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JORDAN FISCAL REFORM BRIDGE ACTIVITY

QUARTERLY REPORT: JANUARY 1, 2015 – MARCH 31, 2015

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CHAPTER I: INTRODUCTION

PROJECT DESCRIPTION

The USAID-funded Jordan Fiscal Reform Bridge Activity (JFRBA) is pleased to present its Quarterly Performance Report for the 2nd quarter, covering the period January 1, 2015, through March 31, 2015.

JFRBA is a \$4,800,003, ten month contract signed between USAID and Development Alternatives, Inc. (DAI) that allows for continued support to the Government of Jordan (GOJ) to improve public financial management (PFM) and increase financial stability within the Kingdom. 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 October 1, 2014 through July 31, 2015, JFRBA will focus on three priority areas (PA), namely: enhancing policy advice and macroeconomic analysis; promoting public financial management by fully rolling-out and institutionalizing the Government Financial Management Information System (GFMIS); and building Public-Private Partnership (PPP) capacity.

DAI is the USAID contractor responsible for the general management and execution of JFRBA. DAI has included as subcontractors Nathan Associates, and the Jordanian IHTIRAF Consulting firm. DAI's subcontractors offer specialized expertise in targeted areas including local law, information technology, GFMIS, change management, and fiscal policy. Nathan Associates has primary responsibility for implementing activities with Jordan Customs (JC).

JFRBA's main government counterparts are the Ministry of Finance (MOF), Income & Sales Tax Department (ISTD), GBD, Audit Bureau (AB), JC, and GFMIS Project Management Unit at the MOF.

PROJECT OBJECTIVES

JFRBA directly contributes to USAID's Mission Country Development Cooperation Strategy 2013-2017 Development Objectives (DO), specifically DO # 1 "Broad-Based, Inclusive Economic Development Accelerated and the following corresponding intermediate and sub-intermediate results (IR):

- IR #1: Private Sector Competitiveness Increased (Sub-IR #3: Environment of Doing Business Improved).
- IR #3: Efficiency of Government of Jordan Budgetary Resources Improved (Sub-IR #1: Revenue Performance Improved; Sub-IR #2: Budget Execution Improved; Sub-IR #3: Public-Private Partnerships Developed).

JFRBA contribution to DO #1 is achieved through the collective pursuit of seven Project Objectives executed by seven Technical Delivery Teams. Appendix F illustrates the links between the DO, the IRs, and the teams. The seven Project Objectives follow:

- Objective 1: Improving effective policy analysis and execution
- Objective 2: Improving efficiency of public resources through stronger Public Financial Management.
- Objective 3: Implementing Results-Oriented Budgeting (ROB) methodologies
- Objective 4: Enhancing revenue mobilization through improved revenue administration
- Objective 5: Enhancing accountability, transparency and impact measurement & monitoring of government policies and actions
- Objective 6: Building Public Private Partnership capacity
- Objective 7: Strengthening efficiency in trading across borders

During the period October 1, 2014 through July 31, 2015, JFRBA will focus on three PAs, namely: enhancing policy advice and macroeconomic analysis; promoting public financial management by fully rolling-out and institutionalizing the

GFMIS; and building PPP capacity. Ad-hoc (AH) support will be provided in the following areas: ISTD, General Budget Department (GBD), JC, and AB.

The seven JFRBA teams are the following:

- **Team A:** Tax Revenue Mobilization (AH)
- **Team B:** Public Financial Management (AH)
- **Team C:** Fiscal Policy and Ministry of Finance (PA)
- **Team D:** Customs Administration and Trade Facilitation (PA)
- **Team E:** Government Performance Improvement (AH)
- **Team F:** General Financial Management Information System (PA)
- **Team G:** Public Private Partnerships (PA)

ORGANIZATION OF THIS REPORT

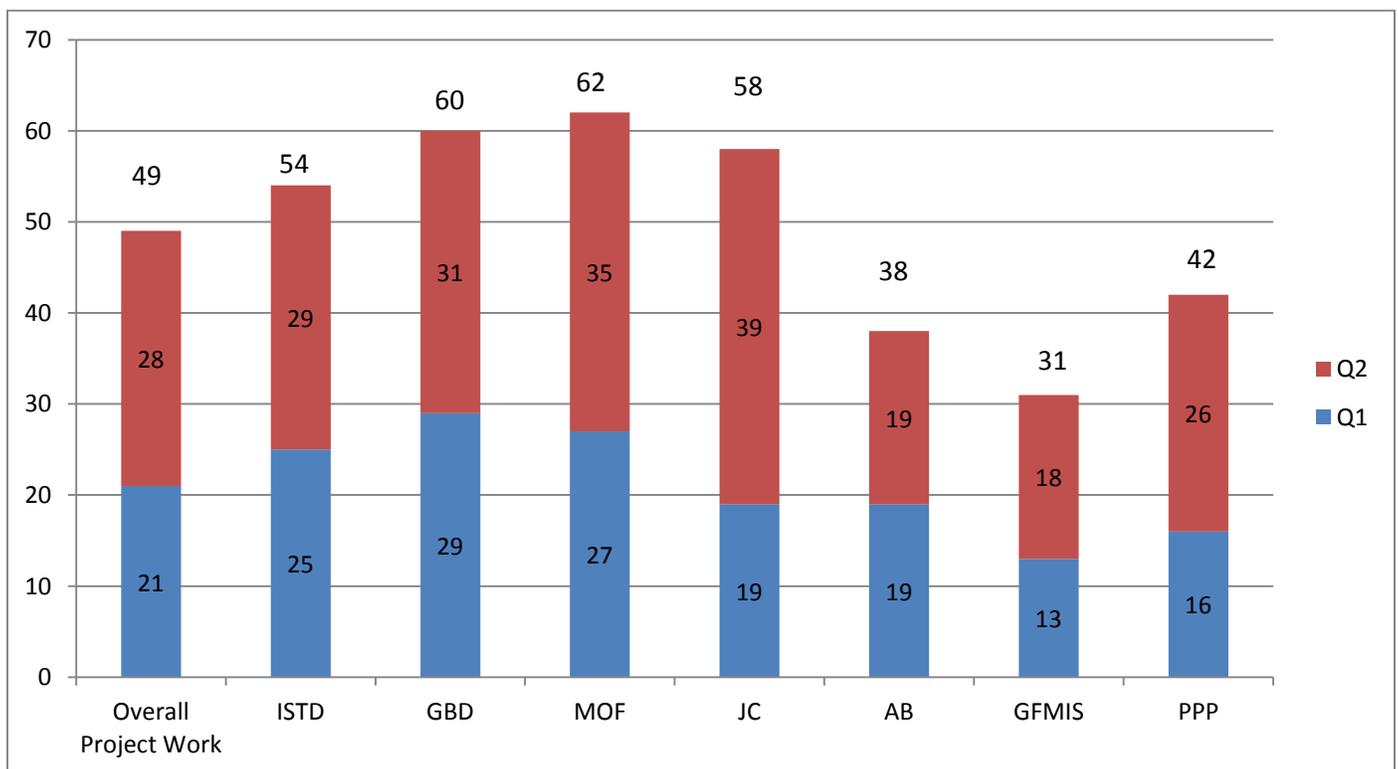
This report is organized into five chapters and includes six appendices. Chapter II, following the project overview and synopsis on the report's organization in this Chapter, presents details on each of the seven teams. The seven team sections discuss significant achievements and activities carried out during the quarter, in addition to work accomplished as compared to the JFRBA Work Plan. The completion percentage of Teams' main projects can be found in Appendix C of the report. 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 measure 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. On an overall basis, JFRBA has completed 49 percent of the overall annual work-plan. The ISTD, GBD, MOF, and JC teams are all ahead of schedule, standing at 54 percent, 60 percent, 62 percent, and 58 percent respectively. The GFMIS and PPP teams are lagging slightly. The PPP team tasks were slightly pushed back due to GOJ delays in deploying the plan and the PPP law passing in November 2014 rather than early 2014. The PPP team is also having difficulty finding qualified applicants to hire for support. The GFMIS team received hardware to build new infrastructure much later than expected due to issues with awarding the subcontract for its installation. Since its roll out is highly dependent on the aforementioned infrastructure, the GFMIS team was unable to proceed with their work plan as initially anticipated. However, both teams are expected to fully realize their work plan by July 31, 2015, the project close date.

