of fiscal and financial stability of the Kingdom. Within that, the project has minimum requirements that the project must deliver by July 31, 2016. They are:

- (1) Build capacity within MOF for research, economic policy, macro and fiscal forecasting techniques, medium term debt strategy, and results oriented budgeting.**
- (2) Operationalize the PPP Unit. JFRBA will continue supporting the newly established PPP unit within MOF to start its operations, specifically screening and structuring PPP transactions in accordance with the PPP Law.**
- (3) Roll out GFMIS to 100 percent of the central government budget and to pilot independent institutions.**

In addition to these essential requirements, the project also has seven objectives, around which we organize the staffing structure of our project. They are:

- (1) Improving effective policy analysis and execution
- (2) Improving efficiency of public resources through stronger Public Financial Management (PFM)
- (3) Implementing Monitoring and Evaluation methodologies within the GOJ
- (4) Enhancing revenue mobilization through improved revenue administration
- (5) Building Public Private Partnership capacity
- (6) Strengthening efficiency in trading across borders
- (7) Ensuring Jordan's foreign aid is better aligned with fiscal and economic reform objectives

The seven JFRBA teams are the following:

- **Team A:** Tax Revenue Mobilization
- **Team B:** Public Financial Management
- **Team C:** Fiscal Policy and Ministry of Finance
- **Team D:** Customs Administration and Trade Facilitation

- **Team F:** General Financial Management Information System
- **Team G:** Public Private Partnerships

## **ORGANIZATION OF THIS REPORT**

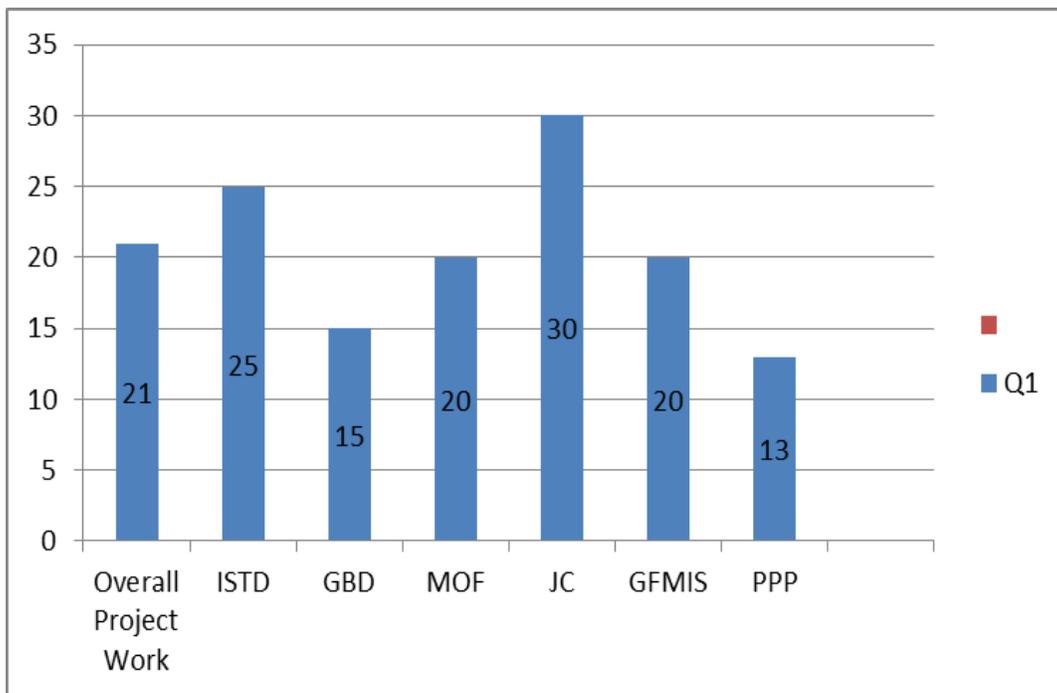
This report is organized into five chapters and includes six appendices. Chapter II, following the project overview and synopsis on the report's organization in this Chapter, presents details on each of the six teams. The six team sections discuss significant achievements and activities carried out during the quarter, in addition to work accomplished as compared to the JFRBA Work Plan. Chapter III provides a breakdown of each team, their respective indicators, and a status update on how far along each team is in achieving these indicators. Technical information about the project, namely use of funds during the quarter, and contract deliverables can be found in Chapters IV and V respectively.

# CHAPTER II: SUMMARY OF PROJECT OBJECTIVES AND RESULTS

## OVERALL PROJECT IMPLEMENTATION PROGRESS

We measured the amount of technical work carried out by JFRBA teams in technical areas as compared to the total amount of work planned for the entire work period. Figure 1 shows the amount of project work performed in this quarter as a percentage of that planned for the year. The PPP team is lagging due to delays by the GOJ in deployed the PPP plan developed by JFRBA. The GFMIS team received hardware to build the new infrastructure much later than expected due to issues with awarding the subcontract for its installation, which has also negatively impacted the data migration and Hyperion module implementation, the latter being one of the key components of the upgrade process. Accordingly, the GFMIS team's centralized budget roll out plan fell behind.

**FIGURE 1: RATE OF PROJECT WORK IMPLEMENTATION**



## TEAM A: TAX REVENUE MOBILIZATION (AH)

### TEAM INTERMEDIATE RESULTS ASSIGNMENT

IR #3: Efficiency of Government of Jordan budgetary resources improved

- Sub-IR #1: Revenue performance improved

### SMART ANNUAL RESULTS

To achieve the long-term objectives below, the ISTD team established the following list of annual result goals for the JFRBA project year. Here, we provide an update on the team's progress following each annual result measurement goal.

- Improved quality of tax audits in compliance with Audit Manual.

**Measurement:** percentage of taxpayers audited, percentage of audits with no change, percentage of assessments with disapproval, percentage of assessments collected, automation of audit manual and accompanied change management, increased tax revenue from audits from 2015.

First Quarter Update: Taxpayers audited: 15%. ISTD has dedicated staff for automation of audit manual. Business requirements and specifications have been given to ISTD IT department.

- Improved taxpayer services for promotion of voluntary compliance

**Measurement:** Increased customer satisfaction with ISTD call center and single window service centers.

First Quarter Update: Relevant STTA reports were translated and are to be submitted to ISTD in the coming weeks. The DG has formed a restructuring team to consider taxpayer service recommendations.

- Create a performance management framework driven by results

**Measurement:** Number of ISTD assessors certified in TADAT, adoption of IMF's TADAT methodology, integration of monthly "Tax performance at a glance" reports.

First Quarter Update: 22 ISTD staff completed TADAT training and passed the exam. ISTD is preparing an IMF external TADAT assessment.

- Clearly defined internal Strategic Planning function

**Measurement:** Integration of TADAT findings in the strategic plan, roles and plans of staff evaluated.

First Quarter Update: To take place after IMF external TADAT assessment.

- Improved Internal Analytical capacity

**Measurement:** Capacity to update TADAT assessment on an annual basis for internal purposes, use and update tax microsimulation models transferred to ISTD.

First Quarter Update: To take place after IMF external TADAT assessment

### Key Highlights for the 1st Quarter

In an inter-agency coordinated effort, the Tax Administration Diagnostic Assessment Tool (TADAT) Secretariat, the International Monetary Fund (IMF)'s Middle East Regional Technical Assistance Center (METAC), and JFRBA conducted a dedicated TADAT Training Workshop and Exam for 23 Jordanian senior officials from the Income and Sales Tax Department (ISTD) and Ministry of Finance (MOF).

