

# **Fiscal Reforms in Southeast Europe Program Phase III (SEE III)**

**Mid-term external evaluation  
Period: January 2023 to February 2025**

**Evaluation Report – Annexes  
Volume II (of II): Surveys  
August 2025**

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## **I. SURVEY RESULTS**

**SEE III CD COUNTERPARTS SURVEY**

# The Southeastern Europe (SEE III) Multi-Partner Subaccount External Mid-Term Evaluation

## Survey Results: Capacity Development Counterparts Survey

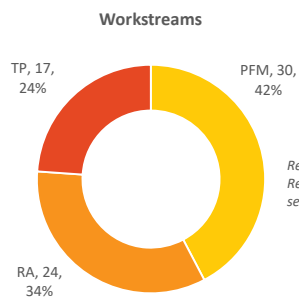
August 2025



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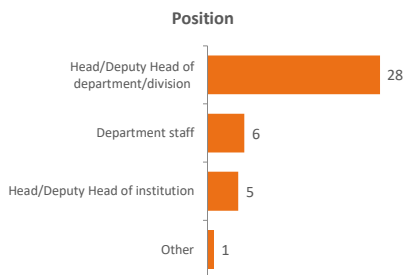
### Respondent profiles

Survey coverage	
Total invited	71
Respondents	40
Response ratio	56%

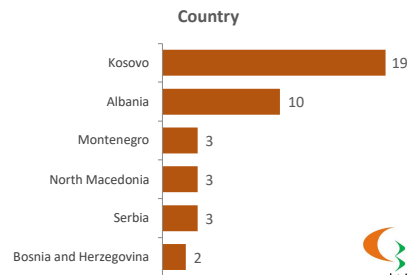


**SEE III Workstream**  
**PFM:** Public Financial Management  
**RA:** Revenue Administration  
**TP:** Tax Policy

Respondents: 40  
 Responses: 71 (several respondents selected more than one workstream)



Responses: 40



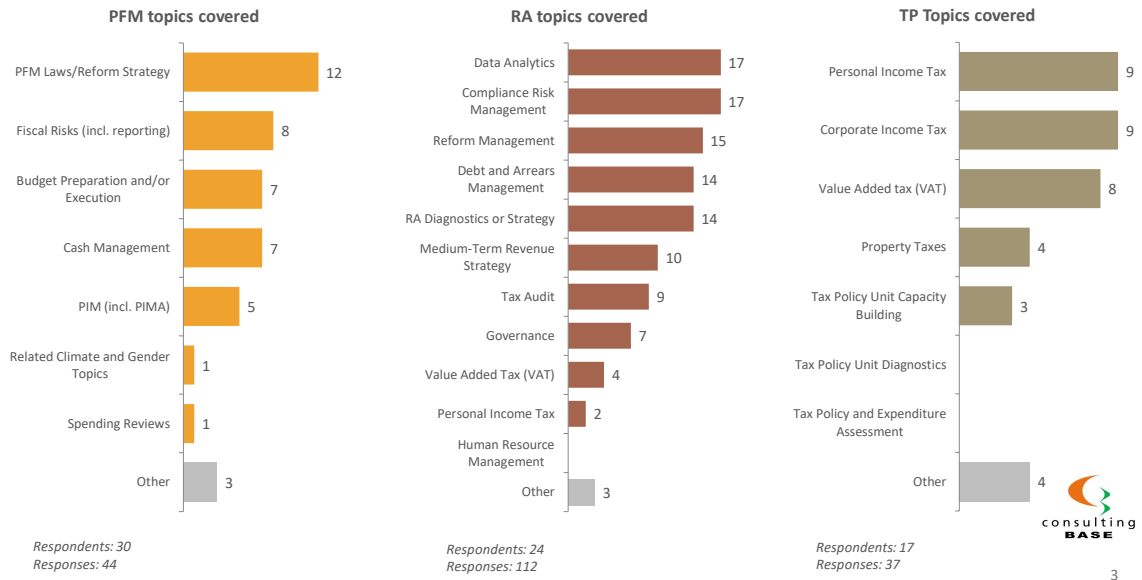
Responses: 40



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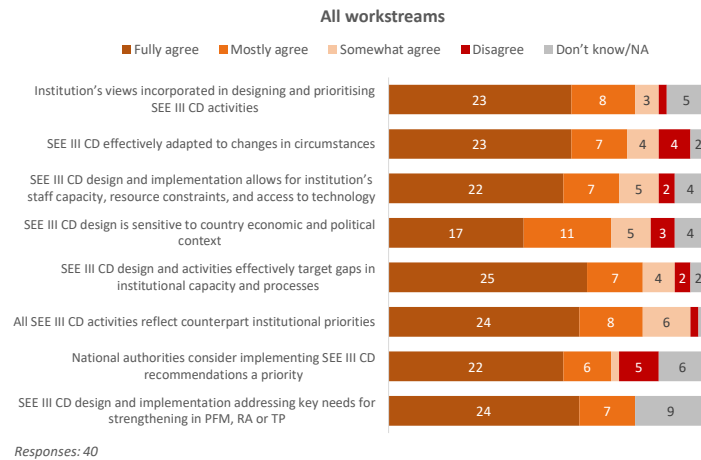
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## Respondent CD topics



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## CD recipients rate relevance of SEE III CD interventions highly, with effective targeting of institutional gaps scoring highest, and authorities' commitment to implementing CD advice eliciting most disagreements