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 Tax Revenue Mobilization (ISTD) team established the following list of annual result goals for the JFRBA project. Below please find an update on the team's progress following each annual result goal:

- Greater awareness of tax policy and administration best practices

Measurement: Number of public-private dialogue sessions conducted, Number of policy changes adopted

Second Quarter Update: No new policy changes adopted. One Public Private Dialogue (PPD) session held on tax policy best practices to Amman Chamber of Commerce.

- Improved quality of tax audits

Measurement: Percentage of taxpayers audited, percentage audits with no change, percentage of assessments with disapproval, percentage of assessments collected, availability of audit manual, tax revenue

Second Quarter Update: Audit rate proposed for 2012 and 2013 is 20%, audits with no change 60%, audit manual is due in April, and tax revenue increased by 1% of GDP, the rest to be determined upon the issuance of the new MIS reports.

- Improved tax arrears enforcement

Measurement: Overall debt ratio, tax revenue

Second Quarter Update: Current rate is 60%. 1% of GDP increase in tax revenue.

Key Highlights/Challenges for the 1st Quarter

Highlights

One of the flagship capacity building programs supported by the project is the Training of Trainers (ToT) program that focused on equipping ISTD staff and senior managers with the necessary skills in leadership, communications, presentation, dialogue, time management and effective public speaking. This year's ToT program, whose instructors included 11 qualified staff from ISTD's legal, audit and tax education offices, provided the participants with training certifications, enabling them to train others in the Department as well as educate Jordanian taxpayers on their rights, obligations and tax law applications, with the objective of enhancing tax compliance.

Challenges

ISTD is not the only actor seeking to reform the Jordanian tax system in accordance with international best practices. This effort requires that all stakeholders make a joint effort in advocating tax reforms and calls for wide participation by policy makers, the private sector, civil society organizations, business associations, and citizens alike. Given that only ISTD is an official counterpart to the project, JFRBA has faced obstacles in getting the aforementioned parties to advocate change. JFRBA contributes to this effort by participating in PPD forums as well as change management programs at ISTD to introduce international best practices in tax policy and administration.

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 Public Financial Management (GBD) team established the following list of annual result goals for the JFRBA project. Below please find an update on the team's progress following each annual result goal:

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

Measurement: Performance Monitoring and Evaluation system is deployed to GOJ's principal spending units.

Second Quarter Update: No updates for second quarter.

- Enhanced Budget processes and execution as a result of a finalized Budget Manual

Measurement: The Budget Manual and the Handbook is communicated with GBD, and training provided to GBD staff.

Second Quarter Update: After the Budget Manual was completed and submitted to the GBD, senior GBD staff trained line ministry staff on the constituents and proper execution of the Manual. This was the first of three scheduled training sessions.

- Gender responsive budgeting introduced and guidelines acquired.

Measurement: Gender responsive budgeting manual developed. One training course conducted to GBD staff and one training course conducted to a line ministry.

Second Quarter Update: A GRB STTA was identified and hired on March 31, 2015. She is expected to hold meetings with all GRB stakeholders and work directly with GBD staff to develop a Jordan specific GRB manual and identify key recommendations for GBD in the development of gender specific Key Performance Indicators (KPI).

Key Highlights/Challenges for the 1st Quarter

Highlights

In cooperation with the Jordan Fiscal Reform Project, the GBD held the first of three training workshops aimed at introducing the new budget manual to line ministries and government departments on March 23, 2015. The training was delivered by GBD senior staff; this is a success story in itself as they are now capable of transferring their knowledge and expertise to other budget staff across the Government of Jordan. The training was attended by 29 participants representing 11 government entities, 30% of which are women. Developed with support from JFRBA, the new budget manual provides comprehensive information to assist ministries and government departments in preparing and executing their budgets in a streamlined manner and in line with Results Oriented Budgeting.

Challenges

Throughout the months of January and February, GBD staff was mostly unavailable due to their mandatory involvement in the Budget Discussion with Parliament, a necessary prerequisite for budget approval. This created additional pressure on JFRBA employees as GBD plays a key supporting role in the project. It did not, however, create any delays in work plan progress.

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 goal:

- Fiscal policy design and analysis requested by the Minister

Measurement: Four analytical and policy reports produced for the Minister

Second Quarter Update: Produced the "IMF Lending Instruments Report". The report discusses IMF lending instruments in regards to duration, borrowing limits, repayments, conditionality, and Jordan's eligibility for each instrument. .

- Develop International Public Sector Accounting Standards (IPSAS) implementation Project plan

Measurement: IPSAS implementation Project plan developed and delivered to the Minister, number of MOF staff trained

Second Quarter Update: The IPSAS plan has been developed and submitted to the Minister. MOF staff will be trained on how to implement the plan in May.

- Follow-up on the National Program for Economic Reform and Standby Agreement (SBA) with the International Monetary Fund (IMF)

Measurement: Quarterly reports presenting the position of IMF SBA ceilings to the Minister

Second Quarter Update: Assisted MOF in completing the Sixth Review by the IMF mission.

- Provide new data analysis tool for MOF decision makers

Measurement: Fully functional business intelligence dashboard to be adopted by the Ministry

Second Quarter Update: Collected all necessary data and delivered it to the GFMIS team so they can begin programming.

- Create a policy framework that aims to reduce the public debt ratio as a percentage of GDP in the medium term

Measurement: Introduce new inputs to public debt strategy tool

Second Quarter Update: An STTA was hired and will begin working on the Medium Term Debt Strategy (MTDS) in April.

Key Highlights/Challenges for the 1st Quarter

Highlights

In collaboration with the MOF, JFRBA held a training workshop for MOF staff on March 3, 2015, focused on the application of the IPSAS in Jordan's public sector, as well as the implementation of the IPSAS plan developed by JFRBA and endorsed by Jordanian cabinet in November 2014. As globally recognized and adopted standards, IPSAS enables the public sector to improve decision making by providing reliable financial data and enhanced assessments of resource allocations. This further promotes transparency and accountability of the Government of Jordan's financial management.

Challenges

No challenges for the second quarter.

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 goal:

- Promote and Expand the Customs "Golden List"

Measurement: Number of public private dialogue forums, and number of new "Golden List" members

Second Quarter Update: JC announced the addition of two more companies as new members of the Golden List during this quarter, bringing the total number of members to 52. A PPD forum was held on March 30, 2015.

- Increase Trade Facilitation

Measurement: Reduced processing time, and reduced number of procedures

Second Quarter Update: "Final Inspection & Installation of E-Gates System" is complete.

- Increase Risk Management Capacity

Measurement: Increased utilization of Risk Management in Partner Government Agencies (PGAs), reduction in the percentage of red lane declarations for both Jordan Customs and PGAs

Second Quarter Update: Red lane declarations where infractions or non-compliance is discovered: 32.97%

- Improve Customs Client Services

Measurement: Feedback from the Private Sector and the Partnership Council and number of customer care officers (CCO) staff supported.

Second Quarter Update: No updates for second quarter.

