Public Disclosure Authorized

Report Number : ICRR0021087

1. Project Data

Country
Tuvalu

Practice Area(Lead)
Macroeconomics, Trade and Investment

Programmatic DPL
Planned Operations: 2
Approved Operations: 2

Operation ID
P145488

Operation Name
Tuvalu Development Policy Operation

L/C/TF Number(s)
IDA-H8890

Closing Date (Original)
30-Jun-2014

Total Financing (USD)
3,000,000.00

Bank Approval Date
22-Nov-2013

Closing Date (Actual)
30-Jun-2014

	IBRD/IDA (USD)	Co-financing (USD)
Original Commitment	3,000,000.00	0.00
Revised Commitment	3,000,000.00	0.00
Actual	3,090,480.00	0.00

Prepared by	Reviewed by	ICR Review Coordinator	Group
Paul Holden	Clay Wescott	Malathi S. Jayawickrama	IEGEC (Unit 1)

Operation ID
P150194

Operation Name
Second Development Policy Operation (P150194)

Public Disclosure Authorized

L/C/TF Number(s)	Closing Date (Original)	Total Financing (USD)
IDA-D0340,IDA-D0900,IDA-H8890	30-Jun-2016	1,500,000.00
Bank Approval Date	**Closing Date (Actual)**	
26-Mar-2015	31-Dec-2016	

	IBRD/IDA (USD)	Co-financing (USD)
Original Commitment	4,500,000.00	0.00
Revised Commitment	4,500,000.00	0.00
Actual	4,616,964.43	0.00

2. Program Objectives and Policy Areas

a. Objectives

The overall objectives of this Development Policy Operation (DPO) series were to support reforms to strengthen public financial management (PFM) and improve social service delivery (Program Document [PD, DPO1], p. 23).

b. Pillars/Policy Areas

Pillar I

In DPO1 (PD, p. 24-31), the first pillar focused on:

- Strengthening weaknesses in PFM, specifically improving budget execution, transparency and reporting;
- improving revenue administration where much of the domestic tax receipts accrued from state owned enterprises, but because of poor financial management, were in severe arrears; and
- Strengthening outer islands project and financial management, which the DPO1 documentation identified as being very weak.

In DPO2 (p. 1), the first pillar was rephrased:

- Strengthening PFM with the specific development objectives of improved commitment control, enhanced oversight of fishing revenue and streamlined reporting of local Governments (Kapaules).

Pillar II

In DPO1 (PD, p. 31-35), the second pillar focused on improving the delivery of social services through the following:

- Improving the management and efficiency of Tuvalu's overseas medical treatment scheme, which is potentially one of the most important health programs in Tuvalu, but which treats a small number of patients and has an opaque entitlement framework. The Government also sought to refocus healthcare spending on primary and secondary preventive care;
- Improving the management and efficiency of the overseas scholarship scheme and broadening post primary education opportunities through improved program management, while freeing education resources to strengthen other levels of education, in particular secondary education and technical and vocational training. In addition, this pillar encompassed improving the post-primary education opportunities for women.

In DPO2 (p. 1), the second pillar was rephrased:

- Improved service delivery with the specific objectives of enhancing the management and efficiency of Tuvalu's essential, but costly, overseas medical treatment scheme and strengthening vocational training, including increased access for women.

c. Comments on Program Cost, Financing, and Dates

DPO1 was approved on November 22, 2013 in the amount of USD 3 million and closed on schedule on June 30, 2014. The disbursed amount was USD 3.09 million.

DPO2 was approved on March 26, 2015 for USD 1.5 million. A supplemental financing operation was approved on September 15, 2015 for USD 3 million. The original closing date for both the original DPO2 and the supplemental financing was June 30, 2016. The actual closing occurred on December 31, 2016. The actual disbursed amount was USD 4.62 million.

3. Relevance of Objectives & Design

a. Relevance of Objectives

The sub-objective of strengthening public financial management was consistent with the Government's Te Kakeega II - National Strategy for Sustainable Development 2005-2015, and its first area of focus on good governance. It is also consistent with one of the 2 priorities of the World Bank Country Assistance Strategy FY2012-2015: to build Tuvalu's resilience against economic shocks. The operation responded to a fiscal environment that was characterized by a severe revenue shortfall compared with Government spending, and the need to place public sector finances on a sounder footing. The Tuvalu Trust Fund had been depleted to the point where it was not paying dividends to Government. There had been a substantial decline in capital expenditure and revenue had fallen to the point where Government was unable to pay the power state owned enterprise (SOE) for the electricity that it was using. The objective was also consistent with the Tuvalu Government's National Strategy for Sustainable Development (2005-2015), goals of which included maintenance of macroeconomic stability, and promoting good governance in the capital and outer islands. These objectives were relevant because fiscal controls were extremely weak, particularly in the outer islands. Government accounts were poorly prepared and there was a substantial lack of transparency regarding fiscal information.