The three day workshop provided ISTD and MOF staff with an overview of the TADAT framework and methodology. Participants received intensive instruction on assessing the health of key components of a country's tax administration system and its level of maturity in the context of international good practice.

The training session received universal praise from participants for its methodology, content, quality of instructors, and event management.

## **TEAM B: PUBLIC FINANCIAL MANAGEMENT (AH)**

### **TEAM INTERMEDIATE RESULTS ASSIGNMENT**

IR #3: Efficiency of Government of Jordan budgetary resources improved

- Sub-IR #2: Budget execution improved, including a focus on promoting gender-responsive budgeting

### **SMART ANNUAL RESULTS**

To achieve the long-term objectives below, the GBD team established the following list of annual result goals for the JFRBA project year. Here, we provide an update on the team's progress following each annual result measurement goal.

- Enforced transparency, effectiveness, and efficiency in Budget preparation and implementation

**Measurement:** Performance Monitoring and Evaluation system is developed.

First Quarter Update: Draft of framework in progress.

- Strengthened capability to implement a fully operational Monitoring and Evaluation System

**Measurement:** Prepare a plan to automate PMEP process to specifications developed with the GBD, and map out the requirements and timeline associated.

First Quarter Update: No updates for first quarter.

- Reinforced Gender responsive budgeting concepts and techniques.

**Measurement:** One training course conducted to GBD staff and one training course conducted to a line ministry on GRB manual, including proposal to adopt 2-3 GRB key performance indicators.

First Quarter Update: No updates for first quarter.

### **Key Highlights for the 1st Quarter**

On Monday December 14, 2015, The General Budget Department conducted a two-day workshop covering the development and use of KPIs, including gender-related KPIs. The first round of the workshop included the Ministry of Health, the Ministry of Labor, and the Department of Statistics. The second round included the Ministry of Education, the Ministry of Energy, and the Ministry of Public Works.

Making results-oriented budgeting (ROB) work in Jordan requires being able to monitor, review, and evaluate financial and performance information to ensure effectiveness and efficiency in public spending.

The General Budget Department has taken the initiative to advance ROB in Jordan through the development and implementation of a monitoring and evaluation (M&E) framework that allows for monitoring, reviewing, and evaluating of the budget for performance and results.

Key Performance Indicators (KPIs) are a critical part of making the ROB and the M&E system work. KPIs create a link between financial allocations and performance and achievement of results. The workshop will equip budget and program

officers to refine program KPIs in their specific line ministries, improving the link between results and the line ministries' work, while permitting the monitoring and evaluation of progress toward achieving results

## TEAM C: FISCAL POLICY AND MINISTRY OF FINANCE (PA)

### TEAM INTERMEDIATE RESULTS ASSIGNMENT

IR #3: Efficiency of Government of Jordan budgetary resources improved

- Sub-IR #2: Budget execution improved, including a focus on promoting gender-responsive budgeting

### SMART ANNUAL RESULTS

To achieve the long-term objectives below, the MOF team established the following list of annual result goals for the JFRBA project year. Below please find an update on the team's progress following each annual result measurement goal

- Delivery of fiscal policy analysis on request by the Ministry's senior management;

**Measurement:** Five analytical and policy reports produced.

First Quarter Update: Two reports produced, one by JFRBA staff, one by MOF staff.

- Support planning for implementation of the JFRBA International Public Sector Accounting Standards (IPSAS) Project plan;

**Measurement:** mapping of IPSAS implementation requirements developed and delivered to the Ministry's senior management, number of MOF staff trained.

First Quarter Update: Workshops held for financial managers in pilot ministries and institutions. A training course was also held for professional accountants in pilot ministries and institutions on implementing the standards of revenues and expenditures. New chart of accounts created as well as a form for the procedure manual.

- Support compliance with IMF conditionality in terms of economic modeling and reporting;

**Measurement:** Variance between SEPD economic models and IMF models minimal.

First Quarter Update: Produced a quarterly micro model. Work still needed to be consistent with IMF model.

- Solidify and strengthen sustainable modeling capacity at the SEPD;

**Measurement:** Two quarterly policy briefs produced by SEPD analysts as a proof they can both use models and manipulate assumptions on their own.

First Quarter Update: Two workshops were held to acquaint staff with micro model.

### Key Highlights for the 1st Quarter

In an inter-agency coordinated effort, the Tax Administration Diagnostic Assessment Tool (TADAT) Secretariat and the International Monetary Fund (IMF)'s Middle East Regional Technical Assistance Center (METAC), and the USAID Fiscal Reform Project (FRP) conducted a dedicated TADAT Training Workshop and Exam for 23 Jordanian senior officials from the Income and Sales Tax Department (ISTD) and Ministry of Finance (MOF). The three day workshop provided ISTD and MOF staff with an overview of the TADAT framework and methodology. Participants received intensive instruction on assessing the health of key components of a country's tax administration system and its level of maturity in the context of international good practice.

In collaboration with FRP, IMF METAC, and the TADAT Secretariat, the first TADAT assessment will be conducted in Jordan in early 2016. The Jordan Ministry of Finance's new cadre of TADAT-trained staff will be better able to support

the TADAT assessment conducted by external assessors, while having an opportunity to introduce a performance driven approach to its planning and operation.

## TEAM D: CUSTOMS ADMINISTRATION AND TRADE FACILITATION

### TEAM INTERMEDIATE RESULTS ASSIGNMENT

IR #1: Private sector competitiveness increased

- Sub-IR #3: Environment of doing business improved

### SMART ANNUAL RESULTS

To achieve the long-term objectives below, the JC team established the following list of annual result goals for the JFRBA project year. Below please find an update on the team's progress following each annual result measurement goal:

- Promote and Expand the National "Golden List"

**Measurement:** Number of new national "Golden List" members

August-September Update: Single Window decision was made to establish National Golden List, starting with 10 companies

First Quarter Update: JFRBA is supporting the Risk Management Technical Committee (RMTC) in establishing the National Golden List program for all agencies under the Single Window as well as setting the criteria that will be provided to all companies.

- Facilitate Trade by consolidating risk management of Customs and all Partner Government Agencies (PGAs)

**Measurement:** reduced processing time, and reduced number of procedures.

August-September Update: Joint Inspection Mechanism successfully launched in Aqaba Customs Center to enhance inspections process and expedite the release of goods at the center.

First Quarter Update: Provided support in reviewing the procedures at the Passenger Terminal Station Center as well as support in implementing Single Window and Pre-Arrival Processing. The World Bank Doing Business 2016 report was released; Jordan ranked 50 in the trading across borders indicator, jumping 27 spots from the 2011 report..

- Improve Risk Management Capacity

**Measurement:** Increased utilization of Risk Management in PGAs, increased efficiency of red lane declarations for both Jordan Customs and PGAs.

August-September Update: GOJ made a decision that the Aqaba Special Economic Zone Association (ASEZA) will supervise all agencies working at the Aqaba Customs Center, providing one reference point for all Partner Government Agencies (PGA)s working in Aqaba.

First Quarter Update: JFRBA is working with (PGA)to coordinate with ASEZA in order to streamline selectivity and risk management in Aqaba.