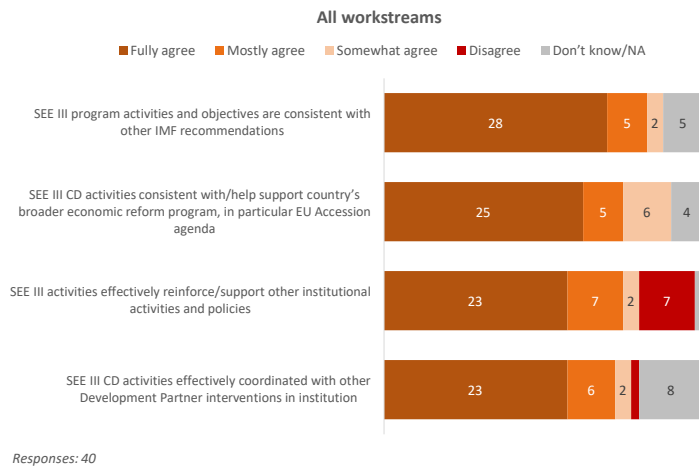
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## The pattern is broadly reflected in all three workstreams, with RA relevance rating marginally higher



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## Internal and external coherence of SEE III CD is considered high, with consistency with other IMF advice rating highest, and reinforcing/supporting other institutional priorities of the CD counterparts lowest



Responses: 40

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## Support for country's broader economic reform and EU Accession agendas is rated among the highest in all three workstreams



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## Various suggestions have been made to improve coordination, with respondents generally being happy with the current state, or suggesting more communications

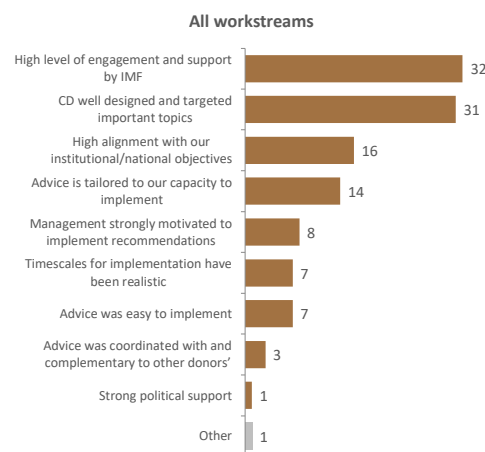
- I think that **information** about the program **does not reach all interested persons**, and that we need to work on it.
- The Tax administration A] highly appreciates the continued support of the International Monetary Fund (IMF) in strengthening our institutional and technical capacities. We fully agree that the provision of technical assistance by the IMF has had a significant impact on improving our functions, and we see the continuation of this cooperation as very useful.
- We are **okay with the way they have coordinated** with other technical assistance providers.
- We highly appreciate the support from the IMF, but I don't have much knowledge about how it is coordinated with other technical assistance providers.
- Given [Country B] aspirations for EU membership, technical assistance efforts **should be aligned with EU standards and requirements**. The IMF can play a pivotal role in ensuring that assistance programs are tailored to support Albania's compliance with **EU customs regulations and procedures**, facilitating smoother integration into the EU framework.
- Organizing regular workshops, seminars, and study visits** can foster knowledge exchange among [Institution C] officials and technical assistance providers. These activities would expose stakeholders to international best practices and innovative solutions, enhancing the [Institution C] capacity to implement reforms effectively.
- From the aspect of coordinating IMF activities with other organizations that assist [Tax administration A], so far, **we have never had any problems**, so all IMF assistance has been well coordinated.
- IMF coordinates very well** with other providers of technical assistance to avoid duplicating efforts.
- Our cooperation is very good and fully complies with the objectives of the institution. The approaches are flexible, and the communication is continuous.
- Regarding the field of cash management, currently, the Ministry of Finance of [Country B] does not have any assistance from other organizations/providers.
- Support dedicated projects based on the organization's priorities, focusing on specific objectives.

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## Further comments on coordination are similar in thrust