Key Highlights/Challenges for the 1st Quarter

Highlights

World Customs Organization (WCO) Secretary General Kunio Mikuriya inaugurated new training facilities at the Jordan Customs Department's Training Center during his visit to the Jordanian capital in February 2015.

The new training center, slated to be a WCO-accredited regional hub for training, is focused on strengthening the capacity of Customs' employees in Jordan and the region and on equipping them with international best practices in customs processes and trade facilitation. "We are proud to be supporting Jordan Customs in upgrading the training center to serve not only Jordan but the region," said Ammar Jarrar, Chief of Party. He added, "Jordan Customs have made significant strides in recent years in streamlining their processes for more efficient cross border trade."

Commending Jordan's efforts and the significant progress achieved in advancing customs processes, Mr. Mikuriya emphasized the importance of investing in "a new generation" at Jordan Customs through training and capacity building. Further, Mr. Mikuriya praised the support of USAID to the customs administration not only in Jordan but in other countries around the world. "WCO works in partnership with USAID worldwide. We believe their supporting role in instilling global standards into customs processes helps Jordan get integrated into the global economy," he noted.

Challenges

No challenges for the second quarter.

TEAM E: GOVERNMENT PERFORMANCE IMPROVEMENT (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 Government Performance Improvement (Audit Bureau) 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 goal:

- Improved Risk Based Audit in the AB

Measurement: The Risk Based Audit Manual is finalized and delivered to AB, number of AB employees trained

Second Quarter Update: No updates for second quarter.

- Enhance Information Technology in the Audit Bureau

Measurement: AB website developed

Second Quarter Update: A vendor has been selected and work has commenced with AB.

Key Highlights/Challenges for the 1st Quarter

Highlights

The Audit Bureau team has worked in close collaboration with the Government of Jordan's Audit Bureau to begin the preparation for a departmental website. A vendor has been selected and work has since commenced with the Audit Bureau.

Challenges

No challenges for the second quarter.

TEAM F: GOVERNMENT FINANCIAL MANAGEMENT INFORMATION SYSTEM (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 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 goal.

- Upgrading and implementing GFMIS in all budget institutions

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

Second Quarter Update: New architecture design has been developed, the migration plan was approved and the installation of new hardware has been completed. Upgrading the GFMIS is in progress.

- Issuing 2014 Final Account by the GFMIS

Measurement: The 2014 final account report issued automatically through the GFMIS

Second Quarter Update: The government institutions are working on closing their accounts and uploading their bank statements in coordination with the GFMIS team.

- Preparing 2015 budget partially through the GFMIS

Measurement: The 2015 budget law issued through the GFMIS

Second Quarter Update: The budget law was issued; 1/12 has been issued 3 times and the second quarter financial order has also been issued.

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

Measurement: Conduct five technical trainings and establish the GFMIS training center

Second Quarter Update: Pending USAID Information Resources Management approval to establish the training center.

- Evaluating and supporting the institutions that are using the GFMIS

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

Second Quarter Update: Nine new budget institutions were evaluated throughout the second quarter, bringing the total number of institutions to 58.

- Providing MOF with the technical advice to build the road map for the GFMIS

Measurement: Activating the Business Intelligence features, implementing the GFMIS in one independent institution, and converting from Accrual to Cash basis accounting

Second Quarter Update: Assessing the integration of the GFMIS with eProcurement and Human Resources Management Information Systems is in progress. STTA has been requested to support the implementation of GFMIS in one independent institution.

Key Highlights/Challenges for the 1st Quarter

Highlights

Jordan's Minister of Finance, Umayya Toukan, inaugurated, on March 30, 2015, the new headquarters of the General Financial Management Information System (GFMIS), a comprehensive integrated government financial management and accounting system that consolidates the financial and accounting information of all Jordanian ministries, government departments and regional financial centers.

As a key public financial management tool, GFMIS provides financial and statistical information and reports that facilitate the analysis and fiscal decision making processes for Jordanian policymakers. Further, GFMIS computerizes the entire life-cycle of budget preparation, budget execution, and financial reporting. This allows for proper accounting, monitoring, controlling and managing of Jordan's public financial resources in accordance with existing laws and regulations. "GFMIS helps increase transparency and efficiency of public financial management; which are central to the Ministry of Finance's vision," noted Minister Toukan, stressing that strengthening public financial management is a central pillar in the Government of fiscal reform process.

JFRBA continues to extend technical assistance and expert support to the Ministry of Finance in the deployment and implementation of GFMIS. To date, the system has been rolled out to 58 government entities, representing more than 80% of the GoJ's spending departments. Additionally, the new headquarters has been equipped with upgraded information technology systems, a comprehensive data room and training laboratories to be used for further expansion of the system.

"We look forward to collaborating closely with the Ministry of Finance to implement GFMIS in the remaining government entities as well as the independent units in order to ensure more streamlined and more transparent public financial management," added JFRBA's COP, Ammar Jarrar.

Challenges

The rollout plan is highly dependent on preparing the new infrastructure, which was originally expected to be complete by the end of December 2014. However, GFMIS received the hardware at the end of December due to issues receiving the equipment through Customs, and therefore is now expected to finalize the installation and migration process by the end of April 2015 in order to ensure there is no task slippage or delay in the rollout process which would cause delays to the budget preparation process for the upcoming fiscal year.

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 goal.

- Assist in the development and launch of a PPP guidebook

Measurement: A guidebook is established

Second Quarter Update: In the process of drafting PPP regulations and bylaws; expected to be completed by May 15, 2015. Drafting of guidebook will begin immediately after.

- Structure one PPP transaction for the GOJ according to the guidebook

Measurement: one PPP transaction designed and structured based on the criteria and instructions stipulated in the PPP guidebook

Second Quarter Update: Working with World Bank and Ministry of Planning and International Cooperation (MOPIC) to reach a mechanism for PPPs through Public Investment Management.

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

Measurement: An outreach strategy is developed

Second Quarter Update: Based on an internal assessment of the PPP Unit, it was decided that an STTA will be commissioned to develop a communications and outreach strategy for the PPP program in collaboration with JFRBA.

- Develop a PPP unit website and a PPP database

Measurement: A website is developed

Second Quarter Update: A vendor has been selected for the PPP website.

- Build capacity for the PPP unit

Measurement: A Long-term Technical Assistance (LTTA) Team Lead and two Short Term Technical Assistance (STTA) financial economists (TBD)

Second Quarter Update: Drafted scopes for financial specialist, and economist. The openings have been advertised for.

Key Highlights/Challenges for the 1st Quarter

Highlights

In collaboration with the MoF's PPP Unit and the World Bank, JFRBA reviewed, revised and finalized the Government of Jordan's PPP regulations in line with the PPP law that was successfully passed in September 2014. The new regulations define the scope of PPP projects, provide a clear modus operandi for the high-level steering committee and PPP Unit, and outline the PPP project lifecycle which comprises four principal phases: registration, development, procurement, and implementation.

"PPP regulations aim to further streamline PPP procedures and guidelines. The drafting process of regulations relied heavily on international best practices while keeping in mind Jordan-specific factors and conditions," noted Chief of Party, Ammar Jarrar.

The PPP Unit was established at the Ministry of Finance in 2013 as the nerve center for all PPP projects, connecting all GoJ stakeholders to key ministries. JFRBA continues to provide technical support and expertise to the MoF in order to strengthen the PPP Unit's capacity to run smooth and efficient PPP programs across Jordan.

Challenges

Hiring JFRBA staff in key positions (financial specialist, economist) has been a challenge due to lack of applicants with the necessary PPP skills and expertise. The PPP Unit has also been facing a challenge in regards to hiring a skeleton PPP staff. USAID requires the hiring of GOJ staff as a measure to ensure sustainability; however the government's long, tedious hiring process has caused this task to take longer than initially expected.