### TEAM INTERMEDIATE RESULTS ASSIGNMENT

IR #3: Efficiency of Government of Jordan budgetary resources improved

- Sub-IR # 2: Budget execution improved, including a focus on promoting gender-responsive budgeting

### Key Highlights for the 1st Quarter

The Jordan Customs Department and the World Customs Organization (WCO), with the support of JFRBA, celebrated the inauguration of the Jordan Regional Training Center. The training center will advance efforts to modernize Jordan's customs regime through high-quality training for customs officers, partner government agencies, and private sector representatives within the region.

The Jordan Customs Training Center joins the short list of Egypt, Lebanon, and Saudi Arabia as hosts of WCO-accredited regional centers in the Middle East. WCO's international network of Regional Training Centers plays a critical role in the development and delivery of training services that are adapted to specific, regional customs needs.

## TEAM F: GOVERNMENT FINANCIAL MANAGEMENT INFORMATION SYSTEM (PA)

### SMART ANNUAL RESULTS

To achieve the long-term objectives below, the GFMIS team established the following list of annual result goals for the JFRBA project year. Below please find an update on the team's progress following each annual result measurement goal.

- Upgrading and implementing GFMIS in 100% of central budget institutions

**Measurement:** Percentage of budget institutions using GFMIS and the percentage of budget reported through the GFMIS

First Quarter Update: Rollout on hold due to hardware/software upgrading process.

- Building a Capable Ministry of Finance Team that can run the GFMIS effectively

**Measurement:** Number of technical trainings given with evaluated competencies

First Quarter Update: No trainings held in quarter.

- Providing ongoing support to the institutions that are using the GFMIS

**Measurement:** Number of budget institutions that have been evaluated and upgrade the help desk system.

First Quarter Update: Help desk RFP released; in the process of collecting proposals.

- Start implementing GFMIS in independent institutions

**Measurement:** Implementing the GFMIS in one independent institution, and taking steps to convert from cash to accrual basis accounting

First Quarter Update: Accrual basis financial system is being built.

### Key Highlights for the 1st Quarter

JFRBA in collaboration with the Ministry of Finance held on Thursday, October 8th 2015, the Government Financial Management Information System (GFMIS) and International Public Sector Accounting Standards (IPSAS) workshop.

This workshop is part of a number of workshops and seminars that will identify the requirements to successfully implement IPSAS across Jordan's public sector.

The two-day workshop aimed for a successful twinning of GFMIS and IPSAS and to ensure consistent accounting as well as a transparent financial disclosure format. In addition, the workshop aimed to improve the quality of financial reports submitted by the public sector by ensuring a unified message across all the relevant departments in the Ministry of Finance tasked with different IPSAS activities throughout the resource allocation and reporting cycles.

The workshop was attended by 45 participants including the Ministry of Finance's senior management , the IPSAS task force, and the GFMS joint team.

## **TEAM G: PUBLIC PRIVATE PARTNERSHIPS (PA)**

### **TEAM INTERMEDIATE RESULTS ASSIGNMENT**

IR #3: Efficiency of GOJ budgetary resources improved

- Sub-IR # 3: Public-private partnerships developed

### **SMART ANNUAL RESULTS**

To achieve the long-term objectives below, the PPP team established the following list of annual result goals for the JFRBA project year. Here, we provide an update on the team's progress following each annual result measurement goal.

- Develop a PPP outreach strategy that delivers key messages to the public;

**Measurement:** An outreach strategy is developed.

First Quarter Update: Outreach strategy document completed; to be submitted to Minister and S.G. for approval.

- Develop a PPP unit website and a PPP database;

**Measurement:** A website is developed with a database of potentially viable projects.

First Quarter Update: Website development and content complete. MOF and JFRBA staff received necessary training; pending National Information Technology Center (NITC) approval for hosting.

- Build capacity of the PPP unit to support Contracting Authorities;

**Measurement:** Provide a program of technical training, and oversee two contracting authorities' work to structure 1-2 PPP transactions using the PPP Guidebook.

First Quarter Update: No updates for first quarter.



# CHAPTER III: PROGRESS TO DATE BASED ON RESULTS INDICATORS

Working with a host of government institutions (MOF, GBD, JC, line ministries, tax and customs administrations, among others), JFRBA applies a “whole-of-government” approach to foster innovative, responsive, and efficient government, whether through better provision of health care services, better targeted cash assistance to the poor, or simply smarter spending. Collectively, these improvements enhance government effectiveness, improve the business environment, and create the conditions necessary to attract new investments, create jobs, spur economic growth, and improve Jordanians’ standard of living.

## MONITORING AND EVALUATION (M&E)

The JFRBA Performance Management Plan and related Activity Monitoring and Evaluation Plan (AMEP) are integral parts of the full Performance Management Cycle that ensures that project objectives are consistently being met in an effective and efficient manner. Together they guide JFRBA activity design with consideration for the following components:

- USAID F-Indicators which are outlined in the Mission Performance Management Plan.
- JFRBA project management indicators; used to internally manage different project activities.
- All JFRBA indicators as requested by the contract’s Scope of Work.

JFRBA’s AMEP reports are shared with the teams and discussed with counterparts to enhance decision making and to ensure activities are implemented as closely in accordance to the proposed work plan as possible. They are also used as internal tools to learn about the progress of certain activities and aid in future organizational decisions. Additional gender sensitive indicators may be added after the completion of a gender analysis. All relevant data will be disaggregated by sex.

## JFRBA PERFORMANCE INDICATOR TARGETS

### OBJECTIVE 1: IMPROVING EFFECTIVE POLICY ANALYSIS AND EXECUTION

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
C2.B	Number of MTDS recommendations implemented within MOF	Annually	MoF	0	4	0	
C3.B	Number of staff trained in international accounting standards	Annually	MoF	0	30	35	
C4.a.B	Number of analytical reports	Quarterly	MoF	0	2	1	

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
	and policy papers issued						
C4.b.B	Number of analytical reports produced solely by MOF staff	Quarterly	MoF	0	3	1	
C5.B	Number of users with dashboard installed	Quarterly	MoF	0	15	0	Delay was caused as a result of GFMS upgrading their hardware
C6.B	Percentage of women participants in training	Quarterly	MoF	39%	45%	22%	
C7.B	Percentage difference between GOJ 2015 actual and forecasted revenues	Quarterly	MoF	5%	3%	N/A	
C8.B	Fiscal Deficit Consolidation assessment report complete	Annually	MoF	No	Yes	No	

## OBJECTIVE 2: IMPROVING EFFICIENCY OF PUBLIC RESOURCES THROUGH STRONG PUBLIC FINANCIAL MANAGEMENT

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
F1.B	Percentage of budget institutions in which GFMS has been implemented	Quarterly	MOF	75.7%	100%	84%	Implementation pending completion of installation and migration process
F2.B	Percentage of the central government's budget reporting through GFMS.	Quarterly	MOF	83.8%	100%	87%	
F5.B	Number of reports issued by MOF staff using Business Intelligence (BI)	Quarterly	MOF	0	1	1	
F6.B	Implement GFMS at an independent institution	Quarterly	MOF	0	1	0	Pending IRM approval to purchase necessary server
F8.B	Percentage of women participants in training	Quarterly	MOF	28%	35%	-	No training sessions were held in first quarter
F9.B	Number of video tutorials	Quarterly	MOF	0	7	0	