The sub-objective of improving tertiary education outcomes supported the second pillar of the Bank's Country Assistance Strategy: promoting the integration of Tuvalu into the regional and global economy through labor market integration (ICR, p. 2). It is also consistent with the Government's national development strategy and its goals of providing good quality health and education services.

Rating

High

b. Relevance of Design

There were two Development Policy Operations plus a Supplemental Financing to assist Tuvalu to recover from Tropical Cyclone Pam. The sub-objective of strengthening PFM was clearly linked to intermediate and final outcomes of achieving fiscal consolidation that would offset the loss of revenue from the Tuvalu Trust Fund so that costs could be reduced without adversely affecting the delivery of Government services. This objective was stated clearly in DPO1. The funding provided by the DPLs would provide fiscal space to deal with the revenue crisis, while strengthened fiscal management aimed to reduce waste and increase efficiency of expenditure, in part to offset this loss of revenue. Although the improvement in the fiscal position was linked to outcomes, the clearing of arrears was not specifically mentioned in the financing agreement for DPL1, which weakened the causal links between funding and outcomes. In the documentation for DPL1, the focus was on identifying the net arrears position and preventing further buildup of cross liabilities.

The sub-objective of improving social service delivery including the operation of the overseas health and education programs and using the savings to enhance primary health care and primary, secondary and vocational training was also clear and linked to final outcomes through higher spending on these services.

Although fishing license fees rose during the first operation, this was not anticipated in project documentation. Nevertheless, the design of the program in the first DPO reflected the project development objectives and was relevant to the problems facing Tuvalu.

In the second operation, the objective did not change. However, the large increases in revenue resulting from license fee income to some extent negated the urgency of better cost controls and in the event resulted in substantial increases in expenditure as the budget constraint eased with the revenue inflow. It should be noted, however, that the backlog in capital spending that had resulted from the prior revenue shortfall, did require "catch-up" spending as well as the settlement of some arrears. Nevertheless, the failure to modify the objectives indicated some lack of flexibility in adapting the design to the changed circumstances (ICR p.17). The project documents did not analyze the impact of higher spending once revenue increased nor was this issue explicitly identified in either of the two pillars.

An additional issue related to whether the design of the two DPOs and the Supplemental Financing allowed for the limited capacity available in the public sector of Tuvalu. The ICR (p.14) notes that although project documents acknowledged limited capacity, some of the reforms required greater expertise than was available. This applied, especially, to the component that involved outer island project and financial management, an issue that was compounded by the presence of projects being implemented by other donors, that were not well coordinated through the Policy Reform Matrix. Furthermore, the response to the devastation that resulted from Cyclone Pam further stretched the limited capacity of the Government. The design of the 2 operations did not factor this issue into account.

As part of the Supplemental Financing Agreement, Tuvalu agreed to inform the WBG prior to incurring any additional external debt. The macroeconomic framework at the outset of the operation was weak and whether it was sufficiently robust to support a DPL is questionable. Nevertheless, the program had the support of the IMF, which was behind the goal of strengthening fiscal management. In addition, the Government had indicated that it was strongly motivated to reform. The financial position before the increased fishing license revenue came on stream was critical, and without the DPL support might have deteriorated even further.

The prior actions were all related to improving the status of public financial management. Information from available sources was limited and outdated. Effective PFM needed to start with improved record keeping, which the policy actions attempted to do. Policy actions in each DPO were limited to 5 in number and in their underlying requirements remained essentially unchanged in the 2 operations. In the legal agreement for the first DPO, policy actions required: quarterly fiscal reports regarding public sector accounts; the reduction in cross related tax liabilities for the Maritime Training Institute and the Government owned hotel; improved project management for Outer island projects; a reduction in health care costs from the better administration of the overseas medical treatment scheme and, from the savings, improved primary care within Tuvalu; and improved administration of overseas scholarships and the use of savings to improve primary, secondary and vocational training within Tuvalu.

