Review of EIF Trust Fund Manager Operating Tools and Procedures

FINAL REPORT

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Dalberg

Contents

List of acronyms

AfT	Aid for Trade
CAM	Capacity assessment mission
CAR	Capacity assessment report
DF	Donor Facilitator
DFID	UK Department for International Development
DRC	Democratic Republic of the Congo
DTIS	Diagnostic trade integration study
ED	Executive Director
EIF	Enhanced Integrated Framework
EIFTF	EIF Multi-Donor Trust Fund
ES	EIF Executive Secretariat
FAO	Food and Agricultural Organization
FP	Focal Point
GIZ	Deutsche Gesellschaft fuer Internationale Zusammenarbeit
ICIPE	International Centre of Insect Physiology and Ecology
IF	Integrated Framework
IFSC	Integrated Framework Steering Committee
ITA	International Trade Advisor
ITC	International Trade Centre
LDC	Least developed country
M&E	Monitoring and evaluation
MIE	Main Implementing Entity
MoU	Memorandum of Understanding
NCE	No-cost extension
NIA	National Implementation Arrangement
NIU	National Implementation Unit
NSC	National Steering Committee
OECD	Organization for Economic Co-operation and Development
PRC	Project Review Committee
RPM	TFM Regional Project Manager
Tier 1 TAC	Tier 1 Appraisal Committee
Tier 2 TAC	Tier 2 Appraisal Committee
TFM	Trust Fund Manager
TOR	Terms of reference
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNOPS	United Nations Office for Project Services
USAID	United States Agency for International Development
WTO	World Trade Organization

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Executive Summary

The Enhanced Integrated Framework (EIF) is a global Aid for Trade (AfT) partnership involving Least Developed Countries (LDCs), donors and international organizations. The EIF supports LDCs to be more active players in the global trading system by helping them tackle obstacles to trade. EIF activities are financed through a multi-donor trust fund, the Enhanced Integrated Framework Trust Fund (EIFTF).

The United Nations Office for Project Services (UNOPS) is the Trust Fund Manager (TFM) of the EIFTF and carries full fiduciary responsibility. Following the extension of the EIF Programme by the EIF Board in February 2013, the EIF Board considered and approved the extension of the mandate of UNOPS as the TFM. As part of the extension, the Board requested a review of the TFM operating tools and procedures.

The objective of the review is to assess the operating tools and procedures in relation to the TFM's fiduciary mandate. This includes the conditions of approval and implementation of Tier 1 and Tier 2 projects and the fiduciary monitoring and verification of project implementation. The review is based on a review of EIF documents, and interviews with 26 stakeholders at the global level and 33 at the country level. In addition, ten countries were selected as an in-depth review of how the relevant tools and procedures have been implemented. The results of these analysis were validated through interviews with country representatives and in person meetings in Senegal and The Gambia.

The roles and responsibilities of the TFM as specified in the terms of reference are the point of reference for the review. For the purpose of this review, these roles and responsibilities are grouped into three global level responsibilities and four project specific functions, as shown by Figure 1. The three global categories are: (1) global partnership agreements (2) global financial management & reporting and (3) knowledge sharing. The project specific categories are: (1) Project development, (2) country specific partnership agreements, (3) project financial management & reporting and (4) project extension and closure.

Figure 1: TFM Roles and responsibilities
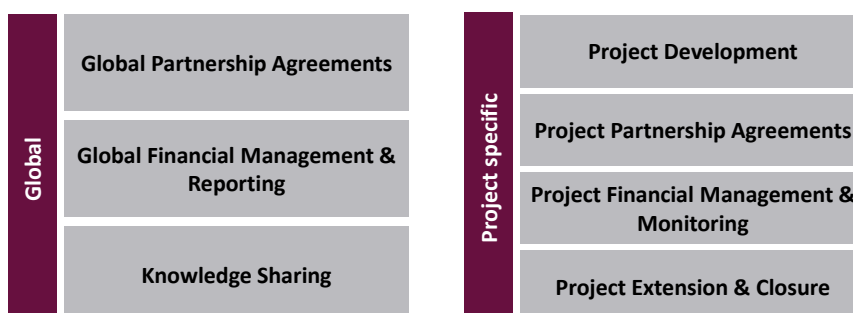
Overall, the review has shown that the TFM is delivering on its terms of reference. The TFM has developed a set of tailor made procedures and tools to deliver on its fiduciary responsibilities and continues to make changes to include lessons learned. In addition, the TFM has been taking

appropriate steps to manage the tension between the two most important risks recognised by the Accountability Framework: (1) Risk of misuse of funds and (2) Risk of introducing control measures that are so complex that the funds cannot be accessed.

The key findings from the review of the tools and procedures of the TFM are:

Global Partnership Agreements

The legal agreements with donors and core agencies facilitate a smooth functioning of the EIF. By avoiding a lengthy process to adapt the standard provisions, through re-negotiating individual partnership agreements, the TFM has acted appropriately in the interest of the EIF and in a way that facilitates delivery. The core agency partnership agreements at the global level have facilitated an efficient implementation of projects at the country level.

Global Financial Management & Reporting

Reporting on financial and fiduciary matters of the EIF to the EIF Board is timely and of good quality. The review has found that the level of detail reported has increased over time. Stakeholders have expressed their satisfaction about the reporting as well as the responsiveness of the TFM when asked to clarify or provide additional information. An initially developed TFM results framework is currently not used as it was seen as adding little value.

The collaboration between the ES and TFM is efficient and facilitates an effective management of the EIF. The collaboration is characterized by frequent formal and informal interactions relating to all aspects of the global management of the EIF, as well as country specific tasks. Virtually all interviewees have commended the good working relationship between the two.

Knowledge Sharing

Capacity building through formal trainings is appreciated by countries, but has not been a focus of the TFM's activities so far. The TFM has participated in a number of trainings and workshops on fiduciary aspects, but capacity building has been done primarily through informal on the job training. LDC governments have expressed a keen interest to increase activities in this area.

The EIF Knowledge Hub is a good tool to promote the exchange of knowledge, but could be used more effectively in some areas. Information provided is generally comprehensive and well received by the users. Some gaps remain in terms of documents uploaded. Some technical problems occur at times and it is somewhat difficult to navigate for non-frequent users. The TFM is currently developing a second version of the EIF Knowledge Hub.

Project Development

The TFM has put considerable effort into the project development phase and contributes to the quality of proposals. Input is provided through the Regional Portfolio Manager (RPM) and also project proposals are reviewed at least once in all countries by the TFM Project Review Committee (PRC), in many cases multiple times. This support is appreciated by LDC governments.

The Capacity Assessment process is an important step for countries to get familiarised with EIF processes and for the RPM to gain a deep understanding of project related fiduciary matters. The

capacity assessment tools and templates are commensurate with good practice as found in similar organizations and have been applied consistently in the ten case study countries. Capacity Assessment Missions have been conducted for all Tier 1 projects before project approval by the EIF Board. Topics identified are systematically carried forward into the signing off on fiduciary aspects of the project.

Project specific partnership agreements

The signing of agreements with LDC governments and agencies has generally happened in a timely and efficient manner. In most cases, agreements were signed shortly after Board approval. LDC agreements follow a standard template which covers all relevant areas. Recommendations made through the EIF Board have been consistently included in the agreements. Global level partnership agreements facilitate this process for Core Agencies, although some challenges are reported when core agencies are subcontracted by country governments.

Project Financial Management & Monitoring

The TFM is closely monitoring the fiduciary aspects of project implementation. The project financial management and monitoring tools and procedures are in line with good practice as found in similar organizations. Start-up and supervision missions are conducted on a frequent basis with an average of 1.4 missions per case study country per year. While in some cases submitted with some delay, the Main Implementing Entity (MIE) financial and narrative reporting is available for all case study countries. Implementation of EIF Board recommendation is generally tracked through the start-up and supervision missions and via self-reporting by countries.

Disbursements are made efficiently once the required financial reporting is submitted to the TFM. The first disbursements have generally been made within a few days of MOU signature. Subsequent disbursements are linked directly to the submission of satisfactory financial proposals. In rare exceptional cases, disbursements were made without the receipt of a financial report to avoid disruptions in the project. The Executive Secretariat (ES) clears disbursements, but project progress is not directly linked to reporting.

The RPMs have in-depth knowledge of country specific circumstances allows the TFM to take a tailored approach for each project. The review team benefitted from detailed record keeping for all countries. Where the review prompted questions around certain aspects of the case studies, the TFM provided detailed answers and comments. Country interviewees provided further evidence for the TFM's level of knowledge.

Audits in case countries have been submitted or are in progress. Five countries have submitted satisfactory audit reports for 2012 and previous years where applicable. For four countries, audit reports that were due in June 2013 are currently in progress. For two of those countries, audit reports were previously submitted. For one country, no audit reports have been due so far.

Generally no major issues have been raised through the audits and the TFM has followed up closely where required. Audit reports follow good practice and presented some findings to improve financial management, planning and reporting but no major incidents. For cases in which the

recommendations where more significant, the TFM followed up closely and adequate steps were taken to solve the issues. It was noted that while the follow up was adequate, no standardized procedures are defined for responding to audit incidents.

<u>Project Extension & Closure</u>
Tools and procedures for no cost extensions and project closure are in line with good practice and have been handled efficiently. No cost project extensions have been relatively frequent and have been made in an efficient manner. Experience in closing projects in the ten case study countries has been scarce given the limited number of projects that have been closed to date.

Tier 1 Phase 2 project extension requirements are challenging for countries. Countries have taken several months in order to go through the process and have required Phase 1 no cost extensions to cover the period until Phase 2 is approved. This has already been recognised and revisions to the current EIF guidelines are underway.

To further advance some aspects of the TFM's work, the review team has made recommendations on specific areas. The recommendations may have implications for the overall workload of the TFM. We recognize that this may pose a challenge considering the current and projected workload from ongoing projects as well as the increased complexity associated with Tier 2 projects. We recommend that the TFM explores its options for delivering on these recommendations without compromising its fiduciary responsibility.

- **Board reporting** - In order to increase the visibility of its own activities to the Board, the TFM should consider including two additional sections in their annual reports: Firstly a section that documents the TFM processes (for example, number of draft proposals reviewed per project); secondly a section that provides updates on more content related matters. This could include a high level (and anonymous) overview of the types of incidents identified during the year, such as topics followed up on from audit recommendation, issues identified in the financial and narrative reporting of the MIEs and how the timeliness and quality of reporting has evolved during the year.

- **Knowledge sharing** - Given the objective of the EIF to improve capacity in countries, it should be considered whether to increase the scope and funding for formal capacity building activities by the TFM. Training would provide increased support to countries and thereby facilitate adherence to the TFM tools and procedures, while allowing for continued implementation of activities.

- **Knowledge sharing** - The TFM should continue its effort to close some remaining gaps and ensure the smooth functioning of the EIF Knowledge Hub. A user guide could be helpful for easier reference on where to find each type of information. Extending access of the EIF countries, specifically to the National Implementation Units (NIU) coordinators, to non-sensitive information from other projects, e.g. final proposals, could be helpful to promote sharing best practices and knowledge.

- **Project specific partnership agreements** - In cases where core agencies are sub-contracted by LDC governments, the TFM should consider whether to take a facilitator role in the process, e.g. by

developing draft template agreements in collaboration with the Partner Agencies. It should be ensured however that country ownership is preserved in the process.

- **Project financial management & reporting** - In line with the recommendation on capacity building and the important role of missions for "on the job training" highlighted by LDC interviewees, the TFM should attempt to comply as much as possible with the targeted two supervision missions per year, where possible together with the ES.

- **Project financial management & reporting** – The TFM should continue to work closely with the EIF ES to ensure project financial expenditure is in line with programmatic progress, and to ensure that the ES receives the required information from MIEs.

- **Project financial management & reporting** - In order to increase transparency for the EIF Board around audits, formal criteria should be articulated for the course of action for negative audit findings and delays in reporting, e.g. what type of incidences are required to be reported to the EIF Board and in which cases it is followed up by the TFM without the need to raise it to the EIF Board.

- **Project financial management & reporting** - For Tier 2 projects, potential conflicts of interest arising from people being involved in the national steering committees and/or project steering committee as well as being an implementing party should be closely monitored by the TFM in collaboration with the ES.