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
F10.B	Operational plan to transition GOJ from cash to accrual basis accounting	Annually	MOF	No	Yes	No	
F11.B	Upgrade software	Annually	MOF	No	Yes	Yes	

### OBJECTIVE 3: IMPLEMENTING MONITORING AND EVALUATION METHODOLOGIES

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
B1.a.B	M&E framework is developed	Quarterly	GBD	No	Yes	No	
B2.B	Include standardized M&E forms in Budget Circular	Quarterly	GBD	No	Yes	No	
B3.B	Budget KPIs for pilot ministries assessed and revised	Annually	GBD	No	Yes	No	
B4.B	Fiscal decentralization study conducted	Annually	GBD	No	Yes	No	
B5.B	Gender responsive budgeting piloted in target line ministry	Annually	GBD	No	Yes	No	
B7.B	Percentage of women participants in training	Quarterly	GBD	22%	30%	13%	

### OBJECTIVE 4: ENHANCING REVENUE MOBILIZATION THROUGH IMPROVED REVENUE ADMINISTRATION

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
A1.B	Incorporate 2015 TADAT methodology into strategic planning	Annually	ISTD	No	Yes	No	
A2.B	Number of directorates that adopted performance management reports	Quarterly	ISTD	0	3	0	
A3.B	Degree to which new tax audit procedures are	Quarterly	ISTD	0	10	0	

	implemented						
A5.B	Conduct public private dialogue forums	Quarterly	ISTD	0	2	0	
A6.B	Taxpayers audited	Quarterly	ISTD	33%	15%	15%	
A7.B	Audits with no change in tax liability	Quarterly	ISTD	70%	50%	40%	
A8.B	Assessments of audits with disapproval	Quarterly	ISTD	TBD	TBD	N/A	
A9.B	Audit assessments collected	Quarterly	ISTD	TBD	TBD	N/A	
A10. a.B	Tax revenue	Quarterly	ISTD	3.3 billion JOD	3.88 billion JOD	3.625 billion JOD	
A10. b.B	Income tax revenue as a percentage of GDP	Quarterly	ISTD	3%	3.3%	3.3%	
A11. B	Overall debt ratio	Quarterly	ISTD	60%	55%	55%	
A12. B	Percentage of women participants in training	Quarterly	ISTD	25%	30%	23%	
A13. B	Number of TADAT certified ISTD ad MOF officials	Annually	ISTD	0	10	23	
A14. B	ISTD IT Strategy Review completed	Annually	ISTD	No	Yes	Yes	
A16. B	Revised business process and taxpayer services operational plans	Annually	ISTD	No	Yes	Yes	
A17. B	New audit manual integrated into the automated audit management system AMS		ISTD	No	Yes	No	
A18. B	Revised tax arrears collection procedures		ISTD	No	Yes	No	

## OBJECTIVE 6: BUILDING PUBLIC PRIVATE PARTNERSHIP CAPACITY

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
G2.B	Establish PPP Guidebook	Annually	PPP Unit	No	Yes		Bylaws compete; pending PM approval
G3.B	PPP Outreach Strategy	Annually	PPP Unit	No	Yes	Yes	

G4.B	A PPP Website is developed	Annually	PPP Unit	No	Yes	No	Content complete; Pending NITC approval for hosting
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## OBJECTIVE 7: STRENGTHENING EFFICIENCY IN TRADING ACROSS BORDERS

Ref	Performance Indicator	Frequency	Data Source	Baseline	JFRBA Target	JFRBA Actual	Comments
D1.B	Number of new national Golden List participants/ Number of Jordan Customs Golden List Participants	Quarterly	JC	0/54	10/59	10/55	
D2.B	Conduct public private dialogue forums	Quarterly	JC	0	3	0	
D3.B	Customs processing time	Annually	JC	9.5	8.5	N/A	The Time Release Study, meant to be finalized and released in October 2015, is still under review.
D5.B	Percentage of red-laned declarations where infractions or non-compliance is discovered	Quarterly	JC	35%	38%	37.23%	
D7.B	Percentage of women participants in training	Quarterly	JC	16%	25%	-	No training sessions were held in the first quarter
D8.B	Complete technical work for ISO 27001 certification	Annually	JC	No	Yes	Yes	
D9.B	PAP & SW implementation at Aqaba Passengers Station Customs Center	Annually	JC	No	Yes	No	

## USAID FOREIGN ASSISTANCE INDICATORS

Ref	Performance Indicator	Frequency	Data Source	JFRBA Target	JFRBA Actual	Comments
1.4.1.c	Person hours of training completed in fiscal policy and fiscal administration supported by USG assistance	Quarterly	Project Records	6,525	1,989	
1.4.1.c.1	Number of men	Quarterly	Project Records	4,894	1,605	
1.4.1.c.2	Number of women	Quarterly	Project Records	1,631	384	





# CHAPTER V: CONTRACTUAL UPDATES

## CONTRACT MODIFICATIONS

No contract modifications were signed during the reporting period. It is expected that a contract modification will be awarded in the next quarter to obligate the remaining funds to the contract ceiling, increasing it from the current obligation of \$7,246,039.80 to \$9,692,076.61.

## DELIVERABLES COMPLETED THIS QUARTER

The following deliverables were submitted to USAID during the reporting period by the stipulated due date:

Deliverable	Date Submitted	Date Approved
Quarter Four Financial and Technical Report	10/21/2015	Pending
Extension PMP/AMEP		

## PROJECTED USAID APPROVALS, WAIVERS OR DEVIATION REQUESTS ANTICIPATED DURING THE NEXT QUARTER

The project currently has the following approvals, waivers or deviation requests **outstanding** as of 24 January 2016:

Deliverables
Q4 Technical and Financial Report (Submitted 10/21/2015)
Extension Work Plan (Final Revision Submitted 9/16/2015)
Q3 Technical and Financial Report (Submitted 07/14/2015)
Q1 Technical and Financial Report (Submitted 02/09/2015)
Personnel, Technical and/or Initial Rate Approval
Waiver for salary payments in excess of the Mission's LCP for CCNs (Submitted Request 10/1/2015)
Other
N/A

The project is expecting to submit the following approvals, waivers or deviation requests:

Deliverables
2016 Q2 Financial and Technical Report
Personnel Technical and/or Initial Rate Approval
Select IRM requests

**Other**

Annual Inventory Report

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# APPENDIX A: GLOSSARY OF ACRONYMS

AB	Audit Bureau
AH	Ad Hoc (programmatic support)
ASYCUDA	Automated System for Customs Data
AMEP	Activity Monitoring and Evaluation Report
CCO	Customer Care Officers
DAI	Development Alternatives, Inc.
DG	Director General
DO	Development Objectives
GBD	General Budget Department
GDP	Gross Domestic Product
GFMS	Government Financial Management Information System
GOJ	Government of Jordan
GRB	Gender Responsive Budgeting
ICT	Information and Communication Technology
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
IR	Intermediate Result
ISTD	Income and Sales Tax Department
IT	Information Technology
JC	Jordan Customs
JFRBA	Jordan Fiscal Reform Bridge Activity
KPI	Key Performance Indicator
LTTA	Long-Term Technical Assistance
M&E	Monitoring and Evaluation
MOE	Ministry of Education
MOF	Ministry of Finance
MOH	Ministry of Health
MOPIC	Ministry of Planning and International Cooperation