The prior actions in DPO2 required: improved commitment control procedures for expenditure control; an updating of, and improved record keeping of fisheries revenue; streamlined Outer Island financial reporting; a strengthening of the patient referral system for overseas treatment; and a broadening of vocational training programs to increase post-primary education opportunities, especially for women.

The prior actions in DPO1 were relevant and reflected the deteriorating fiscal situation of the public accounts. However, by the time of the second operation, the fiscal situation had changed markedly. Design did not reflect this change. Furthermore, as the ICR points out (p.17) there could have been more follow up of the reforms in the DPO1, which still required significant measures to achieve.

Rating
Modest

4. Achievement of Objectives (Efficacy)

Objective 1
Objective

Strengthening public financial management.

Rationale
The 2011 Public Expenditure and Financial Accountability assessment identified weaknesses in PFM including, weak treasury functions, issues with bank reconciliation and delays in the preparation of public accounts, and poor tax administration, especially that relating to the cross tax and revenue liabilities and accounts receivable of SOEs. Outer island project and financial management was also identified as an area that required strengthening, since half the population of Tuvalu lives outside the capital, many in remote outer islands.

The series required that arrears be monitored and that they not exceed 2% of total expenditure. However, the ICR (P.18) points out that the Program Document did not define clearly what constituted arrears. These were defined during implementation and audited statements in 2016 indicated that accounts payable and accrued expenses amounted to 1.7% of total expenditure, meeting the target. This was supported by a prior action to offset tax related cross liabilities.

The series required that treasury records be compiled quarterly and that they not deviate by more than 10% from those of the revenue and fishery management systems. This was supported by a prior action to strengthen fisheries revenue management. However, sufficient information was still not being compiled by the end of the second operation to assess whether the target was being achieved.

The series targeted the preparation of local Government accounts based on a new financial reporting framework supported under a prior action under DPO2. By the end of the operation, no accounts had been prepared.

The ICR does not discuss whether there were any broader improvements in PFM during the period of the operation or afterwards that might have resulted from actions and policy dialog under this DPO series. The improvements in the fiscal position were only marginally related to the prior actions and were primarily the result of much higher fishing license revenue.

Rating
Negligible

Objective 2
Objective

Improving the delivery of social services.

Rationale

Tuvalu's social service programs for overseas treatment of medical cases that cannot be handled in-country and overseas tertiary education systems are important, but costly. This objective aimed to improve the efficiency of these schemes and utilize the cost savings to improve Tuvalu's primary health care and to strengthen primary, secondary and vocational training, especially for women.

The series required that a multidisciplinary Medical Board review at least 85% of referral cases (previously none was being reviewed). The ICR (p. 19) notes that no evidence base for the indicator was available, but that the ICR team constructed data that showed that the Medical Board was meeting and that it was reviewing cases, rejecting 25% of referrals. However, the Minister of Health subsequently overruled most of the rejections. The ICR considered this indicator to be partially met. However, this view focusses on process rather than results, since if the goal was to reduce spending on overseas referrals rather than Medical Board reviews. The original goal was to reduce spending by sending patients to Fiji, rather than New Zealand. The ICR points out (p.8) that patients were increasingly being sent to India. It states that limited information was available regarding cost savings, but ICR calculations indicated that the cost in 2016 was significantly higher than in 2011 and 2012 and that the goal of cost savings was not met.

The series required an increase in the annual average spending on primary and secondary education of 5%. Over the period of the 2 DPOs this target was met. The savings were to come from more efficient granting of scholarships for tertiary education overseas, although the ICR does not elucidate how the savings was achieved.

The series supported enrollment in vocational training in the purse seine fishing course supported by DPO2, including the admission of women into the course. However, the ICR (p.20) notes that no women were admitted to the course after 2014, and the course was then discontinued because of the failure to attract students. This indicator was not met.

Overall, there was poor performance against the outcome targets, with only 2 of the 6 targets fully met, and one partially met. The ICR (p.21) ascribes the failure to meet many of the objectives to overly ambitious reform targets and a weak understanding of the requirements necessary to achieve the intended results, plus not adjusting the program to take into account the large increase in fishing license revenue. The impact of Cyclone Pam and political uncertainty compounded these problems. The ICR points out, however, that improved design could have mitigated several of the issues.