CHAPTER III: PROGRESS TO DATE BASED ON RESULTS INDICATORS

Working with a host of government institutions (MOF, GBD, AB, 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 Managing 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 | Frequen cy | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------------|--|------------|-------------|----------|--------------|--------------|--|
| C1.a. B | Number of reports produced presenting the position of ceilings | Quarterly | MoF | 0 | 2 | 2 | Dr. Shibli, head of the technical committee prepared the required reports to complete the sixth review with MOF staff. |
| C1.b. B | Number of reports produced solely by MOF staff presenting the position of ceilings | Quarterly | MoF | 0 | 2 | 2 | MOF staff started preparing required reports and data for the sixth review. |
| C2.B | Medium Term Debt Strategy report produced | Annually | MoF | No | Yes | No | Work will begin in April |
| C3.B | Develop and finalize IPSAS action plan | Annually | MoF | No | Yes | Yes | |

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------------|---|-----------|-------------|----------|--------------|--------------|--|
| C4.a. B | Number of analytical reports and policy papers issued | Quarterly | MoF | 0 | 4 | 3 | Report produced on IMF Lending Instruments |
| C4.b. B | Number of analytical reports produced solely by MOF staff | Quarterly | MoF | 0 | 1 | 2 | |
| C5.B | Number of users with dashboard installed | Quarterly | MoF | 0 | 15 | 0 | |
| C6.B | Percentage of women participants in training | Quarterly | MoF | 39% | 45% | - | No training sessions were held in the second quarter |
| C7.B | Percentage difference between GOJ 2014 actual and forecasted revenues | Quarterly | MoF | 0% | 3% | N/A | |

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% | 79% | There has been no infrastructure capacity for expansion |
| F2.B | Percentage of the central government's budget reporting through GFMS. | Quarterly | MOF | 83.8% | 100% | 84.5% | |
| F3.B | 2014 Final Accounts report issued through GFMS | Annually | MOF | No | Yes | No | |
| F4.B | Percentage of technical incidents solved internally through the GFMS | Quarterly | MOF | 83% | 95% | 90% | |
| F5.B | Number of reports issued by MOF staff using Business Intelligence (BI) | Quarterly | MOF | 0 | 1 | 0 | Gathered data from MOF |
| F6.B | Implement GFMS is an independent institution | Quarterly | MOF | 0 | 1 | 0 | |

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------|---|-----------|-------------|----------|--------------|--------------|--|
| F7.B | Number of budget institutions using GFMS that have been evaluated | Quarterly | MOF | 45 | 56 | 58 | |
| F8.B | Percentage of women participants in training | Quarterly | MOF | 28% | 35% | - | No training sessions were held in the second quarter |
| F9.B | Number of video tutorials | | MOF | 0 | 7 | 0 | |

OBJECTIVE 3: IMPLEMENTING RESULTS-ORIENTED BUDGETING (ROB) METHODOLOGIES

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------|---|-----------|-------------|----------|--------------|--------------|---|
| B1.B | Performance Monitoring & Evaluation Plan (PMEP) is deployed to GOJ's principal spending units | Quarterly | GBD | 3 | 9 | 3 | The PMEP plan will be tested in April |
| B2.B | Include standardized M&E forms in Budget Circular | Quarterly | GBD | No | Yes | No | Templates for forms have been produced; yet to be approved. |
| B3.B | Budget manual is complete and handed over to DG | Annually | GBD | No | Yes | Yes | Completed and handed over to DG, Oct. 2014 |
| B4.B | GBD staff to conduct training session on Budget Manual | Annually | GBD | 0 | 3 | 1 | Senior GBD staff trained line ministries staff on the budget process according to the Budget Manual (preparation and execution) |
| B5.B | Gender responsive budgeting manual developed | Annually | GBD | No | Yes | No | Planned for April |
| B6.B | GRB training course conducted | Annually | GBD | No | Yes | No | Planned for May |
| B7.B | Percentage of women participants in training | Quarterly | GBD | 23% | 30% | 14.62% | |

*ISTD's 2013 annual report will not be issued before May 2014

OBJECTIVE 4: ENHANCING REVENUE MOBILIZATION THROUGH IMPROVED REVENUE ADMINISTRATION

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------|--|-----------|-------------|----------|--------------|--------------|-------------|
| A1.B | Updated Benchmarking Study for 2013 - 2014 | Annually | ISTD | No | Yes | No | In progress |

| | | | | | | | |
|----------|--|-----------|------|-----------------|-----------------|------------------|---------------------------------------|
| A2.B | Introduction of new KPIs | Quarterly | ISTD | 0 | 3 | 0 | Memo has been referred to IT director |
| A3.B | Updated audit manual | Annually | ISTD | No | Yes | No | STTA is working with ISTD staff |
| A4.B | Undertake tax gap analysis | Annually | ISTD | No | Yes | No | Data requested |
| A5.B | Conduct public private dialogue forums | Quarterly | ISTD | 0 | 3 | 1 | Topic: Tax policy best practices |
| A6.B | Tax payers audited | Quarterly | ISTD | 33% | 25% | N/A | ISTD has yet to publish numbers |
| A7.B | Audits with no change in tax liability | Quarterly | ISTD | 70% | 50% | N/A | ISTD has yet to publish numbers |
| A8.B | Assessments of audits with disapproval | Quarterly | ISTD | TBD | TBD | N/A | ISTD has yet to publish numbers |
| A9.B | Audit assessments collected | Quarterly | ISTD | TBD | TBD | N/A | ISTD has yet to publish numbers |
| A10. a.B | Tax revenue | Quarterly | ISTD | 3.3 billion JOD | 3.6 billion JOD | 3.58 billion JOD | |
| A10. b.B | Income tax revenue | Quarterly | ISTD | 750 million JOD | 765 million JOD | 766 million JOD | |
| A11. B | Overall debt ratio | Quarterly | ISTD | 60% | 55% | N/A | ISTD has yet to publish numbers |
| A12. B | Percentage of women participants in training | Quarterly | ISTD | 25% | 30% | 27.8% | |

OBJECTIVE 5: ENHANCING ACCOUNTABILITY, TRANSPARENCY, AND IMPACT MEASUREMENT AND MONITORING OF GOVERNMENT POLICIES AND ACTIONS

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------|--|-----------|-------------|----------|--------------|--------------|--|
| E1.B | Risk based audit manual developed and submitted to counterpart | Annually | AB | No | Yes | No | |
| E2.B | AB website developed | Annually | AB | No | Yes | No | A vendor has been selected; work has commenced with AB |
| E3.B | Percentage of women participants in training | Quarterly | AB | 29% | 35% | N/A | No training sessions were held in the second quarter |

OBJECTIVE 6: BUILDING PUBLIC PRIVATE PARTNERSHIP CAPACITY

| Ref | Performance Indicator | Frequency | Data Source | Baseline | JFRBA Target | JFRBA Actual | Comments |
|------|---|-----------|-------------|----------|--------------|--------------|---|
| G1.B | Complete preparation of one PPP transaction | Quarterly | PPP Unit | No | Yes | No | Pending regulations which have been postponed to May 15, 2015 due to GOJ's decision to hold stakeholder meetings before submitting regulations to PPP Council and Cabinet |
| G2.B | Establish PPP Guidebook | Annually | PPP Unit | No | Yes | No | Pending regulations |
| G3.B | PPP Outreach Strategy | Annually | PPP Unit | No | Yes | No | |
| G4.B | A PPP Website is developed | Annually | PPP Unit | No | Yes | No | |