- **Project extension & closure** - The TFM should advise countries on an appropriate extension periods based on its experience to avoid frequent NCEs for short periods.

1 Introduction

The Enhanced Integrated Framework (EIF) is a global Aid for Trade (AfT) partnership involving Less Economically Developed Countries (LDCs), donors and international organizations. The EIF supports LDCs to be more active players in the global trading system by helping them tackle obstacles to trade. EIF activities are financed through a multi-donor trust fund, the Enhanced Integrated Framework Trust Fund (EIFTF).

The EIF aims to: (1) mainstream trade into national development strategies, (2) set up structures needed to coordinate the delivery of trade-related technical assistance, and (3) build capacity to trade, which also includes addressing critical supply‑side constraints.

UNOPS acts as the Trust Fund Manager (TFM) of the EIFTF. It assumes full fiduciary responsibility of the EIFTF, which includes a trustee function, negotiation and conclusion of stakeholder agreements, project financial management, project appraisal and capacity assessments and monitoring and evaluation. Following the extension of the EIF Programme by the EIF Board in February 2013, the EIF Board considered and approved the extension of the mandate of the TFM. As part of the extension of the TFM mandate, the EIF Board requested a review of the TFM operating tools and procedures as well as actual practices in ensuring its fiduciary obligations.

The objective of the review is to assess the operating tools and procedures in relation to the TFM's fiduciary mandate, including the conditions of approval and implementation of Tier 1 and Tier 2 projects and the fiduciary monitoring and verification of project implementation.

This draft report has been prepared by Dalberg Global Development Advisors as a result of the review of the TFM operating tools and procedures. The Review was carried out in line with the original Terms of Reference and the approved methodology note. The report is primarily directed to the EIF Board while providing clear and actionable recommendations for the TFM to follow up on the results. The results of the review should be considered in the evaluation of the EIF planned for a mid-2014 start.

The document is split into four main sections: (1) Roles and responsibilities of the TFM, (2) Global responsibilities review (3) Project specific responsibilities review and (4) Conclusion.

2   Methodology

The objective of the review is to assess the operating tools and procedures in relation to the TFM's fiduciary mandate, including the conditions of approval and implementation of Tier 1 and Tier 2 projects and the fiduciary monitoring and verification of project implementation.

The review will specifically assess if:

1. The right tools and guidelines are in place for the TFM to perform the functions as outlined in the core documents;
2. The tools have been used in an effective manner;
3. The internal processes within the TFM are efficient.

To answer these questions, the review focuses on getting a full picture of the tools and procedures deployed to fulfil general and project specific fiduciary obligations. More specifically, the review will focus on three analyses.

The first analysis focuses on understanding how the roles and responsibilities of the TFM have evolved since inception. The tools and procedures are tailor made to the needs of the EIF and have changed over time based on insights from ongoing projects. The basis for this analysis is a desk review of the tools and procedures used to facilitate the implementation, as well as, perceptions from stakeholder interviews globally and in-country.

The second analysis focuses on a detailed check as to how the tools and procedures have been deployed in countries. As part of the methodology of the review approved by the EIF Board, ten countries were selected using the following criteria: (1) EIF project type, (2) Region, (3) State capacity and stability, (4) TFM country management location and (5) TFM indicator rating of NIU fiduciary capacity.

The review team developed case studies for each of the countries covering projects completed and ongoing, capacity assessment, legal agreements, project financial management and reporting, and project extension and closure. The case studies were validated through interviews with country focal points and missions to The Gambia and Senegal. The following 10 countries were selected for the detailed case studies: Cape Verde, Democratic Republic of Congo, The Gambia, Haiti, Lao PDR, Nepal, Senegal, Solomon Islands, Uganda and Yemen.

The third and last analysis focuses on stakeholder perceptions, including: members of the EIF Board, EIF Executive Secretariat, TFM globally and in-country, Partner Agencies and local stakeholders in The Gambia and Senegal. The interview results aim to validate the findings emerging from the desk review and to prompt further analysis where appropriate.

3   Roles and responsibilities of the EIF TFM

3.1   Evolution

The EIF was preceded by the Integrated Framework (IF). The IF was established in 1997 as an international initiative - with concerted backing from the main multilateral institutions concerned - to build LDC capacity to formulate, negotiate and implement trade policy to support the integration of these countries more fully into the global trading system. The United Nations Development Programme managed the IF Trust Fund.

Following a series of evaluations, a Task Force was established that concluded: "the effectiveness of the IF is hindered by a fragmented management structure and sub-optimal division of responsibilities among the different agencies, principally among the WTO (Secretariat), the World Bank (diagnostics) and the UNDP (Trust Fund), and by a lack of a clear accountability framework."[1] The results of the Task Force led to a restructuring of the IF in 2007 into the present EIF. The EIF programme aims to create a strong and effective results-oriented partnership among all EIF stakeholders. This involves close cooperation amongst the LDCs, the current 23 donors, six core agencies, two observer agencies, the ES for the EIF, the TFM and other development partners.

As part of the wider recommendations of the Task Force, it was recommended that there should be an investigation of the most cost-effective method for managing the Trust Fund (p. 8). After approval of the recommendations by the Integrated Framework Steering Committee (IFSC), it was decided that there would be a competitive process to identify the most cost effective method for managing the Trust Fund.

The framework for the terms of reference was set by the Accountability Framework for the management of the multilateral trust fund which was developed in response to the Task Force recommendations. The Accountability Framework sets out the principles, main objectives and procedures envisioned for the Trust Fund Manager.

UNOPS was one of three organizations that participated in this competitive selection process. UNOPS emerged as the organization which was subsequently awarded the contract. One reason for this was that UNOPS does not have programmatic interests that overlap with the EIF. This status enables UNOPS to stay "at arm's length" of the programmatic interests and fully focus on managing the risks as identified in the accountability framework: the risks posing a barrier to using funds, i.e. through complexity of procedures and the misuse of funds.

Figure 2 below shows some of the major milestones in the evolution of the EIF.

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[1] P15 World Trade Organisation, Integrated Framework Steering Committee: An Enhanced Integrated Framework: Report of the Chairman of the Task Force on an Enhanced Integrated Framework including recommendations.

Figure 2: Important EIFTF milestones since its establishment
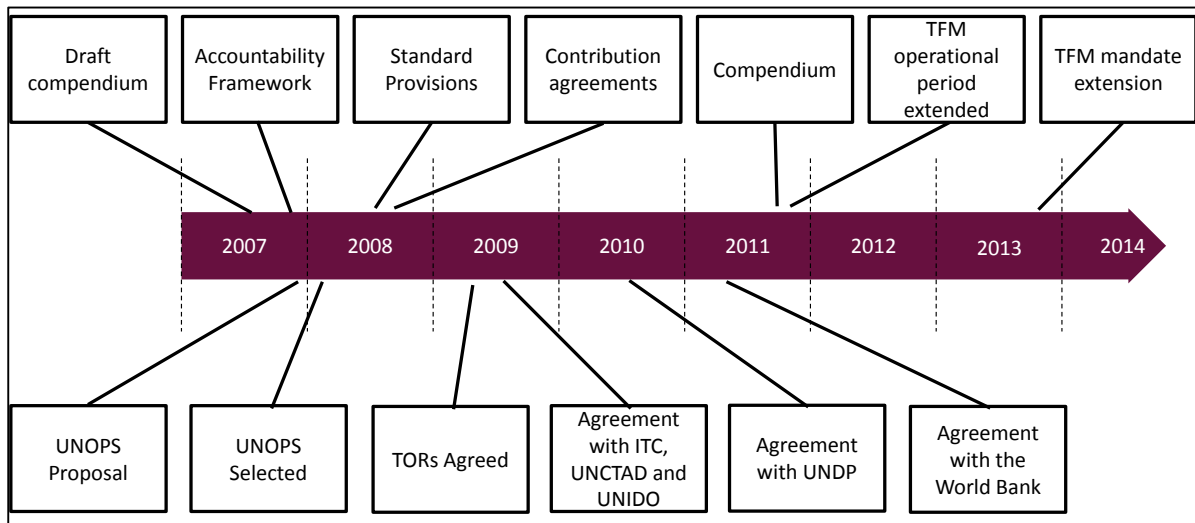
At the point of this TFM Review, the TFMS has provided fiduciary oversight to 112 projects: 9 pre DTIS, 37 DTIS/DTIS Update, 40 NIA Support/NIA Support-ITA and 26 Tier 2 as shown by Figure 3.

Figure 3: EIF projects approved since 2008
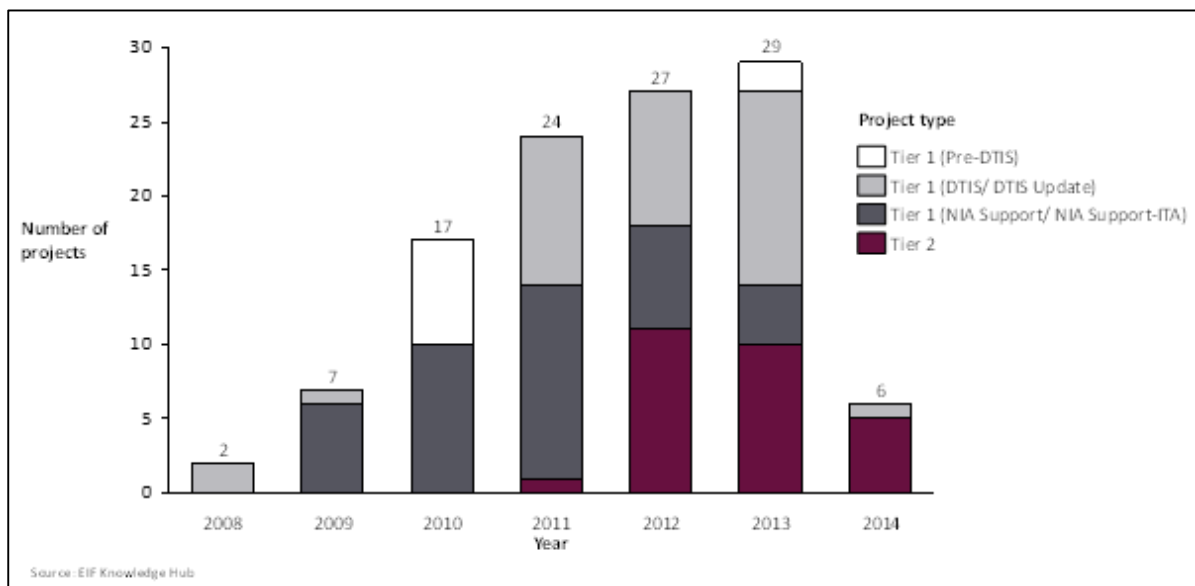
The TFM has disbursed a total value of USD 77.4 Million: USD 4.2 million global activities; USD 14.2 million ES; USD 11.4 million TFM; USD 576,294 TFM transaction fee; USD 350,000 for Pre DTIS, USD 8.3 million for DTIS/ DTIS updates, USD 23.9 million for NIA Support/NIA Support-ITA and USD 13.9 million Tier 2. Figure 4 provides an overview of the disbursements for Tier 1 and Tier 2 projects.