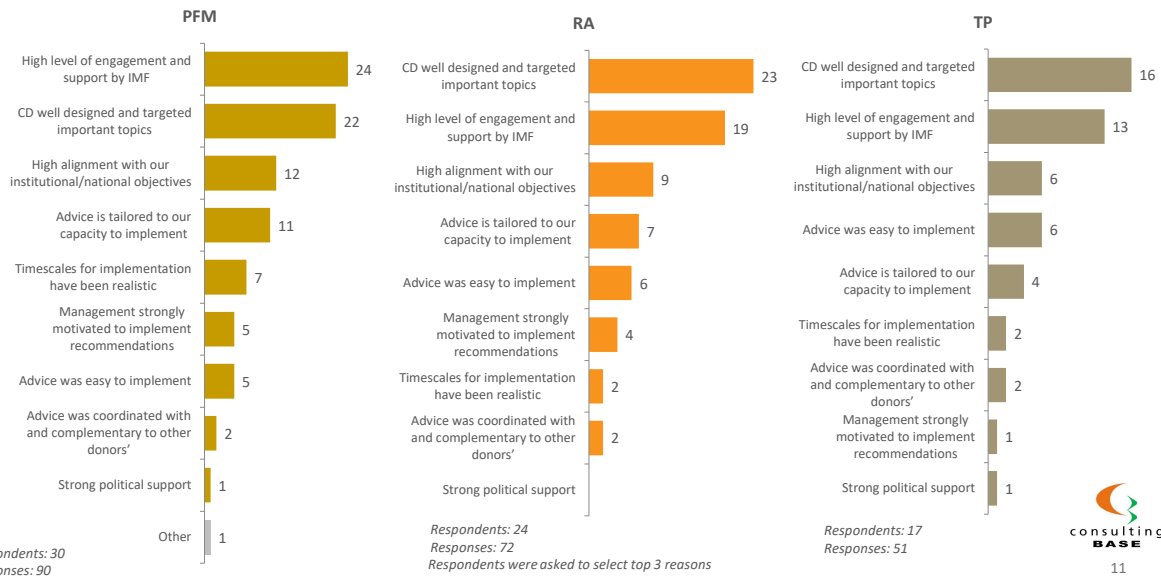
- The IMF can improve coordination with providers of technical assistance to [Tax administration A] through: establishing **joint coordination platforms**, harmonizing objectives, using **joint work plans, regular exchange of information**, and strengthening [institution's] capacities.
- The LTX of the IMF has **initiated donor coordination meetings** where all donors of the [CD counterpart] are invited (in a hybrid format) and are discussing the technical assistance in order to avoid overlap of donor assistance.
- There is no need to improve it. It is **already fully coordinated**.
- To concentrate on assisting when it comes to the exchange of information following OECD standards and the application of international standards in the preparation of strategic documents when it comes to this area.
- To prevent the duplication of technical assistance efforts in the same areas, it is essential to coordinate with other stakeholders providing support to institutions.
- **Promote Knowledge Sharing and Best Practices:** Organizing regular workshops, seminars, and study visits can foster knowledge exchange among [CD counterpart] officials and technical assistance providers. These activities would expose stakeholders to international best practices and innovative solutions, enhancing the [Institution's] capacity to implement reforms effectively.
- The IMF can improve coordination with other technical assistance (TA) providers in [Country A] by establishing a **more structured platform for information sharing and joint planning**. This could include: Regular coordination meetings; Joint needs assessments; Shared technical reporting; Local capacity engagement.

## High level of IMF engagement and support and well-designed CD are seen as the two most important success factors in delivering CD results



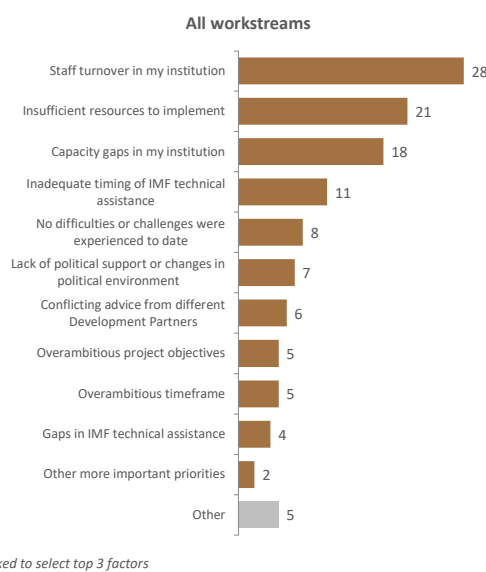
Respondents: 40  
Responses: 120  
Respondents were asked to select top 3 reasons

This is consistent across the workstreams, with alignment with institutional/national objectives coming third (although arguably inconsistent with relevance results)



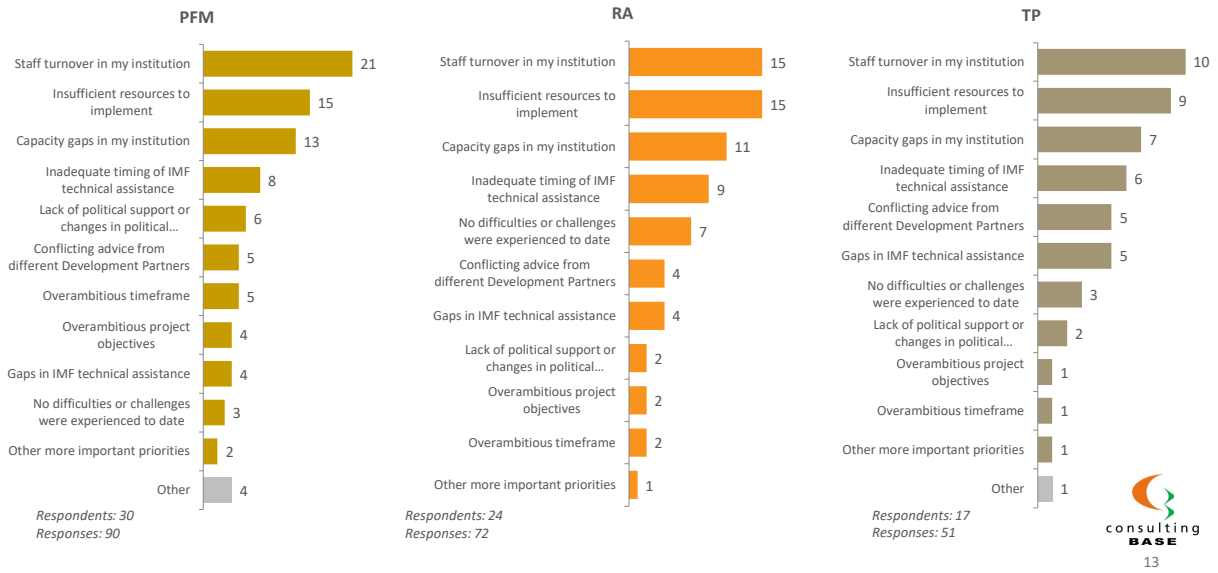
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High staff turnover and lack of implementation resources are seen as the two most important barriers to achieving CD results