MTDS	Medium Term Debt Strategy
PA	Priority Area (of programmatic support)
PME	Performance Management and Evaluation
PPD	Public Private Dialogue
PPP	Public-Private Partnership
ROB	Results-Oriented Budgeting
SBA	Stand-By Arrangement
SMART	Specific, Measurable, Achievable, Relevant, Time Related
STTA	Short-Term Technical Assistance (Advisor)
TAMIS	Technical and Administrative Management Information System
ToT	Training of Trainers
UNCTAD	United Nations Conference on Trade and Development
USAID	United States Agency for International Development
WCO	World Customs Organization

# APPENDIX B: JFRBA PERFORMANCE INDICATORS TRACKING TABLE

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
A1.B	Incorporate 2015 TADAT methodology into strategic planning	4	ISTD	Annually	Yes/No	ISTD	Outcome	The externally led IMF TADAT assessment to be performed in early 2016 will serve as input for updating the ISTD strategic plan	Enables ISTD to measure institutional performance and to easily identify areas for improvement	No	Yes	No
A2.B	Number of directorates that adopted performance management reports	4	ISTD	Quarterly	Number	ISTD	Outcome	Using TADAT reports as basis, identify KPIs that can be incorporated into the performance framework of ISTD.	Enables ISTD to monitor and evaluate auditors performance regarding audit productivity; therefore increasing productivity	0	3	0
A3.B	Degree to which new tax audit procedures are implemented	4	ISTD	Quarterly	Number	ISTD	Outcome	Number of offices using the new audit manual adopted by unit.	Audit manual enables field officers improve audit productivity by following intl. best practices to enhance transparency and facilitate audit procedures	0	10	0
A5.B	Conduct public private dialogue forums	4	ISTD	Quarterly	Number	ISTD	Output	Number of awareness forums conducted amongst key stakeholders and the relevant target audience	PPD forums will raise awareness on tax policy best practices and tax reform efforts taking place in Jordan	0	2	0

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
A6.B	Taxpayers audited	4	ISTD	Quarterly	Percentage	ISTD	Outcome	Percentage of tax payers assigned for audit every year as compared to the number of tax payers who filed their tax returns in the same year	Helps improve audit risk management	33%	15%	15%
A7.B	Audits with no change in tax liability	4	ISTD	Quarterly	Percentage	ISTD	Outcome	Percentage of tax audits that resulted in no change in tax liability out of the total number of audits conducted	Lower figures indicate better audit productivity and more efficient use of time and resources	70%	50%	40%
A8.B	Assessments of audits with disapproval	4	ISTD	Quarterly	Percentage	ISTD	Outcome	Percentage of audits subject to tax appeals out of the audits that resulted in raising tax assessments	Measures affectivity, professionalism, and technical capabilities of the audit	TBD	TBD	N/A
A9.B	Audit assessments collected	4	ISTD	Quarterly	Percentage	ISTD	Outcome	Percentage of audit assessments actually paid out of the audit demands notified to the tax payers	Indicates ISTD's efficiency in collecting tax assessments	TBD	TBD	N/A
A10.a.B	Tax revenue	4	ISTD	Quarterly	Number	ISTD	Outcome	Income tax, general sales tax, and special sales tax revenue generated by taxpayers voluntary compliance	Measures efficiency of tax administration and the level of voluntary compliance of tax payers	3.3 billion JOD	3.88 billion JOD	3.625 billion JOD
A10.b.B	Income tax revenue as a percentage of GDP	4	ISTD	Quarterly	Percentage	ISTD	Outcome	Income tax generated by tax payers voluntary compliance as a percent of GDP	Measured efficiency of tax administration and the level of voluntary compliance of tax payers	3%	3.3%	3.3%
A11.B	Overall debt ratio	4	ISTD	Quarterly	Ratio	ISTD	Outcome	In a given year, percentage of the total tax arrears (collectible and non-collectible) over the total tax revenue of the same year	Measures efficiency of tax administration and the audit, collection, and enforcement functions	60%	55%	55%

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
A12. B	Percentage of women participants in training	4	ISTD	Quarterly	Percentag	ISTD	Outcome	Number of women participants out of total participants in any given training	Building capacity in ISTD and allowing women to share equitably in economic benefits and capacity development.	25%	30%	23%
A13. B	Number of TADAT certified ISTD ad MOF officials	4	ISTD	Annually	Number	ISTD	Outcome	Certified TADAT trainees or certified TADAT assessors	TADAT certified officials will help ISTD comply with the external TADAT assessment requirements, incorporate TADAT KPIs into ISTD strategy, and qualify ISTD possible future assessors	0	10	23
A14. B	ISTD IT Strategy Review completed	4	ISTD	Annually	Yes/No	ISTD	Output	Comprehensive assessment of the current ICT situation for improvement	Upgrade the capacity of ISTD software and hardware to improve overall ISTD operations.	No	Yes	Yes
A16. B	Revised business process and taxpayer services operational plans	4	ISTD	Annually	Yes/No	ISTD	Output	Restructuring ISTD taxpayer service function to be in line with international best practices.	Taxpayer satisfaction will be increased, which in turn will have a positive effect on the voluntary tax compliance	No	Yes	Yes
A17. B	New audit manual integrated into the automated audit management system AMS			Annually				Having streamlined and consistent automated audit procedures in all ISTD offices	To improve audit quality and monitor auditor performance	No	Yes	No
A18. B	Revised tax arrears collection procedures			Quarterly				Assess the current collection procedures for improvement	To improve collection procedures to reduce tax arrears	No	Yes	No

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
B1.a. B	M&E framework is developed	3	GBD	Quarterly	Yes/No	GBD	Outcome	Explains the Monitoring, Review, and Evaluation (MRE) System	To provide detailed roles and responsibilities in MRE for GBD and government departments and units, in support of results-based budgeting	No	Yes	No
B2.B	Include standardized M&E forms in Budget Circular	3	GBD	Quarterly	Yes/No	GBD	Output	Monitoring & Evaluation forms are included within the Budget Circular.	Ensures cooperation of line ministries in providing GBD with data required for the system.	No	Yes	No
B3.B	Budget KPIs for pilot ministries assessed and revised	3	GBD	Annually	Yes/No	GBD	Outcome	Review, assess and revise KPIs of the selected pilot ministries to determine whether they meet good practice criteria. Pilot ministries are to adopt the revised KPIs.	KPIs should be accurate, comprehensive, appropriate and relevant to stated government's strategy, objectives, and programs. Also they are essential tools for monitoring and evaluating the performance of the government departments and units.	No	Yes	No
B4.B	Fiscal decentralization study conducted	3	GBD	Annually	Yes/No	GBD	Output	A study providing assessment of current intergovernmental fiscal relations, analysis of new decentralization and municipal laws, and options and recommendations for implementing decentralization reform.	The study would serve as a white paper for the GOJ for implementing the newly passed legislation, including support in local public financial management of decentralized budgets at the governorate and municipal levels.	No	Yes	No
B5.B	Gender responsive budgeting piloted in target line ministry	3	GBD	Annually	Yes/No	GBD	Outcome	Promote gender equality and ensure transparency and accountability of government spending	Understanding gender responsive budgeting will lead to a better more effective future planning and program delivery.	No	Yes	No