Figure 4: EIF project disbursements since 2008
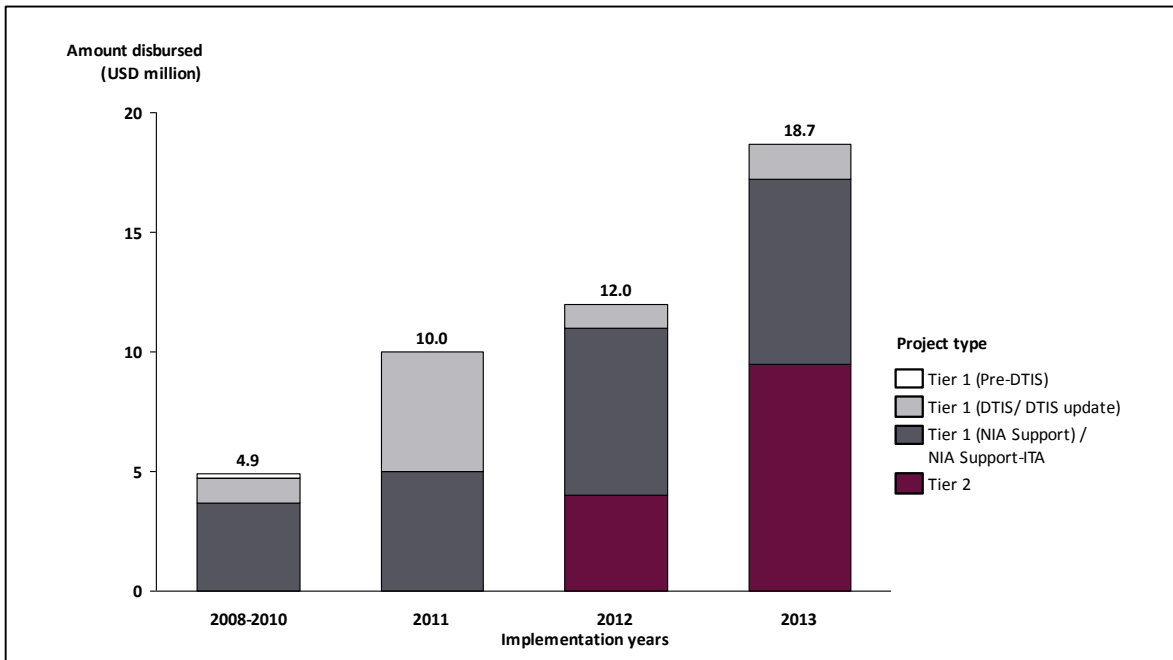
As the project volume is increasing and countries are gaining experience in the implementation of projects, the fiduciary capacity of countries has increased over the years, as shown in Figure 5.

Figure 5: Evolution of NIU capacity ratings
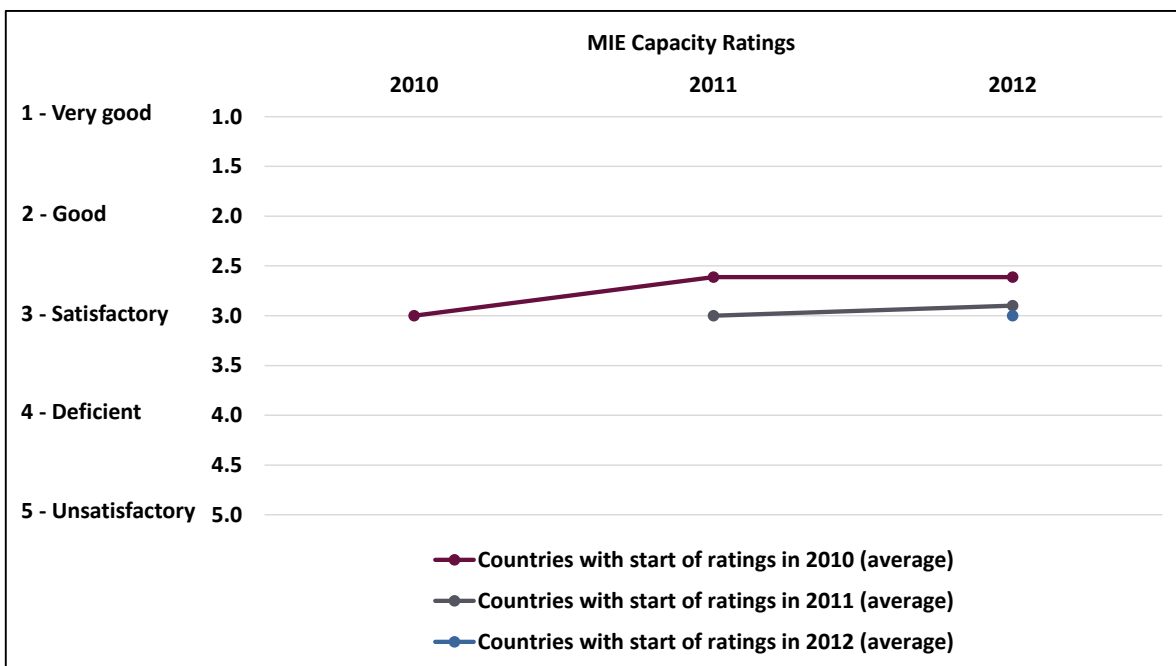
Figures 2 to 5 give an indication of how the focus of TFM activities has evolved since 2008. While in the first years, project volume was relatively low, the focus was on the establishment of a conducive legal framework. As the Tier 1 projects were approved, the focus started shifting towards capacity assessments, project development and accompanying and monitoring countries in the first steps of implementation. With an increase in the number of Tier 2 projects since 2011 and the increase of

capacity at the country level, increased time and capacity is likely to be spent on the fiduciary management of Tier 2 projects and their specific requirements.

3.2   Current framework

The responsibilities of the TFM as specified in the current TFM terms of reference and are the point of reference for the review. The table below outlines the functions grouped into global responsibilities and country specific roles for the purpose of this review. The global responsibilities of the TFM focus on preparing the environment for the EIF's country operations in terms of legal frameworks and financial management at the EIF global level. The country specific responsibilities are structured along the project cycle that the ES follows at the country level for specific projects.

Figure 6: Roles and responsibilities of TFM*

Global	**Global Partnership Agreements**	• Negotiation and conclusion of partnership agreements with EIF core agencies, donors and other agencies for approval by EIF Board
	Financial Management & Reporting	• Financial and narrative reporting to the EIF Board • Coordination with the Executive Secretariat, including the preparation of work plans and budgets
	Knowledge Sharing	• Promotion of exchange of knowledge on fiduciary aspects among all EIF partners, including training events at all level
Project specific	**Project Development**	• Initial fiduciary appraisal and support to countries in project formulation on fiduciary matters • Capacity assessment • Signing-off on fiduciary aspects of projects
	Project Partnership Agreements	• Negotiation and conclusion of partnership agreements with EIF country governments, other implementing agencies and private firms/ civil society as requested
	Project Financial Management & Monitoring	• Monitoring of the fiduciary aspects of project implementation • Disbursement of funds
	Project Extension & Closure	• Management of project extensions • Project completion report • Management of financial project closure

*Financial management and Reporting also includes the management of donor contributions and allocation of funds to the ES. These responsibilities have not been included in the figures as they beyond the scope of this review.

4   Global responsibilities review

This chapter provides an overview of the findings emerging from the assessment of the global responsibilities of the UNOPS as TFM. As introduced in Figure 6 the global responsibilities include (1) global partnership agreements, (2) financial management and reporting and (3) knowledge sharing practices.

4.1   Global partnership agreements

The TFM is responsible for the negotiation and conclusion of partnership agreements on behalf of the EIF Board. Between 2008 and 2011 this has been an important focus of the TFM's work and as a result, agreements have been signed at the global level with donors and EIF core agencies.

4.1.1   Donor agreements

The Standard Provisions as approved in October 2008 are the basis of the agreements between donors and UNOPS. They establish the processes and TFM responsibilities in terms of: the administration of contributions to the EIF Trust Fund; the accounting and reporting responsibilities by the TFM to the donors through the EIF Board.

Based on these Standard Provisions, the TFM negotiated and signed agreements with individual donors. Overall, the TFM has signed agreements with 23 donors, most of the original agreements were between 2008 and 2009. Revisions for additional contributions have since taken place with existing donors.

At large, the agreements signed are very similar and follow the standard template developed by the TFM. There are some variations in the timing and the frequency of disbursements and the conditions that must be met for disbursement e.g. recipient of the annual ES-TFM progress report or audited report. The contribution agreement with the European Union is more complex than those with bilateral donors. It follows the European Union template and includes the right of the European Union to request additional information to that provided in the annual progress reports and annual work plans received by all donors.

In 2011 and 2013, the TFM initiated the process to amend the donor agreements with the extension of the operational mandate of the TFM until 2015 then 2017. Given the complexity of changing the standard provisions, the TFM opted to amend individual contribution agreements with each donor. To date, all agreements have been amended for this purpose.

Interviewees have expressed their satisfaction with the process and highlighted the professional manner in which the negotiation and signing of the agreements were undertaken.

4.1.2   Agency partnership agreements

The modus operandi for the signing of partnership agreements has been to sign MOUs with the Partner Agency at the global level and implementation letters for specific projects. The global MOUs detail the standard modalities for project implementation, including the responsibilities around the financial management, fee structure and reporting requirements to be applied for each project. This system should allow for a smooth implementation once projects are approved.

The global partnership agreements were signed between 2008 and 2011 with Core Agencies. In practice, some of the negotiations took considerable time. UNCTAD, ITC and UNIDO were the first to

sign the agreement in June and July 2009. UNCTAD and ITC signed a joint agreement. UNIDO's agreement was signed separately, however it follows the same template.

Agreements between UNDP, WB and UNOPS vary in their content from the other agreements and were completed in 2011. For the WB agreement differences relate to the establishment of a separate trust fund. For the UNDP agreement differences relate to reporting requirements, evaluation policies and capacity assessments.

In general, the set up with the global agreements and implementation letters for specific projects is considered to be efficient. Feedback from partner agencies has been positive in terms of responsiveness and level of professionalism throughout the negotiations from the TFM.

Conclusions

- The legal agreements negotiated with donors and core agencies facilitate a smooth functioning of the EIF as a whole and have created a conducive environment for the EIF's country operations. By avoiding a lengthy process to adapt the standard provisions, through re-negotiating individual partnership agreements, the TFM has acted appropriately in the interest of the EIF and in a way that facilitates delivery. The core agency partnership agreements at the global level have facilitated an efficient implementation of projects at the country level.

Recommendations

- None identified

4.2   Financial management & reporting

Reporting to the EIF Board

The Standard Provisions describe the reporting responsibilities of the TFM towards the EIF Board. The following table provides an overview of these and their actual implementation.

Figure 7: Reporting requirements to the EIF Board

Reporting requirements	Actual reporting	Reports due date	Reports submission date
Quarterly financial reports	Submitted for every quarter since Q1 2010	30 May 31 August 30 November 28 February	8 to 28 June 6 September to 19 November 29 November to 11 February 11 February to 13 May
Annual narrative progress	Reports submitted annually starting in September 2009, from 2011	1 September 2009 1 March 2010 1 March 2011 31 August 2012	11 November 2009 16 June 2010 9 June 2011 16 October 2012

	as a joint report with ES		
Annual certified financial reports	Submitted annually since 2008	31 July	11 June to 6 July
Final progress report	Not yet applicable	N/A	N/A
Audits (regular and requested through board)	Internal audit of the UNOPS Switzerland Operations centre (also covered the EIF)	N/A	N/A

Reporting to the board has been done in line with the requirements set in the standard provisions. Over time the TFM has increased the scope and level of detail in reporting to the EIF Board. The financial documentation has become more detailed and is presented in a more consistent manner across the ES and TFM teams.

Initially, the TFM and the ES reported separately to the EIF board. Following a recommendation from the EIF Board in 2011, one EIF report, covering both TFM and ES, was developed to provide a more coherent summary of the work funded to EIF donors.

Overall, board member interviewees stated their satisfaction with the TFM reporting and the TFM is seen as responsive when asked to clarify or provide additional information. It was noted that the timeliness of reporting has improved over time. It should be noted that the timeliness of reports is only partially dependent on the work of the TFM, other factors such as the timeliness of LDC, Agency and Partner reports impact on when the TFM reports to the EIF Board.

As indicated in the TOR, the TFM initially developed a results framework to track its performance, however, this has stopped as the added value was perceived to be limited. One unintended consequence has been that TFM reporting on its own activities is currently limited. For instance, the steps taken in collaboration with the ES to solve incidences that indicate capacity gaps or delays in reporting are not reported on explicitly. Minor incidents such as delays in reporting are followed up directly by the TFM whereas major incidents, those that affect delivery and misuse of funds, are reported first to the ED of the ES and to the Chair of the Board. The Chair of the Board decides whether an incident should be moved to the agenda of a board meeting.

EIF Executive Secretariat – TFM Collaboration

The collaboration and knowledge exchange between ES-TFM is an important element for the effective management of the EIF both at the global and the country level. The collaboration has worked well and interviewees have consistently highlighted their positive perception of it. Frequent coordination meetings as well as annual workshops have taken place throughout the years (e.g. 9

regular coordination meetings in 2011 and 2012) in addition to the daily communication between ES country coordinator and their respective TFM RPM counterpart.