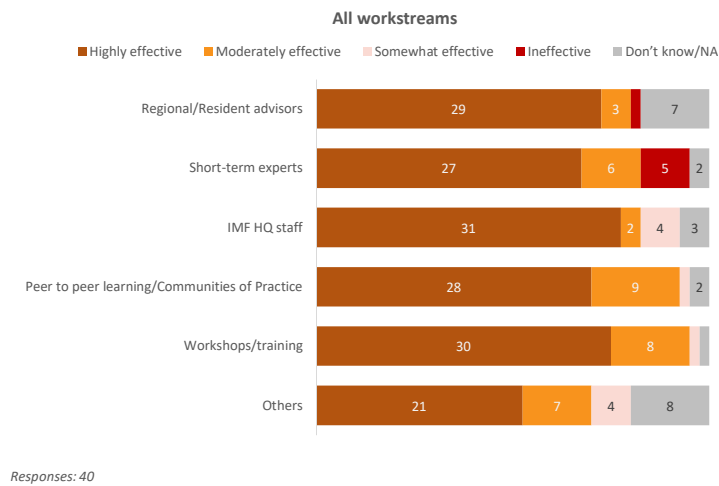
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Negative effects of staff turnover is most pronounced in PFM. Interestingly lack of political support lacks relatively low



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Interestingly, workshops are rated very highly as an effective CD delivery channel (just below HQ staff). CoP rating is likely affected by only a proportion of respondents participating

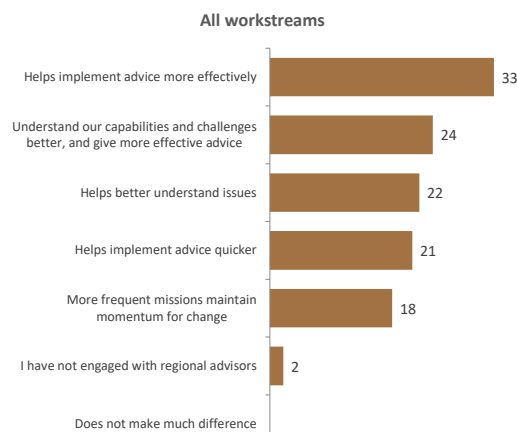


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## CD counterparts appear to appreciate advice on key institutional and policy areas, as well as multi-channel CD delivery, including LTXs

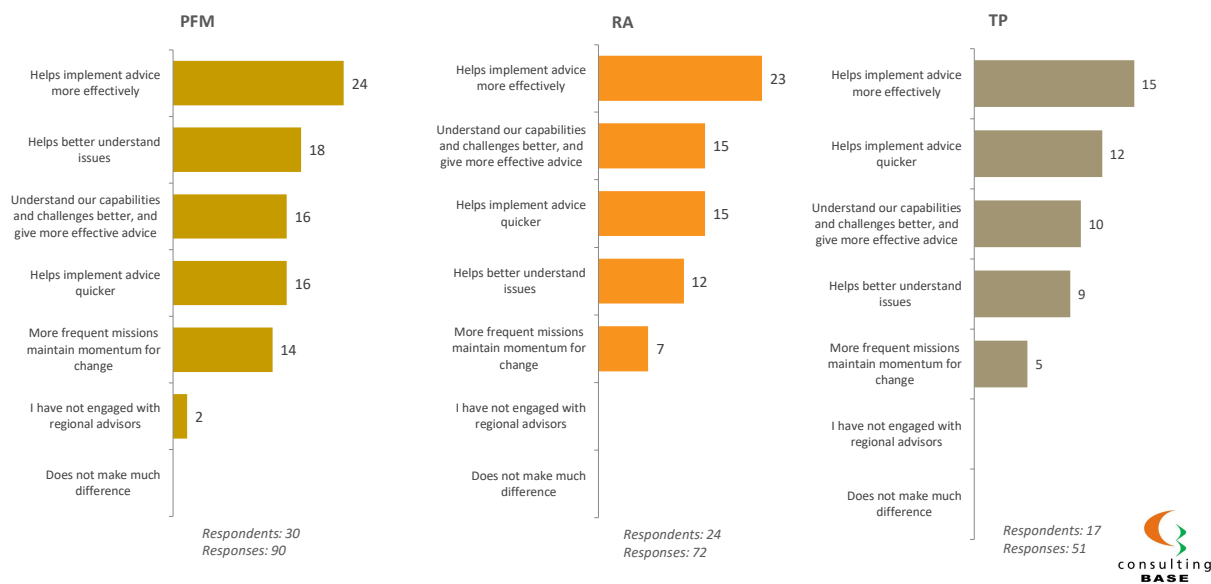
- In addition to the points mentioned, a valuable element that has significantly contributed to capacity building has been the support in the **drafting and development of institutional strategies and policy documents**. The IMF has assisted our institution in **harmonizing** these documents **with international best practices through analytical and data-based approaches**. This has been particularly **important for consolidating internal decision-making processes** and medium-term planning.
- In particular, I would like to mention the support for the **continuous advancement of human capacities** related to the fulfilment of tax obligations, methodology, international best practices, and analytical approach.
- It would be important that in the next phase, IMF support be also oriented towards financing concrete projects, such as projects related to the IT field.
- [LTX A]'s support was invaluable, from **advice on improving the legislative framework to the workshops** we had.
- One of the other channels could be **study visits** by the respective staff.
- The provision of technical assistance by the project is welcome. Through this assistance, the capacity of the institution would be increased to a better level.
- The support provided by SEE III has had a **significant impact on strengthening administrative capacities, modernizing processes, and improving policies** in the areas of tax debt treatment.
- **Online meetings with the experts and draft document reviews**.
- SEE III capacity development activities effectively support internal activities and policies in [Tax administration A], which has resulted in progress.
- The IMF's capacity development (CD) assistance to the [Country A] Customs Administration has been instrumental in **enhancing institutional capabilities**, particularly in areas such as **risk management, tax administration, and economic statistics**. Evaluating the effectiveness of the various delivery channels employed by the IMF reveals a **multifaceted approach that combines in-person engagements, remote support, and regional collaborations**
- The support we have received from the IMF through this program has played a critical role in the progress of the Tax Administration of [Country A].
- Up to now, I am very **satisfied with the quality and effectiveness** of the different channels of IMF capacity development assistance delivery in [Country B].
- Very good cooperation, we had a very **good relationship and communication with the experts**.