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
B7.B	Percentage of women participants in training	3	GBD	Quarterly	Percentage	GBD	Outcome	Number of women participants out of total participants in any given training	Building capacity in GBD and allowing women to share equitably in economic benefits and capacity development.	22%	30%	13%
C2.B	Number of MTDS recommendations implemented within MOF	1	MOF	Annually	Number	MOF	Outcome	MOF adopts and implements recommendations from the Medium Term Debt Strategy	Implementing the recommendations made in the MTDS will work to reduce the public debt ratio as a percentage of GDP in the medium term	0	4	0
C3.B	Number of staff trained in international accounting standards	1	MOF	Annually	Yes/No	MOF	Output	Train professional accountants how to apply transformation from cash to accrual basis	IPSAS, when properly implemented will improve the quality of financial reporting by the public sector, increase transparency and accountability of public financial management, and enable the public sector to improve decision making by providing reliable financial data and enhanced assessments of resource allocations.	0	30	35
C4.a. B	Number of analytical reports and policy papers issued	1	MOF	Quarterly	Number	MOF	Output	Number of reports and policy papers issued	Provides analytical insight to senior MOF staff	0	2	1
C4.b. B	Number of analytical reports produced solely by MOF staff	1	MOF	Quarterly	Number	MOF	Outcome	Number of reports and policy papers produced by MOF staff without JFRBA support	Improves in-house analytical capabilities of MOF staff and increasing senior-level demand for analysis from SEPD. Showing sustainability and ability of MOF staff to function independently as a result of capacity built	0	3	1

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
C5.B	Number of users with dashboard installed	1	MOF	Quarterly	Number	MOF	Outcome	Number of high level MOF staff with Business Intelligence dashboard installed	Provides access to real time data for economic indicators and relevant statistics that will aid in preparing reports	0	15	0
C6.B	Percentage of women participants in training	1	MOF	Quarterly	Percentage	MOF	Outcome	Number of women participants out of total participants in any given training	Building capacity in MOF and allowing women to share equitably in economic benefits and capacity development	39%	45%	22%
C7.B	Percentage difference between GOJ 2014 actual and forecasted revenues	1	MOF	Quarterly	Percentage	MOF	Outcome	The difference between the forecasted revenues reported by the model and the actual revenues of GOJ divided by the actual revenues of GOJ	Measures the quality of the macro and revenue models and reflects the capacity building of SEPD staff on running and interpreting results of these models	5%	3%	N/A
C8.B	Fiscal Deficit Consolidation assessment report complete	1	MOF	Annually	Yes/No	MOF	Output	A report detailing steps to consolidate the budget of public and autonomous institutions	A consolidated budget eliminates transfer duplications among public institutions and public government	No	Yes	No
D1.B	Number of new national Golden List participants/ Number of Jordan Customs Golden List Participants	7	JC	Quarterly	Number	JC	Outcome	Number of businesses participating in the Golden List program	Measures an increase in participation, which indicates voluntary compliance with trade requirements, stronger relationships with the private sector and ultimately trade facilitation	0/54	10/59	10/55

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
D2.B	Conduct public private dialogue forums	7	JC	Quarterly	Number	JC	Output	Number of awareness forums conducted amongst key stakeholders and the relevant target audience	Raise awareness amongst the private sector and Jordan's business leaders on the various trade facilitation programs that JC is implementing including the GL, PAP, and the centralized processing center.	0	3	0
D3.B	Customs processing time	7	JC	Annually	Number	JC	Outcome	Time needed for customs to finalize and complete customs declaration processing and formalities within JC	Reduced customs processing time will in turn lead to reduced processing time at the border, reduction in time to import/export, and enhance trade facilitation	9.5	8.5	N/A
D5.B	Percentage of red-laned declarations where infractions or non-compliance is discovered	7	JC	Quarterly	Percentage	JC	Outcome	Measured change in the cases of non-compliance identified, as a percentage of total red-laned declarations.	Increase in percentage indicates better risk management and more efficient selectivity for red-laning shipments.	35%	38%	37.23%
D7.B	Percentage of women participants in training	7	JC	Quarterly	Percentage	JC	Outcome	Number of women participants out of total participants in any given training	Building capacity in JC and allowing women to share equitably in economic benefits and capacity development.	16%	25%	-
D8.B	Complete technical work for ISO 27001 certification	7	JC	Annually	Yes/No	JC	Outcome	Certified in ISO 27001 information security	The improved information security regime will prevent illegal conduct and establish a solid base for the safety and security of systems and information	No	Yes	Yes

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
D9.B	PAP & SW implementation at Aqaba Passengers Station Customs Center	7	JC	Annually	Yes/No	JC	Outcome	Implementing Pre-Arrival Processing (PAP) and Single Window (SW) in Aqaba Passengers Station Customs Center	Increasing trade facilitation and reducing processing time and cost by introducing SW and PAP procedures at the Fairy Station (goods and passengers) between Aqaba and Egypt.	No	Yes	No
F1.B	Percentage of budget institutions in which GFMS has been implemented	2	GFMS	Quarterly	Number	MOF	Outcome	Number of budget institutions using GFMS, as a percentage of 74 total planned government entities (ministries/departments and large regional financial centers).	Tracks the use of GFMS throughout the Government of Jordan for efficient use of public resources and management of public expenditure	75.7%	100%	84%
F2.B	Percentage of the central government's budget reporting through GFMS.	2	GFMS	Quarterly	Percentage	MOF	Outcome	Percentage of budget institutions using GFMS according to the weight each institution holds in the GOJ budget	Tracks the use of GFMS throughout the Government of Jordan for efficient use of public resources and management of public expenditure. Using each institutions weight in the budget allows for a more accurate depiction of the degree of GFMS implementation	83.8%	100%	87%
F5.B	Number of reports issued by MOF staff using Business Intelligence (BI)	2	GFMS	Quarterly	Number	MOF	Outcome	For MOF staff to solely produce BI reports which include statistical data and charts	Utilize the information that is entered on GFMS and gives decision makers real-time data.	0	1	1
F6.B	Implement GFMS in an independent institution	2	GFMS	Quarterly	Number	MOF	Outcome	Piloting GFMS in one independent institution	Implementing GFMS in an independent institution is a step towards integrating the financial control and reporting for centralized budget and independent institutions	0	1	0

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
F8.B	Percentage of women participants in training	2	GFMIS	Quarterly	Percentage	MOF	Outcome	Number of women participants out of total participants in any given training	Building capacity in GFMIS and allowing women to share equitably in economic benefits and capacity development.	28%	35%	-
F9.B	Number of video tutorials	2	GFMIS	Quarterly	Number	MOF	Output	Brief video presentations on how to use GFMIS; covering all seven components to be disseminated among target users	Supporting knowledge and training tool for all GFMIS users across the GOJ to facilitate the training process	0	7	0
F10.B	Operational plan to transition GOJ from cash to accrual basis accounting	2	GFMIS	Annually	Yes/No	MOF	Output	The plan will present the guidelines and the requirements for GoJ to move from the cash based accounting to the accrual based accounting	Adopting accrual based accounting will put the GOJ in line with international accounting standards	No	Yes	No
F11.B	Upgrade software	2	GFMIS	Annually	Yes/No	MOF	Outcome	Installation of the new GFMIS hardware and upgrading the GFMIS software	Upgrading the GFMIS will improve system performance, resolve fundamental issues and allow the system to be rolled out to cover all the budget institutions	No	Yes	Yes
G2.B	Establish PPP Guidebook	6	PPP	Annually	Yes/No	PPP Unit	Output	Manual of PPP requirements and guidelines	Following guidebook will create capacity, accountability, and transparency within GOJ stakeholders	No	Yes	No