The ICR did not discuss any of the outcomes from the Supplemental Financing, which was provided to support recovery from Cyclone Pam.

Rating
Modest

5. Outcome

The objectives of the series that supported strengthened PFM and improved social service delivery were highly relevant for Tuvalu. The fiscal position at the outset of the first DPL had seriously deteriorated to the extent that arrears were increasing rapidly as the Government was unable to meet its fiscal obligations. The program was designed to help discharge arrears and to improve the recording and tracking of expenditure. In addition, the program endeavored to improve social spending on education and health by rationalizing spending on the overseas health and education schemes. Outer island project spending at the local Government level was in need of improvement. However, the rapid improvement in the fiscal position resulting from much higher fishing license income to some extent reduced the urgency of rationalizing expenditure, even though it allowed to catch up spending on delayed capital projects and the discharge of arrears. This had not been foreseen in the program design and was not incorporated in the second DPL. Further issues arose from the failure to anticipate the difficulty of communicating both physically and electronically with the remote outer islands. Cyclone Pam also diverted the attention of Government counterparts and further strained the limited capacity for implementation in Tuvalu.

While some of the targeted reforms supported under the program did lead to improvements, such as somewhat improved reporting on the fiscal position, new scholarship policies and ongoing capacity building for local Government units, there was continued poor performance against the targets that were identified in terms of deficiencies in PFM.

a. Outcome Rating

Moderately Unsatisfactory

6. Rationale for Risk to Development Outcome Rating

Three risks to development outcomes were identified in the project documents; limited capacity; Government ownership; and external and domestic shocks. The small size of Tuvalu meant that problems in any of these areas could spill over into the other areas, significantly expanding the risks that reforms would not have a lasting effect. The ICR (p.22) points out that although the risks were identified, project design did not take them into account fully.

In assessing risk, the extent of Government ownership is an important factor. The ICR points out (p. 22) that some reforms such as strengthening expenditure reporting and implementing improved financial controls were supported strongly. Others had much less support, including revenue reconciliation and reporting on project implementation by local Governments. There was only weak commitment to policy reforms in the Tuvalu Maritime Training Institute and the Tuvalu Overseas Medical Treatment Scheme. The fact that the Minister of Health overruled the Medical Board on most of its decisions that denied treatment illustrates weak political support within Government for this specific reform. Furthermore, the ICR (p. 23) also indicates that much of the policy and institutional development work was undertaken by external advisors, heightening the risk that reversals would take place in that Development Outcomes would not be achieved. While small economies such as that of Tuvalu benefit substantially from outside expertise from external advisors, unless knowledge transfers take place, there is an ongoing risk that once the advisors depart, local capacity will not have been increased. Nevertheless, the Task Team Leader indicated that in the public sector there was a continued commitment to improving fiscal controls despite several changes in Government and that the role of external advisors would continue through the assistance of development partners. IEG therefore rates the risk to development outcome as substantial.

a. Risk to Development Outcome Rating

Substantial

7. Assessment of Bank Performance

a. Quality-at-Entry

The design of both DPOs was based on "sound analytical underpinnings". For example, the sub-objective of strengthening PFM addressed issues highlighted in the Bank’s prior analytical work. This included a situation of extremely weak fiscal controls, particularly in the outer islands. Government accounts were poorly prepared and there was a substantial lack of transparency regarding fiscal information. Tax administration systems were weak, particularly regarding the chaotic administration of receipts from state-owned enterprises, which dominate the Tuvalu economy. The most important of these were the Government owned hotel and the Tuvalu Maritime Training Institute. The sub-objective of improving social service delivery was consistent with priorities identified in prior analytical work, and by the IMF in its Article IV consultations.

However, there were shortcomings in some aspects of design, especially in the light of the dramatic change in the revenue position because of the increase in fishing license fees. Since the fiscal turnaround occurred very rapidly following the implementation of DPO1, a question arises regarding whether this should have been foreseen, given that the negotiations regarding the regional fishing license program were nearing completion while DPO1 was being designed. The higher revenues affected the commitment by Government to cost control – in the event Government spending rose significantly following the increase in revenue (ICR p. 18), but this to a significant extent reflected the necessary catch up following the postponement of expenditure during the period when severe revenue shortfalls forced the deferment of spending.

The ICR states (p.14) that although the analytical underpinnings of both DPOs were generally sound, there were notable gaps, especially in the analysis of the Tuvalu Maritime Training Institute and the feasibility of strengthening the local Government financial administration and project implementation.