## The main benefit of regional advisors is seen as more effective implementation of CD advice, rather than speed. This could indicate institutional and limits on pace of change



Respondents: 40  
Responses: 120

Although effectiveness of CD implementation remains the top LTX benefit, the second most important varies across workstreams, with helping counterparts better understand issues in PFM, and more informed advice giving in RA ranking in that position



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### Responses highlight a range of LTX benefits, with many deriving from a better understanding of issues and delivery of more practical advice

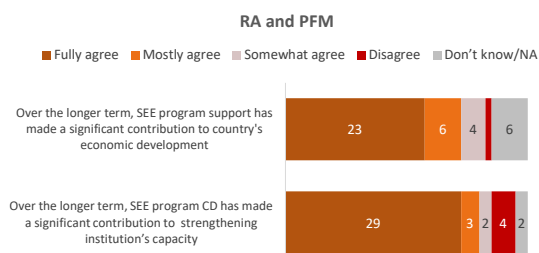
- The **lack of contacts with the regional advisors of SEE III has led to the lack of benefit** from our institution's engagement with the IMF.
- **Bringing in best practices** enables us to apply the most contemporary methodologies for addressing various issues.
- Knowing the difficulties we face in the absence of staff, the **advice and instructions are in harmony** with human and technological capacities.
- The lack of operational staff makes it difficult to implement and enforce IMF advice.
- The technical support provided by SEE III has had an impact on the modernization of processes and the improvement of policies in many areas. Through training and technical assistance, institutions have gained **deeper knowledge and practical skills** in policy and reform management. Increased regional cooperation – The program has **strengthened partnerships and the exchange of experiences** between countries in the region, creating a good basis for regional cooperation.
- We respond to the difficulties we face with advice and guidance per our human and technological capacities.
- Regional advisors **know better the situations and mentality of our country**, which are similar to those of the region. this feature and the experience they have make the support and solutions they offer effective. However, we need to stress that the support of the **IMF HQ staff is also really important**, because of their high professionalism.
- The above responses reflect our **very positive experience with the SEE III regional advisors**. First, their **regional presence and in-depth knowledge of the specific context** of the Western Balkan countries help make the advice provided more tailored to our reality and easier to implement in practice. They **do not offer general solutions**, but concrete advice that takes into account the structures and capacities of our institution. Second, due to their geographical proximity and knowledge of regional challenges, the regional advisors are **more available** for frequent communication and ongoing assistance. This allows us to **move faster in implementing reforms** and receive timely support for issues that arise during the process. Third, the **relationship** we have built with them is **based on mutual understanding and open communication**. They **understand both our capacities and the challenges** we face well, so the advice they provide is **more realistic, applicable, and tailored** to our pace and opportunities for development.

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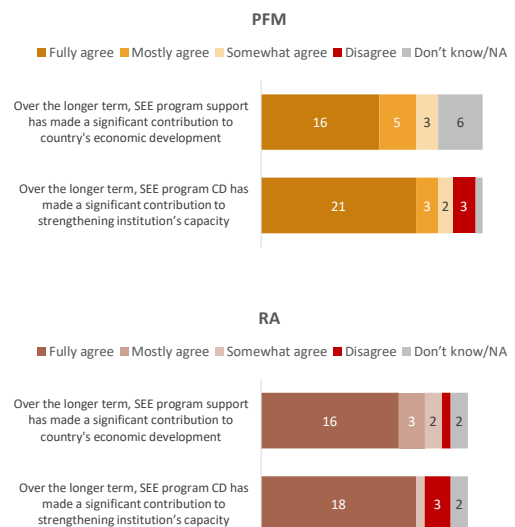
## Continuity of support is also seen as an advantage offered by SEE III Regional Advisors