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
G3.B	PPP Outreach Strategy	6	PPP	Annually	Yes/No	PPP Unit	Output	Summarizes the objectives, target audience, and outreach tools needed to raise awareness on PPPs	Strategy will raise awareness amongst key stakeholders in the public and private sectors about the PPP program	No	Yes	Yes
G4.B	A PPP Website is developed	6	PPP	Annually	Yes/No	PPP Unit	Output	An online platform that includes all relevant PPP documents, background information.	Ensuring transparency, and making PPP information widely available to the public	No	Yes	No



# APPENDIX C: USAID FOREIGN ASSISTANCE AND CUSTOM INDICATORS

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
1.1.1.d	Number of days of technical assistance trade and investment environment provided to counterparts or stakeholders	DO#1 Economic Development	Cross cutting	Annually	Days	TAMIS	output	Number of days of LOE of expat and CCN, STTA and LTTA supporting Team D and G activities	This is an output measure of trade and investment related technical assistance used to address trade and investment capacity building issues with the goal of generating results such as reforms to the trade and investment regime/capacity building that lead to impacts in attracting investment and generating growth			
1.1.1.e	Person hours of training completed in trade and investment capacity building supported by USG assistance	DO#1 Economic Development	Cross cutting	Quarterly	Hours	TAMIS	output	Number of USG-supported training hours that were completed by training participants relating to topics of investment capacity building and trade.	This is an output measure of training in trade and investment capacity building area. This is a primary means of delivering technical assistance			
1.4.1.a	Primary fiscal deficit relative to GDP	DO#1 Economic Development	MOF	Annually	Percent	IMF	Outcome	Represents fiscal deficit as a percentage of GDP. (Domestic Revenues-Total Expenditure (excluding interest payment))	Decrease in fiscal deficits promotes economic growth, reducing government spending and increasing revenues which will improve business confidence, and prompt improved economic conditions.			
1.4.1.c	Person hours of training completed in fiscal policy and fiscal administration supported by USG assistance	DO#1 Economic Development	Cross Cutting	Quarterly	Number	TAMIS	Output	Number of hours of training per person in fiscal policy and fiscal administration provided	Training is a key input to efforts to build capacity in fiscal policy and fiscal administration, towards improving the macroeconomic foundation for growth.		6,525	1,989

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	JFRBA-PY2015 (*: results made available in July 2015)	
											Target	Actual
1.4.3.b	Ratio of private sector to public sector funds in public private partnerships	DO#1 Economic Development	PPP	Annually	Ratio	MOF	Outcome	Represents ratio private sector to public sector funds in public private partnerships.	The ratio will provide insight regarding the interest in partnering with the government. The higher the ratio, the better private sector interest and reduction in government resources required to compete a task, thus improving the fiscal situation			
C.1.4.a	Level of Government Debt as a Percent of GDP	DO#1 Economic Development	MOF	Annually	Percentage	MOF	Outcome	The level of Government debt (both domestic and external debts) and its ratio to Jordan's GDP. Calculated by dividing Net Outstanding Public Debt by Jordan's GDP. Net Outstanding Public Debt is equal to the sum of External Debt (Budget and Guarantees) and Net Domestic Debt. Net Domestic Debt is equal to "gross domestic debt" minus deposits with the banking system	The debt to GDP ratio reflects available fiscal space based on the threshold defined in Jordan's public debt law. Also, it is a good indication of Jordan's capacity to pay back debt, including principal and debt service. Finally, the ratio is a good barometer of the country's ability to borrow domestically and externally.			

# APPENDIX D: FRP II SUSTAINABILITY INDICATORS

Ref	Indicator	Objective	Component	Frequency	Unit of Measure	Data Source	Type	Definition	Justification/Management Utility	Baseline	Year 1 – PY 2010 (*: results made available in spring 2011)		Year 2 - PY 2011 (*: results made available in spring 2012)		Year 3 - PY 2012 results made available in spring 2013)		Year 4 - PY 2013 (*: results made available in spring 2013)		Year 5 - PY 2014 (*: results not available in August 2014)		JFRBA-PY2015 (*: results made available in July 2015)	
										(Y1)	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
A1	Ratio of taxpayers to tax administration staff*	4	ISTD	Annually	Percent	ISTD	Outcome	Number of active taxpayers (corporate and individual) per tax administration employee.	Measures tax administration efficiency. This ratio improves when number of taxpayers increases, or when tax administration growth is rationalized.	53:1	75:1	60:1	85:1	82:1	100:1	96:1	125:1	110:1	150:1	114:1	125:1	103:1
A3	Number of delinquent taxpayers	4	ISTD	Annually	Number	ISTD	Outcome	Number of taxpayers that should pay, but have not, or taxpayers in arrears.	Tracks ISTD performance in reducing number of delinquent taxpayers.	119,000	113,050	101,330	95,200	123,000	83,300	126,605	71,400	480,389	59,500	18,433	15,000	N/A
A5	ISTD cost of collecting taxes as percentage of tax revenues*	4	ISTD	Annually	Percent	ISTD	Outcome	Cost of collecting taxes measured by ISTD annual budget, as a percentage of total revenue collected by the department.	Connects the cost of administering the tax system to the total revenues collected by the tax administration.	0.53%	0.53%	0.59%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.6%	0.67%	0.70%	.57%
B3	Percentage increase in budget entities publicizing key performance indicators	3	GBD	Annually	Percent	GBD	Output	Number of budget entities publicizing KPIs on their websites in a certain year, as a percentage of total budget entities.	Tracks GOJ advances in engaging public to oversee government financial performance.	0	7%	7%	12.5%	12.5%	0.25	10.7%	35%	30%	20%	15%	20%	N/A
C5	Number of GOJ programs that undergo budgetary impact analysis	1	MOF	Annually	Number	MOF	Outcome	Number of GOJ programs or policies that undergo medium to long-term budgetary impact analysis.	More efficient and cost effective use of public resources by assessing feasibility and influencing design of programs to most efficiently use of resources.	0	2	0	2	6	2	2	2	4	2	2	2	2
D1	Number of Partner Government Agencies included in Single Window, and number of Single Window border locations	7	JC	Annually	Number	Jordan Customs	Outcome	Number of PGAs that are included in Single Window and have signed MOUs with JC, and number of border locations that operate Single Window procedures.	More participating PGAs in Single Window, and increased number of Single Windows, reduces burden of compliance on traders. Results are represented as #PGAs/#SWs.	3 PGAs/ 5 SWs	3/7	3/8	3/8	4/8	5/8	5/8	6/8	6/11	6/12	6/11	6/14	6/17

D3	Customs ICT systems used	7	JC	Annually	Number	Jordan Customs	Output	Number of systems upgraded or integrated with other systems, and use of parameters.	Measures the use of efficient automation systems by JC.	1	1	1	1	1	0	6	1	11	10	11	14	25
F8	Percentage of implementing building capacity plan of GFMS staff	2	GFMS	Quarterly	Percent	MOF	Output	Skills assessment completed and capacity building plan implemented.	Measures the extent GFMS team was successful in creating Knowledge.	0	New indicator								35%	35%	90%	35%

# APPENDIX E: CAPACITY BUILDING & OUTREACH EVENTS

The tables below summarize JFRBA's formal outreach and capacity building events that were delivered throughout the quarter.