Conclusions

- Reporting on financial and fiduciary matters of the EIF to the board has increased in level of detail over time and in its current form is timely and of good quality. Board members have expressed their satisfaction about the reporting as well as the responsiveness of the TFM when asked to clarify or provide additional information.

- T Collaboration between ES and the TFM is characterised by frequent formal and informal interactions relating to all aspects of the global management of the EIF, as well as country specific tasks. Virtually all interviewees have commended the good working relationship between the two.

Recommendations

- In order to increase the visibility of its own activities to the Board, the TFM should consider including two additional sections in their annual reports: Firstly a section that documents the TFM processes (for example, number of draft proposals reviewed per project); secondly a section that provides updates on more content related matters. This could include a high level (and anonymous) overview of the types of incidents identified during the year, such as topics followed up on from audit recommendation, issues identified in the financial and narrative reporting of the MIEs and how the timeliness and quality of reporting has evolved during the year.

4.3 Knowledge sharing

The TFM TOR stipulate that the TFM should promote and contribute to the sharing of knowledge on fiduciary aspects among all EIF partners as well as participate and contribute to training events at the global, regional and country level.

Formal training events

There have been some formal training activities at the regional and country level organised by the ES and/or other partners and conducted with the TFM's participation. This has however not been a major focus of the TFMs work. Capacity building has been conducted mainly through more informal "on the job" training through missions and interaction with the project partners (please see section below on supervision missions for more detail on this). This informal training is generally regarded as helpful and effective. The list below provides a brief overview of the training events conducted:

- In 2009: EIF Global workshop Geneva,
- In 2010: Regional workshops in the South Pacific, Nepal, Mali,

- In 2011: Regional workshop Lesotho, M&E workshop in Uganda
- In 2012:
    - M&E capacity development training for NIUs in French speaking EIF countries in Burkina Faso
    - Workshop in Chad covering EIF processes aimed at raising awareness among stakeholders
    - Workshop on financial and fiduciary aspects of EIF projects in Niger
    - Project development module in a training workshop in Senegal
- In 2013: EIF Workshop on Results Reporting and Communication Capacity Development; session on Managing Tier 1 Extension in Zambia

Country interviewees have stated a strong interest in more formal training activities related to the financial and general management of the projects. Given the EIF focus on capacity building, consideration should be given to this request.

Knowledge sharing tools

In order to facilitate sharing of information, the EIF Knowledge Hub was developed and launched in 2012. The Hub contains information about financial information at the global level and detailed information at the project level including disbursements, missions conducted and reports received. Focal Points and EIF Board members currently have access to it.

In general, the EIF Knowledge hub is a comprehensive tool which the EIF Board, TFM and ES are very satisfied in terms of both the content and functioning of the platform. A few gaps currently remain in the information provided on the EIF Knowledge Hub. When the documentation for the case study countries was reviewed some mission reports were missing but were subsequently uploaded upon request by the TFM who has been progressively uploading historic reports. In addition, some information is of limited detail, for example the reasoning for why missions have been postponed. This information would be beneficial for users to gain a good sense of project progress.

The EIF Knowledge Hub was presented and demonstrated to the EIF Board in the October 2012. The EIF Knowledge Hub still is somewhat difficult to navigate for non-frequent users and the site has relatively frequent crashes depending on the settings of the web browsers. A user manual could be helpful in this regard, the TFM is developing one as part of the second version of the EIF Knowledge Hub which is currently been developed. The updates to the EIF Knowledge Hub include a feature to track each step taken when a project is in the pipeline.

Conclusions
- Capacity building on fiduciary aspects has been done through informal on the job training, coaching through day-to-day communications with RPM and during missions. LDC governments are highly appreciative of this support. Capacity building on fiduciary aspects through formal training workshops has not been a focus of the TFM's activities so far. When formal training has occurred participants have found it to be very useful.

- The EIF Knowledge Hub is an effective tool to promote the exchange of knowledge, it is generally comprehensive and well received by the users.

Recommendations
- Given the objective of the EIF to improve capacity in countries, it should be considered whether to increase the scope and funding for formal capacity building activities by the TFM. Training would provide increased support to countries and thereby facilitate adherence to the TFM tools and procedures, while allowing for continued implementation of activities.

- The TFM should continue its effort to close some remaining gaps and ensure the smooth functioning of the EIF Knowledge Hub. A user guide could be helpful for easier reference on where to find each type of information. Extending access of the EIF countries, specifically to the National Implementation Units (NIU) coordinators, to non-sensitive information from other projects, e.g. final proposals, could be helpful to promote sharing best practices and knowledge.

5 Project specific responsibilities review

The following section analyses TFM country specific responsibilities along the project cycle of EIF projects. For this purpose, the section describes for each stage in the project cycle a) which tools and procedures are in place, b) their adequacy and c) how these tools have been applied in the ten case study countries.

5.1 Project development

5.1.1 Tools and procedures

The following table provides an overview of the different steps in the proposal development process, the TFM's role and activities during each step as well as tools and template applied.

Figure 8: Project Development Phase

	Project Formulation	Capacity Assessment	Board Approval
TFM role & activities	• Provision of project templates and example project proposals • Comments regarding fiduciary aspects on multiple rounds of draft proposals based on comments of RPM and TFM PRC	• Conduct capacity assessment once project is near final based on previous review of proposals and ➤ Pre-DTIS: Desk review ➤ Tier 1 and Tier 2: Capacity Assessment Mission ➤ Agency implementation: desk review	• Signing off on the fiduciary capacity of implementer • Provide general assessment if the capacity is seen as satisfactory and of the potential recommendations/ requirements
Tools and Templates	• Different project templates as included in the Compendium • TFM PRC checklist	• Capacity assessment mission TORs • Capacity Assessment tools • Capacity Assessment Report templates • TFM desk review template	• TFM ES Summary Template

Project formulation

During the project formulation phase, the TFM supports countries through the RPM and the TFM Project Review Committee (PRC) review process. The support includes the provision of proposal templates and copies of completed project proposals (as a reference), as well as multiple rounds of feedback on different draft versions of the proposal. The RPM through regular correspondents with the country and the ES provides advice on how to develop the proposal so that it meets the requirements of the TFM and the EIF Board. The timing of the process varies significantly and involves typically between one and three draft proposals, depending on the needs of the country.

When the RPM is satisfied with a draft proposal it is systematically reviewed by the TFM PRC composed of the TFM Geneva team and the relevant RPM. The committee uses a checklist to review proposals, the review includes but is not limited to: the legal and institutional framework, the financial management system, procurement system, organisational structure and audit arrangements.

The TFM PRC makes comments and recommendations on each area in the checklist and records them in the meeting minutes. Recommendations are provided to the NIU/country government via the RPM to be incorporated into a new draft. The TFM PRC meeting also creates areas to be focused on during

the Capacity Assessment mission. Depending on the project, a proposal is sometimes reviewed multiple times by the TFM PRC.

Overall, the project formulation templates and process are found to be adequate for this purpose and commensurate with best practice as found in similar organizations. Proposal templates exist for each project type and cover the usual areas such as project details, sustainability strategy, logframe, work plan and budget, project risk self-assessment, and accountability arrangements.

Capacity Assessment

When a draft project proposal is nearly at the final draft stage, a capacity assessment is undertaken. The capacity assessment for Pre-DTIS projects is typically done based on a desk review. For agency implemented projects by core agencies, a project specific desk review is conducted rather than a broader analysis of the capacity of the agency. For Tier 1 and Tier 2 projects implemented by the government or non-core agencies, the RPM undertakes a capacity assessment mission to the country. The objective of a capacity assessment mission are to: (i) appraise the institutional and implementation capacity of the MIE; (ii) review the financial management capacity of the MIE; (iii) review the procurement and supply capacity; (iv) review existing M&E systems; (v) review audit modalities.

On the Capacity Assessment mission the RPM is guided by the Capacity Assessment Tools to review the implementation, financial management, procurement and supply management, and monitoring and supervision capacity of the MIE. In addition, broader fiduciary and management issues are examined, as well as, the adequacy of existing policies, for example to hire staff and procure goods. Policies are compared to internationally accepted standards, for example regarding corruption, transparency and good governance. The RPM conducts the assessment through meeting all relevant stakeholders in the country and examining relevant documentation.

Upon completion of the capacity assessment mission the RPM develops a capacity assessment report detailing institutional and implementation capacity, financial, procurement and supply management and monitoring and supervision and provided detailed recommendations in these areas.

The capacity assessment mission report is shared with the ES and TFM staff. The ES also completes and shares with the TFM a desk review of the project. From the desk review and capacity assessment the ES and TFM create their joint recommendations for the EIF Board.

The tools and processes for the capacity assessment as described above are considered to be adequate for this purpose and commensurate with best practice as found in similar organizations. Tools cover the usual areas and the process follows good practice.

Board approval

Once countries have sufficiently integrated the comments provided by ES and the TFM, the proposal is submitted for approval to the EIF Board. A joint ES-TFM summary of the project is submitted to the EIF Board that details if the fiduciary capacity is deemed satisfactory and any recommendations for

the project implementation. The TFM makes recommendations with regard to the implementation, financial management, procurement and supply management and M&E capacity of the MIE. The TFM can also stipulate pre-conditions that need to be met within a certain timeframe. This process is in line with good practices in other organizations.

The following sections provide a summary of how these tools and procedures have been applied in the ten case study countries.

5.1.2   Project formulation support

In practice, the TFM has had a strong focus on supporting countries during their project development phase, through day to day support and recommendations from TFM PRC meetings and country missions. For the ten case study countries, the number of draft proposals has varied between one to up to three, depending on the complexity of the projects and experience of the MIE with proposal development. Similarly, the number of TFM PRC meetings per projects reflect these differences.

Figure 9: Overview TFM PRC meetings in case study countries

Country[2]	Number of PRC meetings for NIA Support	Number of PRC meetings for each Tier 2 project[3]	Country	Number of PRC meetings for NIA Support	Number of PRC meetings for each Tier 2 project[2]
Cape Verde	2	n/a	Nepal	1	2,1
Congo DRC	1	1	Senegal	2	1
The Gambia	2	3,3,1	Solomon Islands	3	1
Haiti	1	n/a	Uganda	2	1,1
Lao PDR	1	1	Yemen	1	2,1

The recommendations and comments in the TFM PRC meeting minutes focus on where there are gaps or insufficient detail in the country proposal which need to be addressed before the proposal is submitted to the EIF Board. Common recommendations in the ten case countries include clarification/revision of:

- The budget e.g. UNOPS format not used or missing budget items
- Human Resources e.g. staff TORs, organigram and salary scale
- Sub-contracting: Subcontracts/grants must be submitted to the TFM before being beginning
- The fiduciary role of the National Steering Committee
- Government contribution to the project
- Admin mechanisms in the NIU
- Procurement plan

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[2] The Gambia: Internal review (not TFM PRC) of Tier 1 phase 1 and TFM PRC for phase 2; Uganda: one TFM PRC per Tier 1 Phase; Yemen: Internal review (not TFM PRC) for Tier 1.