An additional design weakness in DPO2 was the failure to follow up and consolidate reforms in the first DPO. The lack of political commitment to enhance efficiency under the Tuvalu Overseas Medical Treatment Scheme should also have been foreseen.

The ICR (p.14) also points out that the monitoring and evaluation framework contained several weaknesses. Results indicators were poorly chosen, documentation was poor, and data sources specified in the DPO documentation were not available

Quality-at-Entry Rating

Moderately Unsatisfactory

b. Quality of supervision

Although the first DPO was supervised through frequent missions, there was less supervision of the second DPO. The ICR (p.24) states that there was only limited focus on ensuring that the reform impacts could be identified and measured. The ICR also reiterates that the dramatic improvement in the fiscal position resulting from fishing license revenue should have been identified during supervision and the triggers modified to make the program more relevant.

Although the Program Documents flags low capacity as a risk to achieving development outcomes and states that program design took this into account by coordinating technical assistance from development partners when required, the ICR notes (p. 14 and 22) that limited capacity dogged the program. The ICR notes (p.14) that rather than compensate for limited capacity through TA, the competing demands of development partners that were only loosely coordinated, stretched the limited capacity to a point that program objectives were not achieved, Furthermore, the impact of Cyclone Pam, which hit Tuvalu following the preparation of the DPO2 diverted attention and human resources away from the reform program.

Quality of Supervision Rating

Unsatisfactory

Overall Bank Performance Rating

Moderately Unsatisfactory

8. Assessment of Borrower Performance

a. Government Performance

The ICR does not rate Government performance and implementing agency performance separately. However, the ratings below are derived from the narrative in the ICR.

The ICR (p.24) notes that the Government was strongly committed to the preparation of the DPOs. Their preparation required the involvement of several agencies, including the Prime Minister's Office, the Ministry of Health, the Ministry of Natural Resources, the Ministry of Education, the Ministry of Home Affairs, the Tuvalu Trust Fund Secretariat and the Office of the Auditor General. The ICR (p.24) notes that there was sustained commitment to continue and support the reforms, even in the face of challenges arising from limited capacity.

With the changes in the fiscal position between the first and second DPO due to a very substantial increase in revenues from fishing license fees, arising from changes to the way in which fishing licenses were allocated regionally, commitment to fiscal stringency fell sharply as the higher revenue enabled the Tuvalu Trust Fund to replenish its resources and to recommence paying dividends. In addition, over time, commitment to providing reports and data waned.

Government Performance Rating

Moderately Unsatisfactory

b. Implementing Agency Performance

The Ministry of Finance and Economic Development was the lead agency for the project. While the projects engendered enthusiasm for the reforms, once the fiscal position improved, there was reduced commitment to spending restraint. Furthermore, coordination across departments related to monitoring and evaluation was relatively weak, as was the assessment of results, which was compounded by the weak supervision by the Bank team (ICR p.25).

Implementing Agency Performance Rating

Moderately Unsatisfactory

Overall Borrower Performance Rating

Moderately Unsatisfactory

9. M&E Design, Implementation, & Utilization

a. M&E Design

The design of the monitoring and evaluation framework had several significant limitations that adversely affected the ability to effectively monitor the progress and outcomes of the operations. These included:

- The failure to clearly specify several indicators that would allow the variance in composition of expenditure to be monitored;
- The revenue indicators mixed up outcomes resulting from the reforms targeted at settling the cross liabilities for the two state-owned enterprises with broader receipts from other revenue sources;
- The outer island project management indicator lacked baseline data against which to measure progress and was also incompletely specified;
- The results framework in DPO2 specified a data source that was not available. This reflected a more general issue regarding outcome indicators that were not readily or publicly available or that were not based on pre-existing data sources so that nearly all the data did not become available as anticipated.
- The second operation removed several outcome indicators, although the ICR (pages 3 and 4) notes that no rationale was provided for dropping 3 indicators (reducing the variance in actual vs. budgeted expenditure; increasing the share of outer island projects in total projects; and increasing expenditure devoted to primary and secondary health care). Six other indicators were revised, although the changes were not substantial.