- The advisors' **knowledge of regional and institutional contexts** allows them to explain IMF recommendations and other topics, which we **meet more practically**. Their ability to contextualize advice ensures we fully understand not only what is being recommended but why it matters and how it aligns with broader reform objectives. Their **hands-on support and availability for follow-up discussions** leave less room for ambiguities on our tasks. In addition, their **visits reinforce accountability, ensure continuity, and help address bottlenecks as they arise**, which is essential for sustaining reform momentum.
- The engagement of Southeast Europe (SEE) III regional advisors has significantly enhanced the [Country B] Customs Administration's collaboration with the International Monetary Fund (IMF). Based on our experience, the three most impactful benefits are:
  1. **Tailored Technical Assistance** Aligned with Regional Context
  2. Enhanced Capacity Building through **Regional Collaboration**
  3. **Continuous Support and Knowledge Transfer**. In summary, the SEE III regional advisors have been instrumental in providing tailored, context-specific support, fostering regional collaboration, and ensuring continuous capacity building within the [ ]. Their contributions have significantly strengthened the [ ] institutional capacity and its capacity to implement reforms effectively.
- The IMF assistance has been **targeted and tailored** to our needs, and the **short-term experts have been excellent**.
- The mentality of our people is such that most of the time, the **productivity of our work depends on the push from someone from outside!** Therefore, **continuous assistance** in the implementation of reforms, as well as in the supervision of the implementation of reforms, has led to satisfactory results in the reform of the [ ] institution.
- The productivity and efficiency of Tax administration A] units, as well as the assessment of achievements, are the best indicators of the benefits we have received with the support of the IMF!
- SEE III regional advisers **better understand difficulties in our institution**, and their recommendations are **aligned** with [Tax administration A]'s **strategic plan, HR capacities, and IT capacities**.
- **Communication has been very good**, making it possible to solve gaps in a short time.
- Mostly, the advisors have helped us **approach the problem or identify it in a new way**.

## SEE III is seen as having been impactful over the longer term, with the main impact being felt at the institutional level vs economy level, with the distinction being more pronounced in PFM



Responses: 40



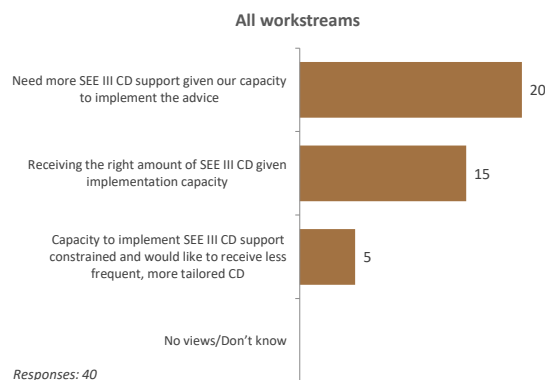
## Most impact-related comments relate to institutional strengthening

- Evaluating the facts about financial stability in the country and the arrangement with the IMF, I conclude that the **IMF's support provided a significant contribution to the development of our country.**
- Support from the IMF has ensured an **increase in the professional capacities** of the [Tax administration A] staff, and this has then translated into an **increase in the formalization of the country's economy.** Then the increase in the formalization of the economy has led to a competitive market, and at the same time, an **increase in budget revenues!**
- IMF support through the SEE III program has played a key role in **strengthening the capacities of the Tax Administration in a sustainable and long-term manner.** Technical assistance has contributed to **improving core functions** such as risk analysis, selecting taxpayers for audit, strengthening debt collection, and improving services to taxpayers. Through IMF assistance, **staff professionalism has increased,** and the **institutional capacity** to fulfill tasks in a timely and efficient manner has **improved.** These advances have had a **direct impact on increasing voluntary compliance and strengthening revenue administration,** which in turn supports the country's sustainable economic development.
- The IMF, with its recommendations, has offered support in the long term for the **improvement of the Strategic Plan of the organization** and other crucial activities.
- In the long term, the IMF's support through the SEE program for our directorate has been minimal and consequently has not contributed to strengthening the capacity of our institution. I am not able to assess in the long term how the IMF has contributed through the SEE program to the development of the country.
- It has **enhanced our capabilities in managing compliance risks** using a structured approach and has significantly **increased our capacity for data collection and analysis** to identify compliance risks.
- Over the longer term, IMF support through the SEE program has **supported key reforms and delivered significant results** in the Tax Administration of [Country A].
- Providing support with a high professional quality is always fruitful, especially when it is accompanied by **concrete results** in the administration and management of public finances
- SEE III has been an important program for institutional development and capacity building since 2015. The technical support it has provided has had a **significant impact on strengthening administrative capacities, modernizing processes, and improving policies in many areas.**
- [Tax administration A] has made significant advancements in key areas, particularly through reforms aimed at **reorganizing departments and enhancing operational performance.** Notably, these changes have positively influenced its strategic orientations.
- The SEE III capacity development support has played a **pivotal role in enhancing [Country B] institutional capacity in PFM and revenue administration.** Through strategic reforms and continuous technical assistance, [country] is better positioned to mobilize domestic revenues, improve public financial management, and align with EU integration objectives.

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## Half the respondents would like more CD, the other half either the same, or less



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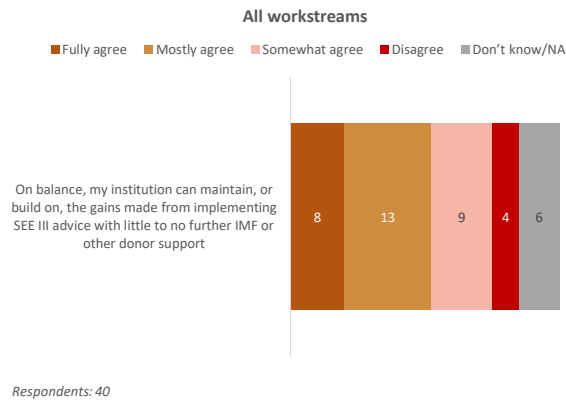
## CD counterparts generally value the results achieved from SEE III CD