[3] For countries with multiple Tier 2 projects commas separate the number of TFM PRC meetings for each project.
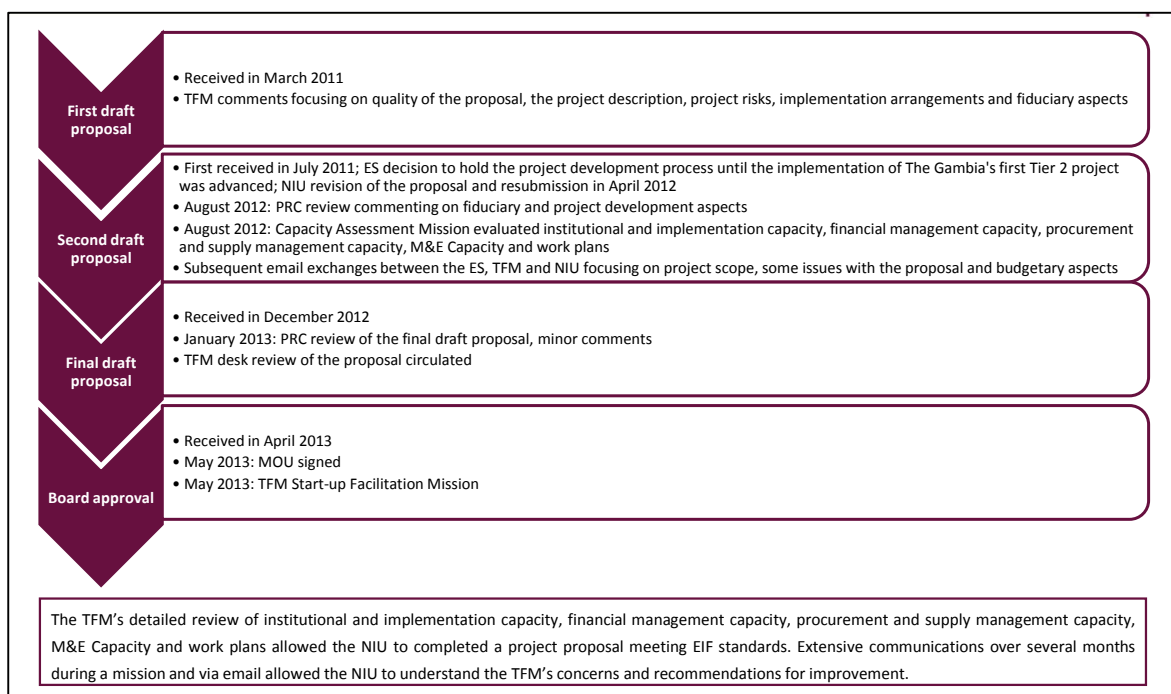
- M&E plan

The TFM reviews the fiduciary aspects of the proposal through the TFM PRC but they will highlight, for the benefit of the ES, any substantive aspects of the proposal requiring attention which they notice. Examples of this can be seen in the TFM PRC meeting minutes, particularly for Tier 2 projects. Many of these comments are in a "grey area" as fiduciary and substantive aspects can often not clearly be separated. Examples of comments include the:

- National Steering Committee should include more members from the private sector;
- Staff members hired by the NIU lack the necessary qualifications to carry out their role;
- Need to hire technical experts in a particular field related to the project;
- Question of why a particular government ministry/ authority is not included in the proposal.

In general, interviewees have been highly appreciative of the support that they have received during the project formulation stage. The support provided through the contact with the RPM and the TFM PRC during proposal formulation is important for a good quality proposal to be produced and for the required implementation capacity to be established. There have been some concerns that the high standards of the project formulation process might pose a challenge for countries and thus increase the risk that EIF funds are not accessed. The support of the TFM during project formulation is even more important in this light

Figure 10: Case study Project Development Process for The Gambia Tier 2 project: Trade Facilitation through increased logistics infrastructure and services at Banjul International Airport

First draft proposal	• Received in March 2011 • TFM comments focusing on quality of the proposal, the project description, project risks, implementation arrangements and fiduciary aspects
Second draft proposal	• First received in July 2011; ES decision to hold the project development process until the implementation of The Gambia's first Tier 2 project was advanced; NIU revision of the proposal and resubmission in April 2012 • August 2012: PRC review commenting on fiduciary and project development aspects • August 2012: Capacity Assessment Mission evaluated institutional and implementation capacity, financial management capacity, procurement and supply management capacity, M&E Capacity and work plans • Subsequent email exchanges between the ES, TFM and NIU focusing on project scope, some issues with the proposal and budgetary aspects
Final draft proposal	• Received in December 2012 • January 2013: PRC review of the final draft proposal, minor comments • TFM desk review of the proposal circulated
Board approval	• Received in April 2013 • May 2013: MOU signed • May 2013: TFM Start-up Facilitation Mission

The TFM's detailed review of institutional and implementation capacity, financial management capacity, procurement and supply management capacity, M&E Capacity and work plans allowed the NIU to completed a project proposal meeting EIF standards. Extensive communications over several months during a mission and via email allowed the NIU to understand the TFM's concerns and recommendations for improvement.

5.1.3   Capacity assessment

In all NIU support projects in the ten case study countries, a capacity assessment mission was carried out before the finalisation and submission of the proposal to the EIF Board. The Capacity Assessment Mission is seen as an important part of the proposal development as it provides the RPM the opportunity to explore the project in depth, to review all relevant systems and processes, and meet key stakeholders. Furthermore, the MIE has the opportunity to become fully familiar with the EIF project process and requirements.

The Capacity Assessment Tools include guidance for the missions conducted by the RPMs. These tools are intended as guidance and not required as outputs of the mission. The fact that some of the RPMs no longer use these tools because of their level of experience is not an issue.

Generally, the Capacity Assessment Reports (CAR) have used the standard CAR template. The level of detail varies somewhat, but in general the content is of similar quality. The CAR provides recommendations to be implemented, common recommendations in the ten case country studies include the need to strengthen/revise:

- The M&E system;
- The fiduciary capacity through providing staff training;
- Auditing arrangements;
- Financial management system;
- Team composition: The roles/TORs of particular staff members, the need to recruit people with particular expertise;
- Recruitment process;
- Budget and work plan revisions.

In four countries (three of which are not within our case study sample) it was recommended by the ES (in consultation with the RPM) that an International Trade Advisor (ITA) should be hired to provide support to the phase one of a Tier 1 project. In one country the government itself proposed support from an ITA. Also in three countries (all of them not included in our case study sample) it was deemed that the government did not have sufficient capacity to implement the Tier 1 project, agency implementation was therefore recommended.

5.1.4   Signing off on fiduciary capacity

For the NIA Support project of the ten case study countries, requirements in addition to recommendations were included in the EIF Board approval letter. For all other types of project (with the exception of one Tier 2 project) only recommendations are provided. Requirements are of a standard nature, the country has three months (in one case 6) to implement institutional fiduciary arrangements, a detailed work plan, a logical framework matrix and budget. These requirements have to be met before the second payment.

Conclusions

- The project development phase is an important step for the countries to become familiarised with EIF processes. The TFM has put considerable effort in this step of the process and contributes to the quality of proposals. This goes beyond standard practices of TFMs. Project formulation templates and capacity assessment tools are commensurate with good practice as found in similar organizations.

- The practice adopted so far to favour country implementation combined with a close accompaniment - where needed with the assistance of an ITA - is in line with the principle of country ownership and the objective of capacity building.

Recommendations

- None identified

5.2 Country specific partnership agreements

5.2.1 Tools and procedures

The TFM is responsible for the drafting and conclusion of agreements with EIF country governments and other implementing agencies, including non-core implementers, once the EIF Board has approved a specific project and the TFM has been informed of this by the ED.

The TFM has developed standard templates for Pre-DTIS projects, Tier 1 and Tier 2 projects implemented by governments. The template agreements include TFM responsibilities, the beneficiary's responsibilities, duration of the project, funding schedule and reporting requirements. Furthermore, the agreements include a number of annexes, including the approved proposal and recommendations as per the EIF Board approval letter.

For projects implemented by core agencies, implementation letters are signed which are based on the global partnership agreements. For projects implemented by non-core agencies, agreements are drafted based on the standard agreements with core agencies and adapted on a case by case basis.

The standard templates are regarded as adequate and cover all relevant areas.

5.2.2 MOUs with countries

In all the ten case study countries, MOUs were signed shortly after the EIF board approval, in most cases within a month and, often within days. The signing of the agreements await the legal clearance process within the country, first the country must clear the MOU (which for some involves multiple ministries reviewing the document), secondly the country must open a bank account, a lengthy process in almost all countries. In one case, there was a delay of six months which was explained by a complex internal situation including changes to the implementing arrangements and the Ministry

of Trade. The agreements follow the standard templates and include the EIF Board recommendations and requirements as set in the EIF Board approval letters.

5.2.3   MOUs with agencies

MOUs with both core agencies and non-core agencies have been signed in general shortly after EIF Board approval in most cases within a month, some even within a day. Exception to this included the DRC DTIS agreement which was signed three months after board approval and the ITA support to the NIA provided by UNDP which was signed four months after approval. The delays were however explained by factors outside the TFM's control including internal political instability, internal agency rules.

Examples of agreements signed with non-core agencies in the case study countries include Food and Agricultural Organisation (FAO) and GIZ in Nepal as well as International Centre for Insect Physiology and Ecology (ICIPE) in Yemen. For FAO, the agreements follow the global partnership agreements developed with the other UN organizations. The agreements with ICIPE and GIZ cover similar areas but follow a slightly different structure. According to the agreement, GIZ can deduct a 7% of fees for its indirect administration costs, as the GIZ fees are greater than the 7% fee agreed with other implementers. For ICIPE the MOU does not include the paragraph on the fees as this is clearly outlined in the budget.

Where country governments are sub-contracting core agencies, concerns have been voiced that contracts do not follow the standards negotiated in the core agency agreements and negotiations have taken quite some time. Interviewees have expressed their desire for the TFM to become a more active facilitator between country governments and agencies where this becomes a concern, this is something that would have to be balanced with the desire for country ownership.

Conclusions

- The signing of agreements with EIF country governments and agencies for the implementation of specific projects has happened in a timely and efficient manner. The templates are suitable to facilitate this process and cover all relevant areas.
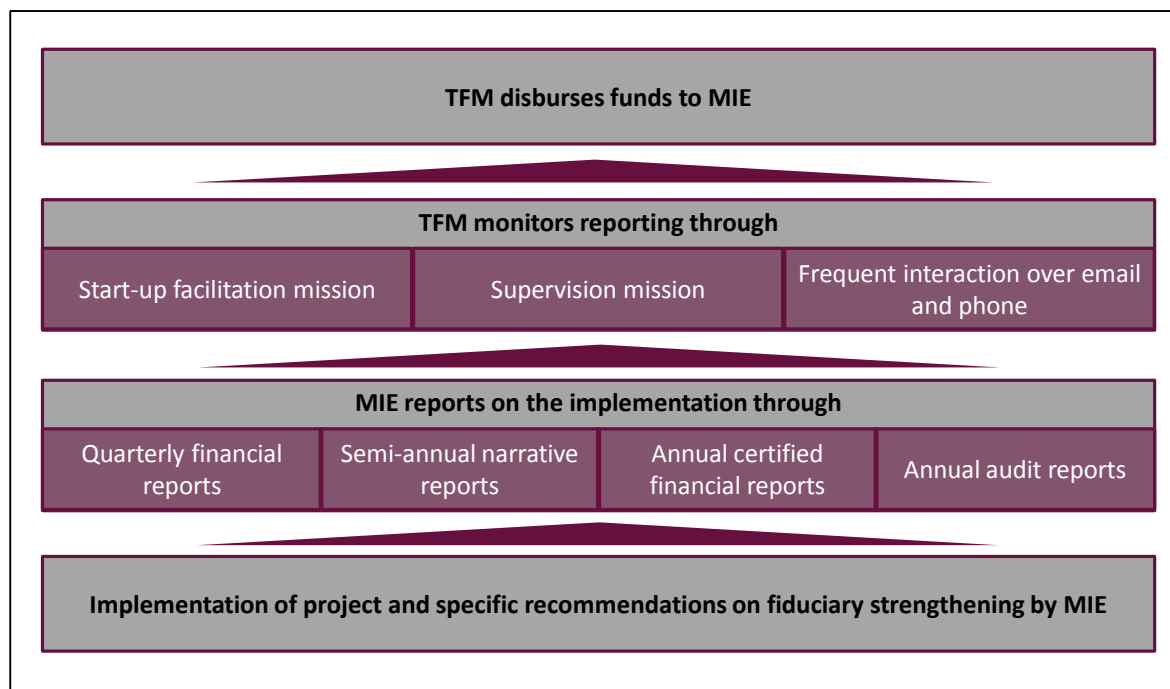
Recommendations

- In cases where core agencies are sub-contracted by LDC governments, the TFM should consider whether to take a facilitator role in the process, e.g. by developing draft template agreements in collaboration with the Partner Agencies. It should be ensured however that country ownership is preserved in the process.