b. M&E Implementation

While the group monitoring the Policy Reform Matrix met regularly to discuss reforms, the lack of focus on results indicators meant that the discussions were not monitoring progress satisfactorily. There was inconsistent reporting on the outcomes of reforms that had previously been supported. Part of the problem, as explained by the Task Team Leader to IEG, was that there had been intermittent Internet failure, which required flying in an Internet specialist and severely delayed the obtaining of information. The program design had not anticipated the severe difficulty of obtaining data and implementing reforms on the outer islands.

c. M&E Utilization

The ICR (p.16) notes that it is unclear whether data from the outcome indicators were used to inform resource allocation or as a basis for making decisions. An Implementation Status Report for DPO1 did not contain any updated data on progress in meeting the outcome indicators. Furthermore, the shortcomings in the design of other indicators noted above did not allow them to be utilized for policy decision making.

The ICR also notes that "the quality and reliability of the data presented in this ICR is subject to some uncertainty" in the areas of arrears, revenue data, and data on the Tuvalu Medical Treatment Scheme.

The ICR did not rate the quality of M&E.

M&E Quality Rating
Negligible

10. Other Issues

a. Environmental and Social Effects

The ICR did not mention environmental safeguards. No adverse environmental effects were observed.

b. Fiduciary Compliance

The ICR reported that although challenges with Tuvalu Whole of Government account audits were encountered early in the project, with qualified audits being issued, the 2016 accounts were not qualified by the Auditor General.

However, audited local Government accounts were not available for any years after 2011, nor were they approved by Parliament or published in any other form.

The ICR reports (p.7) that SOEs continued to have outstanding tax arrears, which by 2016 were greater than they were in 2013.

Full reconciliation between Treasury and the Fisheries Department of the revenue data has not occurred to the satisfaction of the Auditor General.

c. Unintended impacts (Positive or Negative)

None Reported

d. Other

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11. Ratings

Ratings	ICR	IEG	Reason for Disagreements/Comment
Outcome	Moderately	Moderately	---

	Unsatisfactory	Unsatisfactory	
Risk to Development Outcome	High	Substantial	Based on the report of the TTL, successive governments have remained committed to the program
Bank Performance	Moderately Unsatisfactory	Moderately Unsatisfactory	---
Borrower Performance	Moderately Satisfactory	Moderately Unsatisfactory	Reduced commitment to spending restraint; weak coordination across departments related to M&E
Quality of ICR		Modest	---

Note
When insufficient information is provided by the Bank for IEG to arrive at a clear rating, IEG will downgrade the relevant ratings as warranted beginning July 1, 2006.
The "Reason for Disagreement/Comments" column could cross-reference other sections of the ICR Review, as appropriate.

12. Lessons

1. IEG agrees with the ICR (para.75) that although limited capacity was factored into the design, it did not consider to the extent necessary the implementation capabilities of the Government. In very limited capacity environments, program design should start with an evaluation of the capacity of country counterparts. The complexity of prior actions and the degree of coordination needed between Government departments should be a critical input in determining reform programs.
2. The ICR suggests that activities of other development partners need to be fully accounted for in program design. The accounting should incorporate not only the complementarity of development partner programs, but also the extent to which they utilize scarce Government capacity to implement their programs.
3. IEG agrees with the ICR that flexibility should be built into the design of DPOs if circumstances change, as they did when Tuvalu's revenue stream increased because of fishing license fees.
4. IEG suggests that the continued lack of information on which to monitor progress should have triggered efforts to address the gaps early in the DPO, rather than later, as evidenced by the ICR indicating that the information that it contains could be unreliable.

13. Assessment Recommended?

No

14. Comments on Quality of ICR

The information contained in the ICR is comprehensive and it explains the problems encountered in the two DPOs. However, the ICR has several shortcomings. The organization of the information and the discussion are somewhat disjointed, making the thread of the argument difficult to follow in some places. The ICR does not discuss the impact of the Supplemental Financing to address the devastation caused by Cyclone Pam.

The table on staff time and cost shows that only 0.7 staff weeks were devoted to the first Development Policy Operation and no time allocated to supervision. However, the ICR (p.24) states "The Bank team carried out relatively frequent missions, jointly supervising DPOs and preparing new ones, although there was less oversight during the supervision period of DPO2. The DPO team conducted in-country consultations on six different missions in 2013, four missions in 2014 and two in 2015." Since the Concept Review for DPO2 was only held in June 2014, it appears that the accounting accuracy for staff time is questionable.

a. Quality of ICR Rating

Modest