## Capacity Building

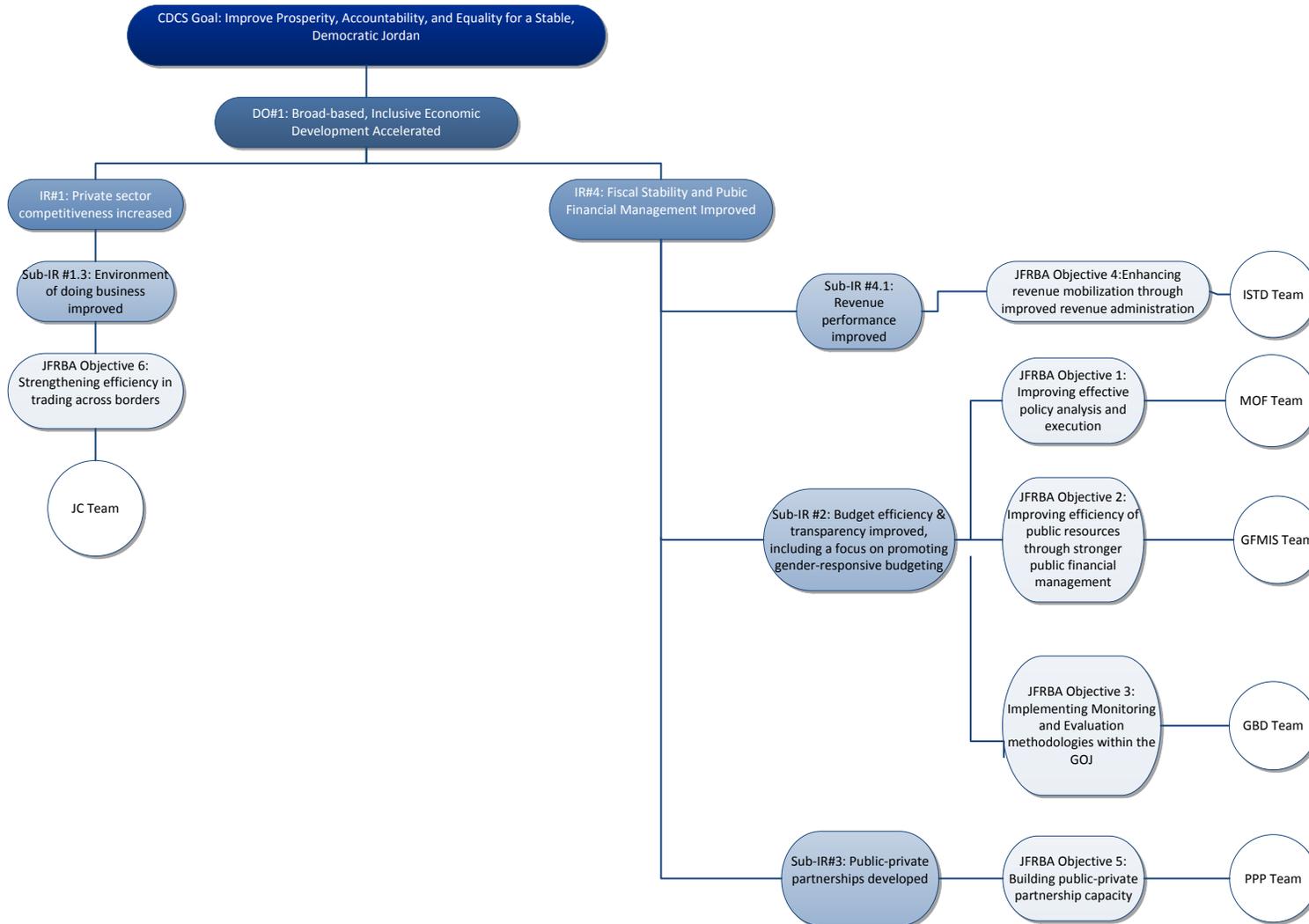
No.	Event Title	Venue	No. of Participants	Females	Type of Event	Date	Team	Target Group
1	IPSAS and GFMIS Requirements Focus Group	Holiday Inn Hotel- Dead Sea	40	6	Workshop/Seminar	8-10 Oct,2015	Component F (GFMIS)	IPSAS and GFMIS track leads, Financial managers and financial Directors of Selected Institutions
2	IPSAS & GFMIS implementation (Technical Requirements Round (1))	GFMIS Meeting Room	35	11	Workshop/Seminar	26-27 Oct,2015	Component C (MOF)	IPSAS and GFMIS track leads, Financial managers and financial Directors of Selected Institutions
3	ISTD Taxpayer Service Focus Group (LTOs)	Sheraton Hotel	27	3	Meeting	3 Nov, 2015	Component A (ISTD)	Bringing together ISTD's Taxpayer Service Teams Together with the a Representative Group Taxpayers from the LTO and MTO
4	ISTD Taxpayer Service Focus Group (MTOs)	Sheraton Hotel	31	3	Meeting	4 Nov, 2015	Component A (ISTD)	Bringing together ISTD's Taxpayer Service Teams Together with the a Representative Group Taxpayers from the LTO and MTO
5	IPSAS and GFMIS Requirements Workshop III	Crown Plaza Hotel- Dead Sea	38	5	Workshop/Seminar	12-14 Nov, 2015	Component C (MOF)	IPSAS and GFMIS track leads, Head of Financial divisions of selected pilot institutions
6	The Role of Taxpayer Service in Voluntary Compliance	ISTD Hashemiyah Training Room	21	3	Meeting	25 Nov, 2015	Component A (ISTD)	ISTD senior management and taxpayer-related staff

7	Monitoring and Evaluation Workshop	GBD Meeting Room	36	5	Meeting	26 Nov, 2015	Component B (GBD)	GBD Sector Leads and Budget Analysts
8	TADAT Training Workshop and Exam	Grand Hyatt Hotel	23	5	Training Course	6-8 Dec, 2015	Component A (ISTD)	ISTD and MOF Employee
9	KPI's Training	GBD Meeting Room	37	3	Meeting	14 Dec, 2015	Component B (GBD)	GBD sector leads and budget analysts
10	Macro & Revenue Models Brainstorming Session	MoF Meeting Room	11	3	Meeting	17 Dec, 2015	Component C (MOF)	MOF SEPD Staff & ISTD Staff
	<b>Total</b>		299	47				

**Outreach Events**

No.	Event Title	Venue	No. of Participants	Females	Type of Event	Date	Team	Target Group
1	Customs Regional Training Center inauguration by GOJ and WCO	Grand Hyatt Hotel- Amman	79	13	Workshop/Seminar	10 Nov, 2015	Component F (Customs )	Concerned parties from Jordan Customs, WCO, and other stakeholders including PGA's (MOA, FDA, JSMO), Trade community, and donors.
	<b>Total</b>		79	13				

# APPENDIX F: JFRBA RESULTS FRAMEWORK



Jordan Fiscal Reform Bridge Activity  
Mecca St., Noufan So'oud Alodwan St.  
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مشروع الإصلاح المالي  
Fiscal Reform Project