5.3 Project financial management & monitoring

5.3.1 Tools and procedures

Figure 11: Reporting and monitoring of project implementation for government implemented projects

TFM disburses funds to MIE

TFM monitors reporting through		
Start-up facilitation mission	Supervision mission	Frequent interaction over email and phone

MIE reports on the implementation through			
Quarterly financial reports	Semi-annual narrative reports	Annual certified financial reports	Annual audit reports

Implementation of project and specific recommendations on fiduciary strengthening by MIE

Reporting requirements depend on the nature of the MIE and are specified in the respective agreements. For government implemented projects, projects are required to submit quarterly financial reports, annual certified financial reports and semi-annual and annual narrative reports as well as undergo annual audits. The country is provided with financial and narrative report templates in the MOU, clarification can be sought from the RPM if required. For agency implementation, the agreements generally require semi-annual financial and narrative reporting and annual certified financial statements, as well as, certified financial reports upon project completion.

Submitted reports will usually undergo a revision process in which the MIE submits a first draft report and the RPM provides comments and asks for clarifications. Once the country has integrated all comments, the final report is submitted with all signatures. Depending on the depth of the comments, this process can take several weeks.

In order to monitor the financial and narrative reporting as well as the implementation of the recommendations, the TFM conducts a start-up facilitation and supervision missions. The aim is to conduct the start-up facilitation mission within three-six months of the time when the project becomes operational and to conduct two supervision missions per year. However, this is not a formal requirement stated in the TOR and the actual timing of the missions is determined by a range of factors which include: the progression of the project, the availability of country-stakeholders, the security/political situation in the country and the coordination of joint missions (priority). During the missions, RPM activities include: meeting stakeholders and reviewing: financial, narrative, recruitment and procurement records, as well as, the implementation status of recommendations.

In addition to the supervision missions, RPMs are in constant contact with the MIEs in order to clarify potential questions and facilitate the implementation of the projects.

The first disbursement of funds is recommended to be made within ten days of MOU signature. The agreement states that subsequent disbursements are "subject to the Beneficiary's submission of timely and accurate financial and other reports and their acceptance by the TFM, satisfactory compliance of recommendations made by the EIF Executive Secretariat and TFM in the EIF Board approval Letter and during Supervision Missions, and the fulfilment of audit recommendations."

If reports are late, the RPM will contact the country to understand the reasons for the delay and supports the MIE to find solutions. Under exceptional circumstances, funds can be released despite delays in financial reporting, for instance to ensure salaries can be paid.

The LDC agreements state that financial statements need to be "audited annually by an auditing entity in accordance with the recognised International Standards on Auditing, whether by an independent government audit entity or by an independent and reputable audit firm, as recommended by the Trust Fund Manager Capacity Assessment mission." In practice, this means that either an independent firm is hired for this purpose or the auditor's office from the government does the audit. The TFM has provided sample TORs for the selection of an auditor to support countries in this selection process. In the case of adverse audit results, TFM has the right to suspend any further disbursements.

The project reporting and monitoring tools and procedures as described above are found to be adequate for this purpose and commensurate with best practice as found in similar organizations: The submission of quarterly financial reports, annual certified financial reports and semi-annual and annual narrative reports, and annual audits is in line with what other similar organisations require. Supervision missions are a good practice in the absence of a permanent country presence as well as the linking of the disbursements are tied to the submission of satisfactory financial reports and narrative reports.

5.3.2 Start-up facilitation and supervision missions

The following table provides an overview of the frequency of start-up facilitation and supervision missions in the ten case study countries.

Figure 12: Mission per country

Country	MOU Signature of NIA Project	TFM mission	Other EIF activities[1]
Cape Verde	December 2011	• September 2012: Start Up Facilitation Mission • October 2013: Supervision mission	• December 2008:DTIS validation workshop • July 2009: EIF Global workshop Geneva • December 2010: EIF Regional Workshop in Mali

Country	MOU Signature of NIA Project	TFM mission	Other EIF activities[1]
			• November 2012: EIF support mission by ES • May 2012: M&E Workshop in Burkina Faso • August 2013: Tier 2 Support Mission and stakeholder meetings by ES • November 2013: ES training workshop
Congo DRC	July 2011	• September 2012: Start-up facilitation mission • June 2013: Supervision mission joint with the ES	• July 2009: EIF Global workshop Geneva • October 2010: UNCTAD/EIF workshop in Kinshasa • December 2010: EIF Regional Workshop in Mali • May 2012: M&E Workshop in Burkina Faso
The Gambia	January 2010	• May 2010: Start-up Facilitation • September 2011: Supervision mission • July 2012: Joint ES-TFM supervision mission • August 2012: Tier 2 Capacity Assessment Mission • May 2013: Supervision mission	• July 2009: EIF Global Workshop in Geneva • February 201:1 EIF Regional Workshop in Lesotho • May 2011: EIF M&E Workshop in Uganda • September 2012: ES supervision mission • July 2013: ES Supervision mission
Haiti	December 2012	• October 2010: Sensitisation Pre-DTIS mission • September 2013: Start-up facilitation	• July 2009: EIF Global workshop Geneva • December 2010: EIF regional workshop in Mali, made possible due to a special arrangement with the TFM • August 2011: UNCTAD-sponsored EIF familiarization workshop with TFM participation
Lao PDR	February 2010	• August 2010: Joint ES-TFM start-up facilitation mission • February 2011: Supervision mission • November 2011: Supervision mission • May 2012: Joint TFM-ES supervision mission • February 2013: Supervision mission • August 2013: Supervision mission and tier 2 Capacity Assessment Mission	• July 2009: EIF Global workshop Geneva • May 2010: EIF support mission • December 2011: EIF M&E Workshop in Uganda • November 2012: mission cancelled due to country team's non-availability • May 2012: DTIS update workshop • January 2013: ES supervision mission • January 2014: ES supervision mission

| Country	MOU Signature of NIA Project	TFM mission	Other EIF activities[1]
Nepal	March 2010	• June 2010: Start up facilitation mission • November 2010: Supervision mission • May 2011: Supervision mission • February 2012: Supervision Mission • October 2012: Supervision mission • June 2013: Supervision mission	• January 2008: EIF Support mission • June 2008: EIF support mission • July 2009: EIF Global workshop Geneva • June 2010: mission was combined with the EIF Regional workshop in Nepal • March 2011: mission conducted by ES • September 2011: mission conducted by ES • December 2011: EIF M&E Workshop in Uganda • November 2012: mission conducted by ES April 2013: Participation in regional Aid for Trade meeting
Senegal	January 2012	• October 2012: Start-Up Facilitation mission • July 2013: Supervision mission joint with the ES	• July 2009: EIF Global Workshop Geneva • 2010: EIF Regional Workshop in Mali • May 2011: EIF Support mission • November 2012: ES workshop • May 2012: M&E Workshop in Burkina Faso • June 2013: Supervision mission by the ES • July 2013: DTIS workshop by ES
Solomon Islands	January 2011	• April 2011: Start-up facilitation mission • October 2011: Supervision mission • November 2012: Supervision Mission • July 2013: Supervision mission	• April 2008: EIF support mission • May 2008: pre-DTIS mission by the ES (TFM not yet operational) • March 2010: Regional EIF Workshop Vanuatu • December 2011: EIF M&E Workshop in Uganda • January 2014: TFM supervision mission
Uganda	October 2009	• April 2010: Start-up facilitation mission • May 2011:Tier 2 development mission • March 2012: Supervision mission • November 2012: Supervision mission • April 2013: Supervision mission • June 2013: Supervision mission • December 2013: Support mission	• July 2009: EIF Global workshop Geneva • February 2011: EIF Regional workshop Lesotho included country delegates and the RPM with working sessions to discuss issues • December 2011: EIF M&E Workshop in Uganda • November 2012: ES meeting with stakeholders • June 2012: ES Supervision mission • January 2014: ES supervision mission

Country	MOU Signature of NIA Project	TFM mission	Other EIF activities[1]
Yemen	July 2009	• November 2009: Start-up facilitation mission • March 2010: Supervision mission • November 2010: Tier 2 Capacity Assessment Mission • May 2013: Supervision mission	• July 2009: EIF Global workshop Geneva • 2010: EIF Regional Workshop in Lesotho • December 2011: EIF M&E Workshop in Uganda • The political situation in the country meant the supervision mission in 2011 was cancelled and so not included in the analysis

[1] EIF trading stories not included

Overall, there have been frequent missions to the case countries with an average 1.4 missions per year. Missions and workshops conducted by the ES complement the TFM missions. The start-up facilitation mission has been conducted in most cases within six months of MOU signature, depending on how quickly activities started in these countries. Where the start-up facilitation mission was conducted considerably later, this was explained by a delayed start-up of activities in country.

Following the start-up facilitation mission, the frequency of the mission has varied between the countries, with some countries receiving frequent missions of twice per year and others receiving less – depending on the country situation. In Yemen for instance, no mission could be conducted due to the security situation in country during 2011. In addition, for the majority of countries there has been one-two joint missions with the ES throughout the project. This analysis needs to take into account the initial assumptions from the UNOPS approved bid, which stated that one RPM can cover up to eight to ten countries. Currently, all RPMs based in the regions have at least eight countries to cover with a maximum of 14 countries per RPM, as shown by Figure 13.

Figure 13: Number of countries managed per RPM
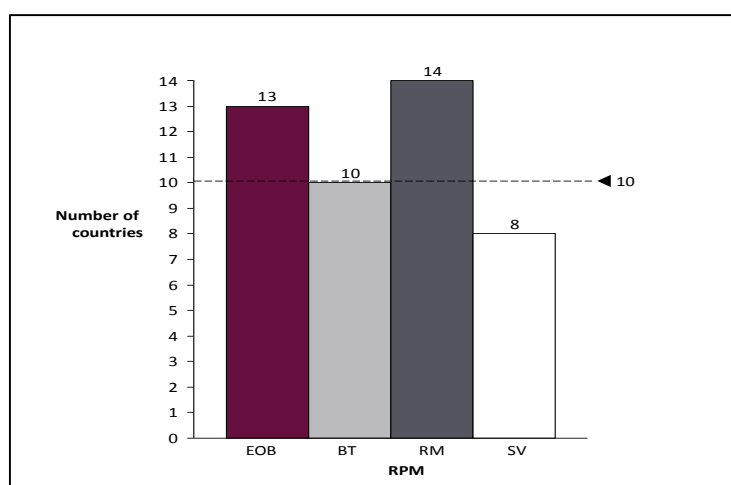
For the ten case study countries, most mission reports are available on the EIF Knowledge Hub. For the reports not initially available, they have been uploaded when requested. The reports follow in

most cases the supervision mission template and covers all areas, the reports vary in the detail provided in each section based on the country specific situation. Furthermore, it should be highlighted that the RPMs have shown to be very knowledgeable about the evolving situation in each country.

Country interviewees have been very satisfied with the responsiveness of RPMs both during the supervision mission and when communicating over email and phone. They particularly highlighted the importance of the country missions in order to clarify questions and to do "on the job training". Most countries have expressed a desire for even more frequent visits.

5.3.3 Tracking of recommendations

The following table provides an overview of the tracking of the recommendations from the EIF Board approval letter and the supervision missions in the ten case study countries. In most cases, recommendations have been tracked systematically in the country mission reports. MIEs also report on their overall progress, including the implementation of recommendations, in the semi-annual and annual progress reports. Recommendations have only been tracked by MIEs systematically since the ES/TFM changed the reporting template in August 2012.