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 Golden List participants | Quarterly | JC | 0 | 5 | 5 | Jordan Customs announced the inclusion of two more companies as members of the Golden List in this quarter |
| D2.B | Conduct public private dialogue forums | Quarterly | JC | 0 | 3 | 2 | PPDs were held on the Golden List and PAP |
| D3.B | Customs processing time | Quarterly | JC | 9.5 | 8.5 | N/A | The result is not available on a quarterly basis since the Customs Department's Time Release Study is conducted annually. World Bank Doing Business survey data collection was finalized March 31, 2015 |
| D5.B | Percentage of red-laned declarations where infractions or non-compliance is discovered | Quarterly | JC | 30% | 32% | 32.97% | |
| D6.B | Number of Customer Care Officers (CCO) staff trained | Quarterly | JC | 0 | TBD | 0 | No training sessions were held in the second quarter |
| D7.B | Percentage of women participants in training | Quarterly | JC | 19% | 25% | N/A | No training courses were scheduled for the first quarter |

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 | 25,045 | 1,222 | No training sessions were scheduled for the second quarter |
| 1.4.1.c.1 | Number of men | Quarterly | Project Records | 17,532 | 1,004 | |
| 1.4.1.c.2 | Number of women | Quarterly | Project Records | 7,513 | 218 | |

CHAPTER V: CONTRACTUAL UPDATES

CONTRACT MODIFICATIONS

The project received two contract modifications during this reporting period. Modification #1 was fully executed on November 12, 2014 and incorporated a provision for submission of datasets to the Development Data Library, in reference to USAID policy 302.3.5.22 “Submission of Datasets to the Development Data Library (DDL) (October 2014).” Modification #2 was fully executed on December 17, 2014 and provided incremental funding in the amount of \$1,300,003.00 in obligation to fully fund the contract to the ceiling.

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 One Financial and Technical Report | 01/22/15 | 2/24/15 |
| Request to Subcontract: Professionals for Smart Technology | 02/09/15 | 02/12/15 |
| Initial Measurement and Monitoring Plan | 12/04/2014 | Receipt acknowledged, awaiting COR approval |
| Gender Assessment | 11/30/2014 | Receipt acknowledged, awaiting COR approval |
| Annual Work Plan | 12/04/2014 | 12/30/2014 |

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 31 March 2015:

| |
|--|
| Deliverables |
| N/A |
| Personnel Technical and/or Initial Rate Approval |
| Concurrence for Stolen Subcontractor Inventory (Submitted 3/27/15) |
| Other |
| Contract Ceiling Increase |

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

| |
|---|
| Deliverables |
| Quarterly Report - June |
| Personnel Technical and/or Initial Rate Approval |
| Short Term Technical Assistance-Cooperating Country National: Financial Specialist (PPP Unit), Legal Specialist (PPP Unit), Communications and Outreach Officer, Finance and Administration Assistant |

Short Term Technical Assistance -Expatriate: PPP Strategic Communications Specialist, Energy Sector Specialist, Budget Decentralization Specialist, KPI Specialist

Other

Concurrence for DAI Local Compensation Plan, Concurrence for subcontractor Disposition (Jordan Customs iJets)

APPENDIX A: GLOSSARY OF ACRONYMS

| | |
|-------|--|
| AB | Audit Bureau |
| AH | Ad Hoc (programmatic support) |
| AMEP | Activity Monitoring and Evaluation Report |
| BI | Business Intelligence |
| CCO | Customer Care Officers |
| COR | Contracting Officer's Representative |
| DAI | Development Alternatives, Inc. |
| DG | Director General |
| DO | Development Objectives |
| JFRBA | Jordan Fiscal Reform Bridge Activity |
| GBD | General Budget Department |
| GFMIS | 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 |
| MTDS | Medium Term Debt Strategy |
| MOF | Ministry of Finance |
| MOPIC | Ministry of Planning and International Cooperation |
| PA | Priority Area (of programmatic support) |
| PFM | Public Financial Management |
| PGA | Partner Government Agencies |

| | |
|-------|--|
| PI | Performance Indicator |
| 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 |
| 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 | Updated Benchmarking Study for 2013 -2014 | 4 | ISTD | Annually | Yes/No | ISTD | Output | Progress report for of the overall performance of ISTD in 2013 -2014 as compared to the previous four years with reference to international best practices | Enables ISTD to measure institutional performance and to easily identify areas for improvement | No | Yes | No |
| A2.B | Introduction of new KPIS | 4 | ISTD | Quarterly | Number | ISTD | Output | Quarterly MIS reports presenting the status of audit productivity on the following topics: audits with no change, assessments collected, assessments with disapproval | Enables ISTD to monitor and evaluate auditors performance regarding audit productivity; therefore increasing productivity | 0 | 3 | 0 |
| A3.B | Updated audit manual | 4 | ISTD | Annually | Yes/No | ISTD | Output | Standardized audit procedures to be followed by all auditors at the field offices. JFRBA will update and consolidate existing audit manuals to ensure a comprehensive document is available. | Audit manual enables field officers improve audit productivity by following intl. best practices to enhance transparency and facilitate audit procedures | No | Yes | No |
| A4.B | Undertake tax gap analysis | 4 | ISTD | Annually | Yes/NO | ISTD | Output | Analysis will dissect the tax gap volume not tax type and business activity | Analyzing the tax gap will enable GOJ to reduce revenue leakage | No | Yes | No |
| 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 | 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 |
| A6.B | Tax payers 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 not the same year | Helps improve audit risk management | 33% | 25% | N/A |
| 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% | N/A |
| 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 tax payers voluntary compliance | Measures efficiency of tax administration and the level of voluntary compliance of tax payers | 3.3 billion JOD | 3.6 billion JOD | 3.58 billion JOD |
| A10.b.B | Income tax revenue | 4 | ISTD | Quarterly | Number | ISTD | Outcome | Income tax generated by tax payers voluntary compliance | Measured efficiency of tax administration and the level of voluntary compliance of tax payers | 750 million JOD | 765 million JOD | 766 million JOD |
| 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% | N/A |

| 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 | Percentage | 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% | 27.8% |
| B1.B | PMEP is deployed to GOJ's principal spending units | 3 | GBD | Quarterly | Number | GBD | Outcome | PMEP is implemented in MPW, MOH, MSD, MWI, MOE, and MOT. A system that gathers data from line ministries to be used to for reviewing and monitoring spending units performance | Enforced transparency, effectiveness, and efficiency in budget preparation and implementation | 3 | 9 | 3 |
| 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 manual is complete and handed over to DG | 3 | GBD | Annually | Yes/No | GBD | Output | A manual outlining all regulations concerning GBD activities | Enhanced budget processes and execution | No | Yes | Yes |
| B4.B | GBD staff to conduct training session on Budget Manual | 3 | GBD | Annually | Yes/No | GBD | Outcome * | GBD staff to train members of 6 key ministries on concepts of Budget Manual | GBD staff conducting training shows sustainability of JFRBA efforts | 0 | 3 | 1 |
| B5.B | Gender responsive budgeting manual developed | 3 | GBD | Annually | Yes/No | GBD | Output | A set of guidelines specific to Jordan and in line with best international practices on the different components of GRB | Will be a key knowledge product and training tool for GBD and budget staff at line ministries to implement GRB | No | Yes | No |
| B6.B | GRB training course conducted | 3 | GBD | Annually | Yes/No | GBD | Output | Training of trainers on main concepts on gender responsive budgeting | Equip GBD and other public sector staff to train on GRB which will increase the capacity of GOJ in GRB | 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. | 23% | 30% | 14.62% |
| C1.a. B | Number of reports produced presenting the position of ceilings | 1 | MOF | Quarterly | Number | MOF | Output | Monthly and quarterly reports presenting the position of ceilings to the Minister. | Reports ensure that the GOJ working in line with the National Program for Economic Reform and SBA agreement with the IMF. | 0 | 2 | 2 |
| C1.b. B | Number of reports produced solely by MOF staff presenting the position of ceilings | 1 | MOF | Quarterly | Number | MOF | Outcome | Reports presenting the position of ceilings to the Minister produced by MOF staff without JFRBA support | Ensuring that the GOJ is working in line with the National Program for Economic Reform & SBA agreement with the IMF. Showing sustainability and ability of MOF staff to function independently as a result of capacity built | 0 | 2 | 2 |
| C2.B | MTDS report produced | 1 | MOF | Annually | Yes/No | MOF | Output | Produce a strategy that presents different scenarios on how to tackle Jordan's public debt issue | Presenting a feasible strategy to decrease the public debt ratio to GDP and to find a new low cost source of public debt such as Sukuk | No | Yes | No |
| C3.B | Develop and finalize IPSAS action plan | 1 | MOF | Annually | Yes/No | MOF | Output | A detailed action plan for IPSAS implementation through any Ministry, department, or government unit that is a part of the General Budget Law and/or Government Unit Budget Law. | Boost Jordan's international ranking with regards to fiscal transparency criteria | No | Yes | Yes |
| 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 | 4 | 3 |