- Assistance from the IMF has been and is very important for [Tax administration A], primarily to **maintain a consistency oriented towards achieving institutional objectives** as well as **building our human capacities**, increasingly **aligning with international best practices**.
- Continued support from the IMF is **essential** for our Institution.
- During the past period, Tax administration A] has received numerous advice from the IMF, where **most of this advice**, under the support of IMF experts, **has been implemented!** Now at this stage it would be necessary that in addition to advice for further development, we also have technical support in the development of various information **technology applications**.
- IMF assistance has a **positive impact**, and we would like it to continue in the future.
- Meetings, trainings and lectures conducted by IMF experts always brought **something new and of VERY good quality**. After each interaction, the boundaries of knowledge and possibilities were greatly shifted.
- The continuation of IMF technical assistance will be **valuable** to us.
- We are currently in the phase of improving the legal framework and modernizing the work support software, so we would benefit from continued cooperation.
- As I have responded above, [Tax administration A] highly appreciates the continued support of the International Monetary Fund (IMF) in strengthening our institutional and technical capacities. We fully agree that the provision of technical assistance by the IMF has had a **significant impact on improving our functions**, and we see the continuation of this cooperation as very useful.
- Given the [Customs administration B] ongoing modernization efforts and the technical assistance (TA) provided through the Southeast Europe (SEE) III program, we recognize the value of continued support. However, considering our current capacity to implement and sustain reforms, we believe that while additional assistance is beneficial, it **should be strategically aligned with our evolving needs and institutional readiness**.
- Having particularly appreciated the support and expertise that the SEE III program offers in the field of institutional development and capacity building, we would like to express our interest in further benefiting from your experience and technical assistance. Our organization has shown **continuous commitment to implementing good practices and recommendations** provided in previous collaborations, and in this context, we are convinced that closer cooperation with SEE III would bring mutual benefits and significantly increase the quality of our work. Specifically, we would like to receive **more advice, technical support and training** from SEE III, given our current capacities to successfully implement these recommendations.

## Comments suggest CD counterparts are generally happy with the level of CD they have been receiving

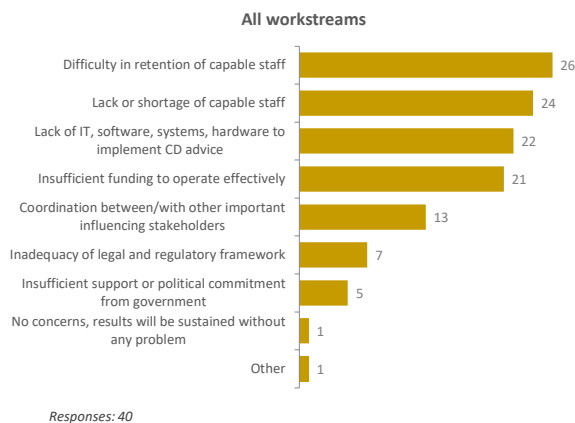
- For the upcoming period, focus on concrete assistance in the application of international standards at AIOR and EOIR, at the ICM data confidentiality protection system.
- More frequent regional meetings**.
- Not more than four missions** by STX, CoP events, HQ staff visit, and regular visits by LTX are feasible for us.
- SEE III capacity development support has resulted in progress in our institution, **including advancing and strengthening risk management, debt management, and data analytics**. Also, they have initiated the process for **AEOI in coordination with fiscal policy**, and we hope that we will receive more technical assistance and training/workshops from SEE III
- Technical assistance is always good for the institution and helps in improving capacities.
- Technical assistance is required as the Tax Administration reform advances.
- The **amount and frequency** of the advice and training received so far have been **in harmony with our possibilities to implement the recommendations**.
- The IMF has made a significant contribution to the development and enhancement of the professional and managerial capacities [Tax administration A]; therefore, continued support is more than necessary because we are ready to accept and implement any advice and good practice that is given to us.
- We consider the **current level of technical assistance and training** provided by SEE III about fiscal risks to be **well-aligned with our institutional capacity**. The **tailored support, combined with flexible delivery**, allows us to translate the advice into **actionable reforms at a sustainable pace**. We also greatly appreciate that, when additional needs arise, **we can reach out for support**, and the team is always responsive and willing to assist.

## Around half the respondents fully or mostly agree that CD is sustainable



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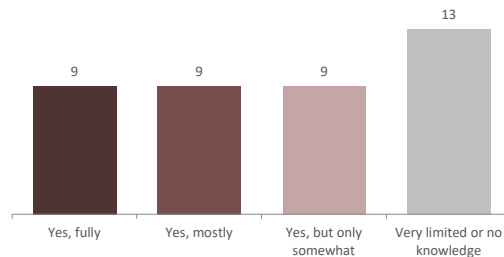
## Staff retention and shortage, as well as lack of IT (mainly affecting RA) are seen as main barriers to sustainability



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## Awareness of IMF RBM system is mixed among CD counterparts

Awareness of IMF RBM system and its objectives, outcomes and milestones for SEE III CD activities at your institution?