Figure 14: Recommendation and requirement tracking

Country	Recommendation tracking
Cape Verde	• Different missions tracked the status of implementation of previous recommendations, provided a timeline and indicated who needed to take action.
Congo DRC	• The start-up facilitation mission and the June 2013 supervision mission tracked the implementation of recommendations. • The first annual progress report provided an update on the status of implementation of the recommendations.
The Gambia	• NIU Support: Recommendations are systematically tracked through the country mission reports, providing an update on the implementation status and further recommendations. Mixture of compliance rates, most of the original recommendations were ongoing in September 2012 (the last Tier 1 mission). • Tier 2 Trade Facilitation project: Most recommendations planned to be implemented but not completed as recorded in start-up facilitation mission in May 2013.
Haiti	• The Start-up Facilitation Mission Report provided detailed recommendations covering financial, procurement and supply management, work plans and M&E systems. The tracking of previous recommendations was not systemically documented in the Start-Up Facilitation report but all matters raised in the EIF Board recommendations were followed up. In addition new recommendations were provided and recommendations were systematically tracked in the 2013 semi-annual and annual reports.
Lao PDR	• Recommendations are systematically tracked through the country mission reports with each report providing an update further recommendations.
Nepal	• Mission reports generally tracked the status of implementation of recommendations and indicated next steps if required. The Start-up Facilitation Mission reviewed progress in implementing the requirements in the NIA-Support EIF Board approval letter and concluded that all requirements will be complied with by end of July 2010, four months after MOU signature. The supervision missions then tracked the recommendations, the mission in May 2011 concluded that requirements were implemented and that the NIU was fully operational.

Country	Recommendation tracking
Senegal	• The Start-up facilitation and subsequent Supervision Mission reports tracked the status of implementation of previous recommendations, provided a timeline and indicated who needs to take action. Supervision Mission of July 2013 concluded that progress in meeting recommendations was advanced.
Solomon Islands	• Recommendations are systematically tracked through the country mission reports with each report providing an update on further recommendations. By the start-up mission in April 2011 only a few of the recommendations from the capacity assessment had been completed. By the November 2011 mission nearly all of the original recommendations had been completed. The second disbursement was made in July 2011 based on the July 2011 financial report.
Uganda	• The Start-up facilitation mission provided a short list of recommendations but did not provide a summary table to outline which recommendations in the EIF Board approval letter had been complied with. • Some supervision mission report contain recommendations and a summary of the compliance of previous recommendations others provide a brief update on recommendation compliance, this is with the exception of the December 2013 mission report which provides no update on previous recommendations. This was because the December 2013 mission was a support mission due to in-country circumstances as opposed to a supervision mission.
Yemen	• The political and security situation meant there has been only two supervision missions in the country since the programme inception in October 2009, the corresponding reports tracked the implementation of the recommendations. Semi-annual and annual narrative reporting also provided status updates.

5.3.4   Monitoring of MIE reporting

The reporting of MIEs to the TFM is a process where the TFM through regular communications with the MIE supports the development of reports to an acceptable quality for the EIF Board. The actual reporting practices in terms of the timeliness of the reporting vary considerably per country and project. 70% of quarterly financial reports due for NIU projects were submitted either by the due date or within two months, 24% were submitted two-six months after the due date and 6% with more than six months of delay. It has to be noted here, that these timings refer to when the final reports are submitted. In most cases, countries submit a draft on time, this is then subsequently revised and clarified in collaboration with the RPM. This process can take up several weeks, depending on the nature of what needs to be clarified.

Analysis of the ten case study countries demonstrates that for the majority of countries the quality and timeliness of reports has improved over time. This is because the capacity of the MIE increases as implementation progresses and also the staff become more familiar with the reporting requirements of the TFM.

Narrative reports tend to be submitted with more delays. 66% of narrative reports due for NIU projects were submitted either by the due date or within two months, 13% were submitted two-six months after the due date, 20% were submitted with a six month or more delay. The same process of submission of draft reports and revisions as for the financial reports applies here.

For government implemented projects, the reporting follows in most cases the TFM templates. Project coordinators have highlighted that once they have done the reporting a couple of times and they understand what is requested, the templates are easy to understand and fill out. Coordinators also highlighted the support they receive from the TFM when requiring clarifications.

Reporting for agency implemented projects has followed the specific arrangements outlined in the agreement with each Partner Agency. In general, agency reporting tended to be more delayed than country reporting.

The TFM has a tracking system within the EIF Knowledge Hub that helps each RPM to keep track of reports that are due. In cases where reports are delayed, the TFM attempts to evaluate the situation qualitatively to understand reasons for the delay, find potential solutions and provide appropriate support to the country.

5.3.5 Disbursements of funds

In most of the ten case study countries, the first disbursements were made in a timely way, usually within a month of signing the MOU agreement or implementation letter with the partner agencies, in many cases only a couple of days after signing. In a few cases, it took up to two months, for example in Lao PDR where the delay was due to the opening of the project bank account which could only be done after the MOU signature. In Uganda the Tier 2 project: District Commercial Services Support Project, took 4 months for the first disbursement to occur due to reasons outside the TFM's control (i.e. awaiting an official letter from the beneficiary providing the beneficiaries bank account details).

The subsequent disbursements are linked directly to the submission of the financial reports as well as the unspent balance available in the country. However, they are not linked in a systematic way to the narrative reporting and the implementation of the recommendations in the case study countries. Nevertheless, the TFM is in constant contact with the ES and is tracking the recommendations through the missions and narrative reports. There were no major concerns about this from the ES side.

Where requirements had been set in the EIF Board approval letter, their implementation is monitored with compliance tracked firstly during the start-up facilitation mission and then via a supervision mission close to the timing of the second disbursement. Given that the supervision missions do not always coincide with the exact timing of the deadline, it is not documented in mission reports in all cases when exactly recommendations were implemented and if the second disbursement only followed their fulfilment. That being said the RPM is tracking the progress of recommendation implementation through their daily interactions with MIEs. Normally even if the EIF Board recommendations are not implemented during the stipulated deadlines, if there are initial steps taken, or there is a willingness/commitment to comply with them this is taken positively and the second disbursement is released. For example if the Board recommendation is for the NIU to be established within 4 months, and the MIE has taken steps to recruit the staff but they are not all in place this is taken positively and the second disbursement released.

Disbursements for NIA support projects have been made in small tranches of USD 75K – 150K following the submission of the quarterly financial reports once the already disbursed amounts have been used. In cases where the reporting was considerably late, in general no funds were disbursed before the final submission of the financial reports.

In some exceptional cases disbursements have been made without the receipt of financial reports. Among the country cases studies, Yemen is such a case, where a small amount of funds were transferred to the country during the phase of political instability in 2011 and 2012. The transfer was limited to allow for the continued payment of staff salaries, while the EIF Board was deciding on the continuation of the project. Different stakeholder involved in this process have commended the TFM for their sensitive handling of the situation that both allowed for safeguarding EIF funds as well as allowing country staff to be paid.

Agency implemented projects follow a different disbursement schedule to government implemented projects. For DTIS/DTIS update projects the first disbursement is between 70%-90% of the overall funds and the remaining funds are released once the reports as established in the agency agreements have been submitted. For Tier 1 and Tier 2 projects disbursements are based on annual disbursements with cash flow forecast for the following year, as well as, financial reports for the previous year.

5.3.6   Audits

The submission of audit reports by the MIEs provides an additional safeguard for EIF Funds. The table below provides an overview of the status of the audits of NIA support projects in the ten case study countries. In Haiti, no audits have been due so far. In four countries, the latest (2012) audit reports due in June 2013 are currently in progress, two of those countries have submitted two audit reports each already. The remaining five countries have submitted satisfactory audit reports for 2012 and where applicable before.

Figure 15: Overview of the audits for NIA support projects in the ten case study countries

	2010	2011	2012
Cape Verde	Not due	Not due	Submitted
DRC	Not due	Not due	In progress
The Gambia	Submitted	Submitted	Submitted
Haiti	Not due	Not due	Not due
Laos	Not due	Submitted	Submitted
Nepal	Submitted	Submitted	In progress
Senegal	Not due	Not due	In progress
Solomon Islands	Not due	Submitted	Submitted
Uganda	Submitted	Submitted	In progress
Yemen	Submitted	Not due	Submitted

In one case the audit was conducted by an international auditing firm, in three cases by a national private auditing company and in the remainder of the cases by the national audit authority. Where the audit is conducted by a private national firm, the TFM cleared the TORs and government procedures were followed for the selection of the company.

In general, the audit reports followed international good practice and presented some findings around financial management, planning and reporting, but no major incidents. In three countries, issues raised were somewhat more significant and related to procurement procedures, internal control mechanisms and organizational issues.

The TFM has consistently followed up on the audit findings through supervision missions and other forms of communication if needed and agreed with the MIE on steps to implement audit recommendations. The follow up was particularly close in the cases where more significant issues were raised. Furthermore, in two cases, issues raised by the audit had already been picked up in supervision missions before the audits as reflected in the mission reports, which indicates that the general TFM's monitoring is working well. For example, in one case it was reported that problems were detected by the RPM through a review of financial statements before an audit was conducted. The issue was raised with the NIU coordinator and then brought to the attention of the National Audit Board, the ES/ED and the Chair of the EIF board. Adequate steps were taken to rectify the situation. In another case outside the case countries, disbursements were suspended while an external audit is undertaken to verify claims of potential misuse of funds.

In summary, issues raised by the audits were mainly minor. For the more significant cases, the TFM followed up closely and appropriate steps were taken. The review team noted however that there are no standard procedures for responding to audit incidents, in particular criteria for when results should be brought to the attention of the EIF Board. Such procedures could increase transparency of responses to audits for the EIF Board.

Conclusions

- The project financial management and monitoring tools and procedures are found to be suitable and in line with good practice as found in similar organizations.

- Actual practice in the ten case countries demonstrates that the TFM is closely monitoring the fiduciary aspects of the projects and detailed financial and narrative reporting is available. The depth of knowledge of RPMs on each country's situation has allowed the TFM to take a tailored approach for each case, taking into account the sometimes challenging environment of EIF projects and finding appropriate solutions to issues, while providing a sufficient level of safeguarding of funds.

Recommendations

- In line with the recommendation on capacity building and the important role of missions for "on the job training" highlighted by LDC interviewees, the TFM should attempt to comply as much as possible with the targeted two supervision missions per year, where possible together with the ES.

- The TFM should continue to work closely with the EIF ES to ensure project financial expenditure is in line with programmatic progress, and to ensure that the ES receives the required information from MIEs.

- In order to increase transparency for the EIF Board around audits, formal criteria should be articulated for the course of action for negative audit findings and delays in reporting, e.g. what type of incidences are required to be reported to the EIF Board and in which cases it is followed up by the TFM without the need to raise it to the EIF Board.

- For Tier 2 projects, potential conflicts of interest arising from people being involved in the national steering committees and/or project steering committee as well as being an implementing party should be closely monitored by the TFM in collaboration with the ES.

5.4   Project extension and closure

5.4.1   Tools and procedures

Figure 16 below provides an overview of the tools and procedures the TFM is employing in relations to project extensions and closure.

Figure 16: Overview of the tools and procedures for project extension and closure

Category	Tools and procedures
No cost extension	• Information note on no cost extension from April 2013
Tier 1 Phase 2	• EIF guidance note on the Tier 1 project extension process from April 2012 • Checklist for reviewing fiduciary aspects of Tier 1 project extension proposals

Project closure	• As stipulated in the respective implementation agreements, normally including:
	   o Final technical/narrative reports (for NIU projects, no later than one month after project completion, for agency implemented projects, depending on specific agreement)
	   o Certified final financial reports (for NIU projects, no later than three months after project completion, for agency implemented projects, depending on specific agreement)

The information note on no costs extensions (NCE) was developed in April 2013. It provides an explanation for the need to do no cost extensions, the general process and criteria to be fulfilled in order to grant the NCE. The government needs to submit an official request for extension detailing the reasons and a revised budget and work plan for the extension period. The ES and TFM jointly review the request, looking specifically at the project progress, work plan and budget. The ED takes the final decision based on the ES-TFM recommendations. Based on the decision, the TFM amends the legal documentation. The information note outlines a number of specific safeguards. These safeguards include that a NCE is normally not granted if there are any outstanding reports, if the NCE was only to provide salary payments, and for EIF board approval to be sought if the NCE intends to make substantial change to the initial project. This process is found to be adequate.

The guidance note on the Tier 1 project extensions process from April 2012 and circulated to countries in September 2012 outline the process for a phase 2 extension. Requirements are the submission of an independent evaluation of Phase 1; an extension request proposal including the submission of financial and narrative reports; a phase 1 implementation report; a donor facilitator report of phase 1 and a proposal for phase 2. A standard template is provided to the government for the implementation report. Before the request is submitted to the EIF Board, the ES and TFM undertake an assessment of the project and provide recommendations about its extension.