| 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 |
| 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 | 1 | 2 |
| 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% | N/A |
| 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 | 0% | 3% | N/A |
| D1.B | Number of new 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 | 5 | 5 |
| 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 | 2 |
| 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 |

| 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 |
| 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. | 30% | 32% | 32.97% |
| D6.B | Number of Customer Care Officers (CCO) staff trained | 7 | JC | Quarterly | Number | JC | Output | Number of JC employees working in customer service offices trained | Will allow for direct submission of any appeals, challenges, or requests for information at Customs clearance centers rather than only at the headquarters | 0 | TBD | 0 |
| 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. | 19% | 25% | N/A |
| E1.B | Risk based audit manual developed and submitted to counterpart | 5 | AB | Annually | Yes/No | AB | | Manual of audit policies and procedures using risk based approach | Provide auditors with common bases for conducting external risk based audits | No | Yes | No |
| E2.B | AB website developed | 5 | | Annually | Yes/No | AB | | Developing a new website for AB that includes new features and user friendly tools | Improved communication and outreach with users and the Jordanian public | No | Yes | No |
| E3.B | Percentage of women participants in training | 5 | AB | Quarterly | Percentage | AB | Outcome | Number of women participants out of total participants in any given training | Building capacity in AB and allowing women to share equitably in economic benefits and capacity development. | 29% | 35% | N/A |

| 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 |
| 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% | 79% |
| 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% | 84.5% |
| F3.B | 2014 Final Accounts report issued through GFMS | 2 | GFMS | Annually | Yes/No | MOF | Outcome | Automatically issuing the Final Account report through GFMS | Using GFMS to issue the FA report as opposed to issuing it manually ensures timeliness and accuracy, cutting down preparation time by almost 35% | No | Yes | No |
| F4.B | Percentage of technical incidents solved internally through the GFMS | 2 | GFMS | Quarterly | Percentage | MOF | Outcome | Percentage of user and system issues reported that are solved by the GFMS team as opposed to the contracting company, Intracom | Ability to resolve issues internally and independently is more cost effective and shows long term sustainability | 83% | 95% | 90% |
| 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 | 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 |
| F6.B | Implement GFMS in an independent institution | 2 | GFMS | Quarterly | Number | MOF | Outcome | Piloting the GFMS in one independent institution | Testing the system on one independent institution which uses the cash based accounting in addition to accrual based accounting | 0 | 1 | 0 |
| F7.B | Number of budget institutions using GFMS that have been evaluated | 2 | GFMS | Quarterly | Number | MOF | Outcome | Number of sites evaluated. An evaluation will be conducted for sites using GFMS | Evaluation is important after implementation of GFMS as it will identify opportunities for improvement in sites such as training needs for GFMS end users, solving issues related to sites, evaluation GFMS Infrastructure, maintaining proper Knowledge Transfer, and Final accounts comparison. | 45 | 56 | 58 |
| F8.B | Percentage of women participants in training | 2 | GFMS | Quarterly | Percentag | MOF | Outcome | Number of women participants out of total participants in any given training | Building capacity in GFMS and allowing women to share equitably in economic benefits and capacity development. | 28% | 35% | N/A |
| F9.B | Number of video tutorials | 2 | GFMS | Quarterly | Number | MOF | Output | Brief video presentations on how to use GFMS; covering all seven components to be disseminated among target users | Supporting knowledge and training tool for all GFMS users across the GOJ to facilitate the training process | 0 | 7 | 0 |
| G1.B | Complete preparation of one PPP transaction | 6 | PPP | Quarterly | Percentag | PPP Unit | Outcome | Preparation refers to selecting a project and conducting a feasibility study | Completing the preparation phase lays the groundwork for a tender and eventual financial close | 0% | 100% | No |
| 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 |
| 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 | 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 |
| 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, and potentially a tracking system for PPP projects | Ensuring transparency, and making PPP information widely available to the public | No | Yes | No |

APPENDIX C: JFRBA PROJECT PROGRESS

| Task | | Completion % |
|--|---|--------------|
| Team A: Income and Sales Tax Department | | 54 |
| 1. | Capacity Building | 51 |
| | 1.1 Deliver TOT Training for ISTD staff | 100 |
| | 1.2 Deliver Change Management Training to ISTD staff | 10 |
| 2. | Tax Collection and Arrears Enforcement | 19 |
| | 2.1. Develop an Action Plan with ISTD for Enforced Collectors | 19 |
| 3. | Tax Audit | 17 |
| | 3.1. Conduct Financial Analysis Training for LTO and MTO Auditors | 17 |
| | 3.2. Assist ISTD in Developing 3 MIS reports of New Smart Audit Metrics | 9 |
| | 3.3. Assist ISTD in Finalizing Audit Manual | 65 |
| 4. | Tax Policy | 48 |
| | 4.1. Assist ISTD in Conducting a Tax Gap Analysis | 47 |
| | 4.2. Assist ISTD in Implementing the New Income Tax Bylaws | 67 |
| | 4.3. Assist ISTD in Establishing a Micro-Simulation Model for Revenue-impact analysis | 50 |
| | 4.4. Assist ISTD in Updating the Benchmarking Study for 2013-2014 | 39 |
| 5. | Communications | 73 |
| | 5.1. Assist ISTD in Developing Tax Communication Strategy | 75 |
| | 5.2. Conduct Three Public-Private Dialogue Forums | 73 |
| 6. | Ongoing Policy Advisory and Support | 60 |
| Team B: General Budget Department | | 60 |
| 1. | Performance Monitoring & Evaluation Process (PMEP) | 99 |
| | 1.1. PMEP Deployment | 99 |
| | 1.2. PMEP Training | 100 |
| | 1.3. Conduct Budget Manual Training | 100 |
| 2. | Communications | 21 |
| | 2.1. Conduct Public-Private Dialogue Forum | 56 |
| | 2.2. Gender Responsive Budgeting Manual | 16 |
| | 2.3. GRB Training | 0 |
| 3. | Ongoing Policy Advisory and Support | 60 |
| Team C: Ministry of Finance | | 62 |
| 1. | IPSAS Implementation Project Plan | 100 |
| 2. | Design Methodology and Prepare Data for Business Intelligence Dashboard (BID) | 99 |
| 3. | Consolidate Modeling Capacity | 26 |
| 4. | Capacity Building at the Public Debt Department | 0 |
| 5. | Ongoing Policy Advisory and Support | 60 |
| Team D: Jordan Customs | | 58 |
| 1. | Amman Customs House Centralized Processing Center | 100 |
| | 1.1. Procure the Electronic Security Gate System | 100 |
| 2. | Jordan Customs Training Center (JCTC) | 60 |
| 3. | Comprehensive Integrated Tariff System (CITS) | 41 |
| | 3.1. Assist JC in Implementing the Agreement with UNCTAD | 50 |
| | 3.2. Support the TA for Web Programming and Design to Integrate CITS on JC Website | 29 |
| 4. | Pre-Arrival Processing (PAP) | 33 |
| | 4.1. Assist JC to Expand PAP Program | 81 |

| Task | | Completion % |
|--|---|--------------|
| | 4.2. Adjust PAP Requirement and Procedures | 7 |
| 5. | Information and Communication Technology (ICT) Support for JC | 52 |
| | 5.1. Provide Technical Support in Java Programming Language | 95 |
| | 5.2. Provide Technical Support for Sharepoint Programming Language | 47 |
| | 5.3. Provide Technical Support for IT Governance in the Application of ITIL Standards | 10 |
| 6. | Support for JC Institutional Capacity Development | 85 |
| | 6.1. Aqaba Operations | 85 |
| 7. | Communications | 70 |
| | 7.1. Conduct Three Public-Private Dialogue Forums | 77 |
| | 7.2. JC Promotional Information | 68 |
| 8. | Ongoing Policy Advisory and Support | 60 |
| Team E: Audit Bureau | | 38 |
| 1. | Risk Based Audit | 0 |
| 2. | Audit Bureau Website Development | 25 |
| 3. | Ongoing Policy Advisory and Support | 60 |
| Team F: GFMS | | 13 |
| 1. | Delivering Hardware | 100 |
| | 1.1. Installation and Migration Process | 40 |
| 2. | Rolling out the GFMS | 31 |
| 3. | Budget Preparation (2015-2017) | 100 |
| 4. | Building Capable Technical Team | 0 |
| 5. | Training for Government Institutions | 17 |
| 6. | System Maintenance | 1 |
| 7. | Management and Administration Support | 5 |
| 9. | Activate BI Model | 20 |
| 10. | Communications | 31 |
| | 8.1. Video Tutorials | 31 |
| 11. | Ongoing Policy Advisory and Support | 60 |
| Team G: Public Private Partnerships | | 42 |
| 1. | PPP Policy | 55 |
| | 1.1 Establish PPP Bylaws According to Jordanian Law | 80 |
| | 1.2. Assist in Developing and Launching a PPP Guidebook | 41 |
| 2. | Capacity Building | 58 |
| | Staff PPP Unit with Key Positions | 60 |
| | Capital Project Analysis and Risk Management Training | 52 |
| | PPP Structuring and Packaging Training | 52 |
| 3. | Structure PPP Transaction | 0 |
| 4. | Communications | 11 |
| | 4.1. Develop Outreach Strategy | 16 |
| | 4.2. Develop PPP Communication and Knowledge Management Tools | 8 |
| 5. | Ongoing Policy Advisory and Support | 60 |

APPENDIX D: USAID FOREIGN ASSISTANCE AND CUSTOM INDICATORS

| Ref | Indicator ¹ | 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.b | Number of firms receiving USG capacity building assistance to export | DO#1 Economic Development | JC | Quarterly | Number | JC | Output | Number of firms that received training, technical assistance and/or information for USG supported trade promotion related entities | Trade promotion efforts help to increase private sector capacity to trade and bolster assistance programs aiming to improve and reform of a country's trade enabling environment | TBD | TBD | TBD |
| 1.1.1.c | Person hours of training completed in trade and investment enabling environment supported by USG assistance | DO#1 Economic Development | Cross cutting | Quarterly | # of person hours | TAMIS | Output | Number of USG-supported training hours that were completed by training participants on topics related to 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 | TBD | TBD | |
| 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 | Quarterly | 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 | 830 | 1563 | |
| 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 | TBD | TBD | |

¹ Baselines and targets are pending USAID PMP finalization

| Ref | Indicator ¹ | Objective | Component | Frequency | Unit of Measure | Data Source | Type | Definition | Justification/Management Utility | Baseline | JFRBA-PY2015 (*: results made available in July 2015) | |
|---------|---|---------------------------|---------------|-----------|-----------------|-------------|--------|---|---|----------|--|--------|
| | | | | | | | | | | | Target | Actual |
| 1.1.4.a | Number of policies, regulations, administrative procedures in development stages of analysis, drafting and consultation, legislative review, approval or implementation as a result of USG assistance | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of viable policy/regulatory/administrative models by JFRBA drafted, submitted to counterpart, passed or implemented | JFRBA contributions in policy, legislation and administrative procedures review and advisory work with all counterparts will improve management of efficiency of GOJ budgetary resources and environment of doing business | TBD | TBD | |
| I | Analyzed | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of reform measures, regulations, rules and procedures, etc. that have been analyzed as a result of USG assistance | Analysis of critical policy/procedural improvements is necessary to further sector reform efforts in a way to build broad consensus and help to ensure that reforms are successful and sustainable. | TBD | TBD | |
| II | Drafted and presented for public/stakeholder consultation | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of reform measures, regulations, rules and procedures, etc. that have been presented for public/stakeholder consultation as a result of USG assistance | Each item should be significantly useful to one or more multiple audiences, | TBD | TBD | |
| II | Presented for legislation/decree | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of reform measures, regulations, rules and procedures, etc. that have been presented for legislation/decree as a result of USG assistance | Helps the Mission report successes on their fiscal policy work by counting relevant fiscal policy reforms of various sorts that have advanced to a serious level of consideration by GOJ as a direct result of USG assistance | TBD | TBD | |
| IV | Passed/approved | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of reform measures, regulations, rules and procedures, etc. that have passed/approved as a result of USG assistance | Helps the Mission report successes on their fiscal policy work by counting fiscal policy reforms of various sorts that were prepared with USG assistance that are officially slated to be implemented following GOJ approvals | TBD | TBD | |

| Ref | Indicator ¹ | Objective | Component | Frequency | Unit of Measure | Data Source | Type | Definition | Justification/Management Utility | Baseline | JFRBA-PY2015 (*: results made available in July 2015) | |
|---------|---|---------------------------|---------------|-----------|-----------------|-------------|---------|--|---|----------|--|--------|
| | | | | | | | | | | | Target | Actual |
| V | Passed for which implementation has begun | DO#1 Economic Development | Cross cutting | Annually | Number | TAMIS | output | Number of reform measures, regulations, rules and procedures, etc. that have passed for which implementation has begun as a result of USG assistance | In order to implement fiscal policy related reforms, there may be a need for expatriate technical assistance since host countries may lack requisite know-how | TBD | TBD | |
| 1.4.1.a | 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. | TBD | TBD | |
| 1.4.1.b | Tax revenues as percentage of GDP | DO#1 Economic Development | ISTD | Annually | Percent | ISTD/MOF | Outcome | Represents tax revenues as a percentage of GDP (Total Tax revenue/GDP) | Tax revenue figures give insight into the core functionality of the GOJ and help single out problem areas. For example, and unusually low figure could indicate weak and corrupt institutions for economic governance or a lack of serious commitment to mobilizing resources for essential public services | TBD | TBD | |
| 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. | 15,418 | 25,045 | 1,222 |
| 1.4.2.c | Number of GOJ institutions, which are part of government budget, that undergo budgetary impact analysis | DO#1 Economic Development | MOF | Annually | Number | MOF | Outcome | Represents number of GOJ institutions, which are part of the Government Budget, that undergo budgetary impact analysis | More efficient and cost effective use of public resources by assessing feasibility and influencing design of programs to most efficiently use public resources | TBD | TBD | |

| Ref | Indicator ¹ | 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.a | Number of new USG-supported public private partnerships | DO#1 Economic Development | PPP | Annually | Number | MOF | Output | Number of public-private partnerships formed during the reporting year resources. | More partnerships formed help leverage investments in targeted private sector activities and reduce the reliance on government | TBD | TBD | |
| 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 | TBD | TBD | |