5.4.2 No cost extensions

In all ten case study countries there have been no cost extensions on at least one occasion, in some cases up to four. The period of extension varies in each case. In three cases, relatively short extensions were done within a few months.

Generally, MOUs were extended in timely way with no gaps between the MOUs. In a few exceptions, a couple of weeks were in-between the signature of the extension, which was due to specific in-country situations. Interviewees have stated their satisfaction with the process and see it as efficient.

5.4.3   Tier 1 Phase 2 project extensions

Three out of the ten case study countries have entered Tier 1 Phase 2. The required documentation was provided in all cases with the exception of The Gambia where the Donor Facilitator report is pending submission from the new donor coordinator.

The process to transition to Tier 1 phase 2 has taken several months to be completed and the TFM has noted that in general the first few countries to prepare a Tier 1 phase 2 proposal have encountered difficulties in meeting the extension guidelines. The request to submit a phase 1 implementation report, in addition to the independent mid-term evaluation, and also submit regular financial and narrative reports, is quite demanding. This has already been recognised and revisions to the current EIF guidelines are underway.

Figure 17: Overview Tier 1 Phase 2 extensions

Country	Phase 1	Phase 2	Mid-term evaluation	Extension request proposal	Phase 1 Impl. report	DF report	CAR
Lao PDR	25/02/10-31/12/13	23/12/13-31/12/15	September 2013	December 2013	October 2013	November 2013	Completed-November 2013
The Gambia	07/01/10 - 31/7/13	31/7/13 - 31/7/18	May 2013	May 2013	April 2013	To be completed by the new DF	Completed July 2013
Uganda	20/10/09-31/08/13	13/09/13-12/09/15	September 2012	May 2013	April 2013	May 2013	Completed-July 2013

5.4.4 Project closure

At the time of this review, only few projects have been closed, among them only Pre-DTIS, DTIS and DTIS Updates. In the few cases, final narrative reports have been submitted on time, in other cases the project is closed operationally, but reports have not been due so far. In one DTIS project, the final DTIS document has been accepted as final report. Final financial reports have been submitted where applicable.

Conclusions
- In general, tools and procedures for project extensions and closure are found to be suitable and in line with good practice in other organizations.
- No cost project extensions have been made in an efficient manner. Experience in closing projects in the ten case countries has been scarce given the limited number of projects that have been closed to date. The requirements of Tier 1 Phase 2 project extension process have shown to be challenging for countries. This has already been recognised and revisions to the current EIF guidelines are underway.

Recommendations
- The TFM should advise countries on an appropriate extension periods based on its experience to avoid frequent NCEs for short periods.

6   Conclusion

The Accountability Framework sets out two major risks that the TFM needs to manage: (1) risk of misuse of funds and (2) risk of introducing control measures that are so complex that the funds cannot be accessed. The TFM has been taking appropriate steps to manage the tension between these two risks and has developed a tailor made set of procedures and tools to deliver on its fiduciary responsibilities as described in the TOR for the TFM.

The tools and procedures are in line with good practices as found in other organizations and in many aspects, such as the detailed capacity assessments and the support for project formulation, go beyond what is considered standard practice for a trust fund manager.

The global responsibilities of the TFM have been a major focus of the TFM's work in the initial years of the EIF. This has prepared a conducive environment for EIF's country operations and facilitates a smooth functioning of the EIF in terms of the legal framework, as well as reporting practices to the EIF Board.

In the actual application of the tools and procedures at the country level, as analysed in the ten case study countries, the TFM has demonstrated flexibility to find suitable solutions for specific conditions at the country level, while ensuring appropriate monitoring mechanisms are in place to provide accountability for the use of funds. This has been supported by an efficient collaboration between the TFM and the ES.

The review team benefitted from detailed record keeping for all countries, facilitating a thorough review of the ten country case studies. In some cases, the review prompted questions around the completeness and timeliness of reporting from LDCs and agencies which were discussed with the TFM. The TFM knows in depth what is happening in each EIF country and helped in a complete and timely way to put the issues identified by the review team into perspective.

To further advance some aspects of the TFM's work, the review team has made recommendations on specific areas, as shown below. The recommendations will have implications for the workload of the TFM. We recognize that this may pose challenges considering the current and projected workload from ongoing projects as well as the increased complexity associated with Tier 2 projects. We recommend that the TFM explores its options for delivering on these recommendations without compromising its fiduciary responsibility.

- **Board reporting** - In order to increase the visibility of its own activities to the Board, the TFM should consider including two additional sections in their annual reports: Firstly a section that documents the TFM processes (for example, number of draft proposals reviewed per project); secondly a section that provides updates on more content related matters. This could include a high level (and anonymous) overview of the types of incidents identified during the year, such as topics followed up on from audit recommendation, issues identified in the financial and narrative reporting of the MIEs and how the timeliness and quality of reporting has evolved during the year.

- **Knowledge sharing** - Given the objective of the EIF to improve capacity in countries, it should be considered whether to increase the scope and funding for formal capacity building activities by the TFM. Training would provide increased support to countries and thereby facilitate adherence to the TFM tools and procedures, while allowing for continued implementation of activities.

- **Knowledge sharing** - The TFM should continue its effort to close some remaining gaps and ensure the smooth functioning of the EIF Knowledge Hub. A user guide could be helpful for easier reference on where to find each type of information. Extending access of the EIF countries, specifically to the National Implementation Units (NIU) coordinators, to non-sensitive information from other projects, e.g. final proposals, could be helpful to promote sharing best practices and knowledge.

- **Project specific partnership agreements** - In cases where core agencies are sub-contracted by LDC governments, the TFM should consider whether to take a facilitator role in the process, e.g. by developing draft template agreements in collaboration with the Partner Agencies. It should be ensured however that country ownership is preserved in the process.

- **Project financial management & reporting** - In line with the recommendation on capacity building and the important role of missions for "on the job training" highlighted by LDC interviewees, the TFM should attempt to comply as much as possible with the targeted two supervision missions per year, where possible together with the ES.

- **Project financial management & reporting** – The TFM should continue to work closely with the EIF ES to ensure project financial expenditure is in line with programmatic progress, and to ensure that the ES receives the required information from MIEs.

- **Project financial management & reporting** - In order to increase transparency for the EIF Board around audits, formal criteria should be articulated for the course of action for negative audit findings and delays in reporting, e.g. what type of incidences are required to be reported to the EIF Board and in which cases it is followed up by the TFM without the need to raise it to the EIF Board.

- **Project financial management & reporting** - For Tier 2 projects, potential conflicts of interest arising from people being involved in the national steering committees and/or project steering committee as well as being an implementing party should be closely monitored by the TFM in collaboration with the ES.

- **Project extension & closure** - The TFM should advise countries on an appropriate extension periods based on its experience to avoid frequent NCEs for short periods.

Appendix 1 – Country case studies

Included as separate document

Appendix 2 – Interview list

Name	Organization	Position
Global level		
TFM		
Adam Bouloukos	UNOPS	Director
Bernhard Schlachter	UNOPS	Executive Officer EIF
Jean-François Delteil	UNOPS	Programme Officer EIF
Clara Mathieu Gotch	UNOPS	Legal Officer EIF
Mohammad Nasser	UNOPS	Administrative & Finance Officer EIF
ES		
Ratnakar Adhikari	WTO	Executive Director EIF
James Edwin	WTO	M&E Coordinator, ES
Simon Hess	WTO	Coordinator, ES
Christiane Kraus	WTO	Chief Coordinator, ES
Mbaye Ndiaye	WTO	Coordinator, ES
Hang Tran	WTO	Coordinator, ES
Jonathan Werner	WTO	Coordinator, ES
Partner agencies		
Francesco Geoffroy	ITC	Chief Officer for Interregional Programmes
Stefano Inama	UNCTAD	Officer in Charge for EIF
Magdy Martinez-Soliman	UNDP	Director, Bureau for Development Policy
Luciana Mermet	UNDP	Policy Specialist, Bureau for Development Policy
Massimiliano Riva	UNDP	Bureau for Development Policy
Bernardo Calzadillo	UNIDO	Director, Trade Capacity Building, UNIDO
Ian Gillson	World Bank	Senior Trade Economist
EIF Board		
Minelik Alemu Getahun	Government of Ethiopia	Chair of Board, Ambassador of Ethiopia
Anthony Mothae Maruping	African Union	Former Chair of Board, Commissioner for Economic Affairs
Francisco Farmhouse	Government of Angola	Director of International Cooperation, Ministry of Trade, Angola
Toya Narayan Gyawali	Government of Nepal	NIU Coordinator and LDC Board Member
Benedicte Fleischer	Government of Norway	Donor and Board member, Government of Norway
Fahad Al Nowaiser	Government of Saudi Arabia	Donor and Board member, Saudi Arabia
Oscar Ekeus	Government of Sweden	First Secretary, Economic Affairs/Trade, Permanent Mission of Sweden in Geneva
Elizabeth Tamale	Government of Uganda	NIU Coordinator and LDC Board Member
Eva Corral	Government of the UK	Deputy Head, Trade for Development, Trade Policy Unit
Adaeze Igboemeka	Government of the UK	Head, Trade and Development, Trade Policy Unit

Name	Organization	Position
Annet Blank	WTO	Head, LDC Unit, Development Division
Other		
Dorothy Tembo	WTO	Former Executive Director EIF
Country level		
TFM		
Eric Benoliel	UNOPS	Regional Portfolio Manager, Nairobi
Ratnasabapathy Manivannan	UNOPS	Regional Portfolio Manager, Bangkok
Bonaventure Traore	UNOPS	Senior Regional Portfolio Manager, Dakar
Sonja Varga	UNOPS	Regional Portfolio Manager, Dakar
In-country stakeholders		
Filomena Fialho	Government of Cape Verde	Focal Point
Charles Lusanda	Government of DRC	NIU Coordinator
Naffie Barry	Government of The Gambia	Focal Point, Chair of NSC, Director of Trade
Sulayman Gaye	Government of The Gambia	Representative of Ministry of Finance and Economic Affairs
Abdoulie Jabang	Government of The Gambia	NIU Finance Manager
Alfusainey Jabby	Government of The Gambia	Representative of Ministry of Finance and Economic Affairs
Bai Jobe	Government of The Gambia	NIU Coordinator
Bakary Krubally	Government of The Gambia	Representative of Ministry of Finance and Economic Affairs
Ade Mamonyane Lekoetje	UNDP The Gambia	UNDP Resident Representative
Bakary Nyassi	Gambia International Airlines	Managing Director
Joko Kutubo Sanyang	Government of The Gambia	Focal Point of Component 1, Tier 2 Agribusiness project
Alieu Secka	Gambia Chamber of Commerce and Industry	CEO
Modou Touray	Government of The Gambia	NIU Programme Officer
Karamba Touray	National Audit Office, The Gambia	Auditor General
Henri Robert Severe	Government of Haiti	NIU Coordinator

Name	Organization	Position
Phouvieng Phongsa	Government of Lao PDR	NIU Coordinator
Habsatou Ba	Government of Senegal	NIU Finance Manager
Sandrine Beauchamp	EU Delegation, Senegal	Programme Officer, Private Sector, Commercial Policy, Culture
Cheikh Fall	Government of Senegal	NIU M&E and Programme Officer
Gilles Mbaye	Government of Senegal	NIU Coordinator ad interim
Ousmane Ndiaye	Government of Senegal	Director of General Administration and Equipment, Ministry of Commerce, Enterprises and Informal Sector
Ousmane Ndiaye	Government of Senegal	Programme Officer, Section of Economic and Financial Cooperation, Ministry of Economy and Finance
Cheikh Saadbouh Seck	Government of Senegal	Focal Point, Director, International Commerce, Ministry of Commerce, Enterprises and Informal Sector
Bernard Smolikowski	Embassy of France, Senegal	Attaché, Cooperation, Economic and Finance Sector
Tracey Choko	Government of Solomon Islands	Assistant NIU Coordinator
George Tuti	Government of Solomon Islands	NIU Coordinator
Brenda Kabasinguzi	Government of Uganda	NIU Finance manager
Suhul Eliyas Al Dheley	Government of Yemen	NIU Finance manager
Mohammed Humaid	Government of Yemen	NIU Coordinator