APPENDIX E: 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 | 100:1 |
| 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% | .63% |
| 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 | 1 |
| D1 | Number of Partner Government Agencies PGA 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 | 6/15 |

APPENDIX F: CAPACITY BUILDING & OUTREACH EVENTS

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

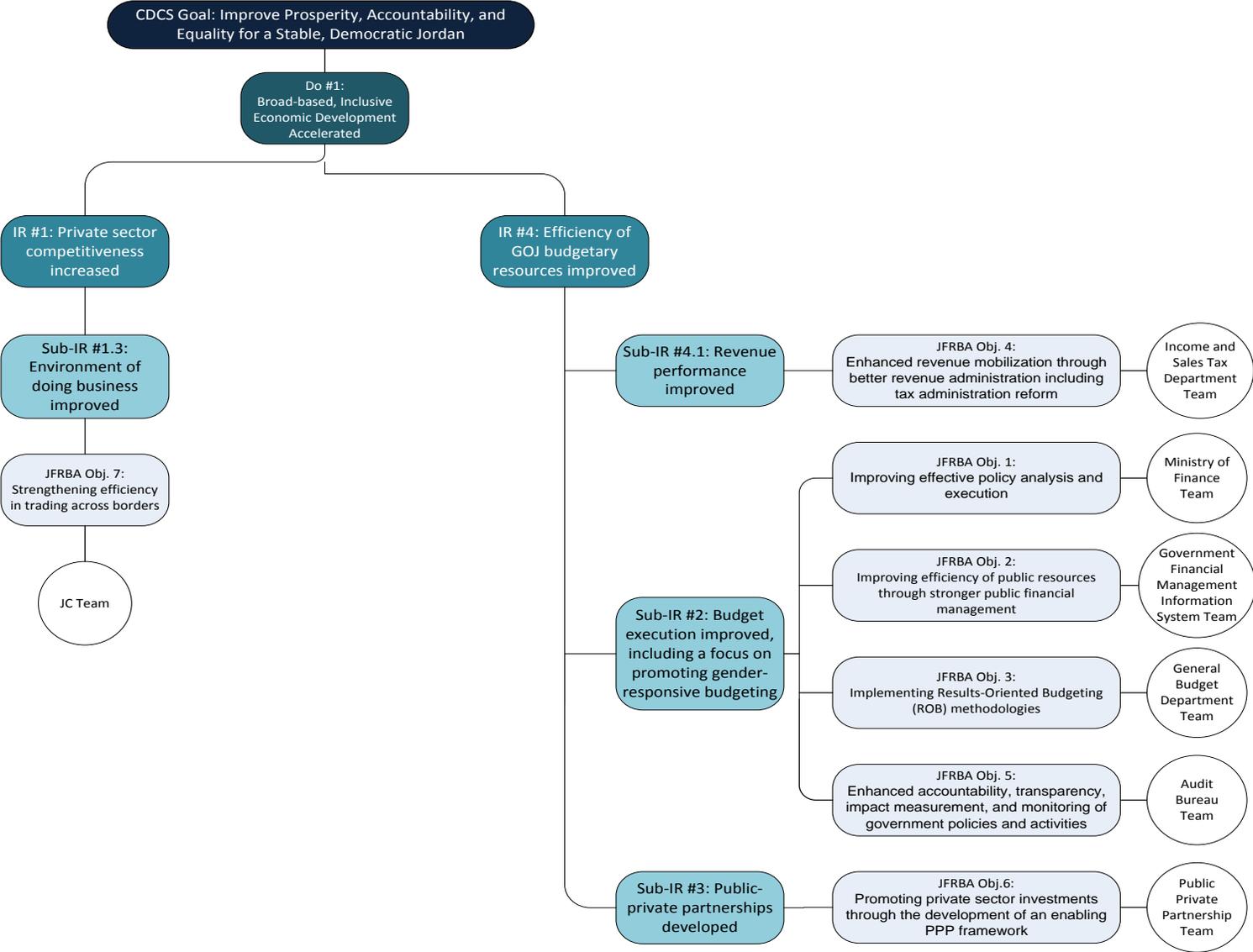
Capacity Building

| No. | Event Title | Venue | No. of Participants | Females | Type of Event | Date | Team | Target Group |
|-----|--|-----------------------|---------------------|-----------|------------------|-----------------|--------------------|--|
| 1 | Introduction to Project Management Training Group 1 | GBD Meeting Room | 21 | 3 | Training Course | 2- Feb, 2015 | Component B (GBD) | Sector leads, budget analysts, research, and IT staff |
| 2 | Introduction to Project Management Training Group 2 | GBD Meeting Room | 21 | 2 | Training Course | 3- Feb, 2015 | Component B (GBD) | Sector leads ,budget analysts, research, and IT staff |
| 3 | Tax Gap Introduction | ISTD Meeting Room | 8 | 4 | Meeting | 16- Feb, 2015 | Component A (ISTD) | ISTD, MOPIC, DOS, MOF, CUSTOMS |
| 4 | Project Management Training | Marriott Dead Sea | 45 | 4 | Training Course | 26-28 Feb, 2015 | Component B (GBD) | Sector leads ,budget analysts, research, and IT staff |
| 5 | ToT Training | JFRBA Meeting Room | 18 | 5 | Training Course | 1-5 March, 2015 | Component A (ISTD) | ISTD staff |
| 6 | International Public Sector Accounting Standards (IPSAS) | Marriott Amman Hotel | 31 | 3 | Workshop/Seminar | 3 March, 2015 | Component C (MOF) | MOF IPSAS technical team (Specialist Staff) |
| 7 | Monitoring and Evaluation Initiation Training | GBD Meeting Room | 32 | 3 | Training Course | 4 March, 2015 | Component B (GBD) | GBD sector leads and budget analysts |
| 8 | Budget Manual Training | Kempinski Hotel Amman | 29 | 9 | Training Course | 23 March, 2015 | Component B (GBD) | Financial and planning staff |
| 9 | GFMS Steering Committee Meeting | GFMS Building | 18 | 2 | Meeting | 29 March, 2015 | Component F (GFMS) | Steering committee members, JFRBA Management, GFMS Management, |
| | Total Trained | | 223 | 35 | | | | |

Outreach Events

| No. | Event Title | Venue | No. of Participants | Females | Type of Event | Date | Team | Target Group |
|--------------|-------------------------------|---------------------------|---------------------|---------|---------------|----------------|-----------------------|--|
| 1 | Golden List Internal Session | JFRBA Meeting Room | 15 | 1 | PPD | 12 March, 2015 | Component D (Customs) | Golden List liaison officers at the various custom houses |
| 2 | Tax Policy Best Practices | Amman Chamber of Commerce | 18 | 0 | PPD | 21 March, 2015 | Component A (ISTD) | Policy makers/ stakeholders |
| 3 | Golden List Workshop in Aqaba | Intercontinental Aqaba | 42 | 4 | PPD | 30 March, 2015 | Component D (Customs) | JC and Private Sector Companies in Aqaba (Traders and Business Associations) |
| Total | | | 75 | 5 | | | | |

APPENDIX G: JFRBA RESULTS FRAMEWORK



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