Responses: 40



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## Suggestions have also been offered on further enhancing CD delivery effectiveness

- A **better understanding of the substance of the program** is needed, and this is achieved through better information among employees
- Continued support for capacity development by SEE positively impacts revenue administration results and progress.
- Continuing support in the field of tax compliance, especially in the field of **compliance risk management, advancing human capacities for big data analysis**, etc.
- Having **continuous contact** with the project, through technical assistance.
- It can be improved through **workshops and practical work**
- Our cooperation with the IMF has been transparent, constructive and based on shared objectives for the continuous improvement of our Institution. [ ] welcomes the continuation of this cooperation in the future phases and we are committed to fulfilling their obligations and recommendations.
- Regarding the cooperation with the IMF regional expert [ ], we have had an excellent cooperation. So he has always made solutions of the best possible experts, depending on the areas where [ ] has needed assistance, then there has been a continuous consistency in monitoring the implementation of the reform program, as well as a fair assessment of [ ]'s achievements! My proposal for the future for the IMF Program, would be that in addition to technical assistance, there should be opportunities to increase professional capacities for the [ ] staff to **measure the tax gap**, as well as to look at opportunities for **financial support in the development of various IT applications**, which would help push forward new institutional reforms!
- Support from SEE III could be improved by **providing advanced practical training, long-term monitoring, staff involvement in topic selection, regular assessment of progress, and fostering inter-institutional cooperation**.
- By establishing a common system that monitors and reports on the progress of technical assistance projects, helps identify challenges and facilitates cooperation between the IMF and other providers, we would like to receive more advice, technical support and training from SEE III, given our current capacities to successfully implement these recommendations. We base this request on the following main reasons: The need to strengthen our technical and institutional capacities, to increase the efficiency and impact of our activities. The aim to improve our operational approaches, in line with international standards and best practices that SEE III promotes. Our continued commitment to implementing expert recommendations, and to continuously improve our way of working. Our willingness to invest human and technical resources, so that the support provided has a sustainable and long-term impact.
- Continuing with the provision of support and training by IMF experts. **Organizing workshops and exchanging experiences with other countries** would also be very valuable.
- Further support in the **development of forecasting models and other tools**, aimed at enhancing both human and technical capacities.
- I think that IMF/SEE capacity development program, always has had a good impact on supporting the institution, for the professional and technical development of staff, which can help in the continuous improvement and qualification of staff by gaining continuous knowledge and exchanging experiences.
- I WOULD LIKE TO BE AS IT IS NOW, AS WE ARE SATISFIED. I WOULD PROPOSE TO HAVE **MORE FREQUENT REGIONAL ACTIVITIES** TO EXCHANGE EXPERIENCE I TAX POLICIES
- Overall, the support of this program, especially through the conducted IMF technical support missions in the area of fiscal risks, contributed to improving the capacities of staff to monitor and discuss this area within their work responsibilities.



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## Overall CD counterpart comments about the program are positive, with further CD needs in selected areas highlighted

- Providing professional technical assistance for **digital reform and transformation**, facilitating the implementation of projects based on international best practices, and focusing on systems and interactions aligned with current platforms in the European Union.
- The Public Revenue Office of the [ ] has long standing excellent cooperation with the IMF. By the IMF recommendations we have made a Reform Programme 2025-2028-Transition to digital world that foresees fully digitalization and modernization of the business processes within the tax administration. Also, several major improvements in other areas of mutual interest, according to the IMF missions are noted. In order to further strengthen this valuable cooperation that other donors are not offering, we would like besides the STX to have also extension of LTX support to our tax administration.
- "The South East Europe (SEE) III capacity development support has significantly enhanced the [ ] Customs Administration's institutional capabilities since its inception in 2015. This support has been instrumental in modernizing customs procedures, improving revenue collection, and aligning with European Union (EU) standards. The [ ] has made significant progress in modernizing its administration of the taxation system, including consolidating core functions, enhancing the use of electronic services, and improving risk management through better data analytics. These reforms have led to more efficient tax collection processes and improved taxpayer services. In conclusion, the SEE III capacity development support has played a pivotal role in strengthening [ ] customs administration and public financial management. By continuing to align technical assistance with the [ ]'s evolving needs and institutional readiness, the effectiveness of this support can be further enhanced, ensuring sustainable improvements in customs operations and revenue administration."
- The support from SEE III has been very useful for our institution and for my professional development. To further improve this support, we suggest: - **Closer alignment with the institution's priorities** – So that assistance is focused where the needs are greatest and most urgent. - **More practical and concrete training** – With examples and exercises that are directly related to our daily work. - **More opportunities for regional exchange of experiences and mentoring** – So that we can learn from best practices and strengthen cooperation. These improvements will make the support even more effective and sustainable in the future. We greatly appreciate the commitment of SEE III and are convinced that with such improvements, the impact of this support will be even deeper and longer-lasting.
- The support provided through SEE III in the fiscal risks area has been highly effective and well-structured, both in terms of institutional engagement and professional development. We truly appreciate the responsiveness and quality of assistance and find the current approach to be very well-suited to our needs.
- We need IMF support in a long-term period and we do not have any suggestions for improvement

**SEE III IMF STAFF AND EXPERTS SURVEY**

# IMF Fiscal Reform in Southeast Europe Program: Phase III (SEE III)

## External Mid-Term Evaluation

### Survey Results: IMF Staff and Experts Survey

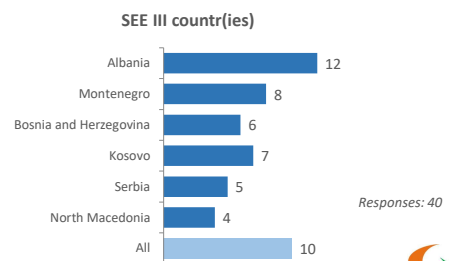
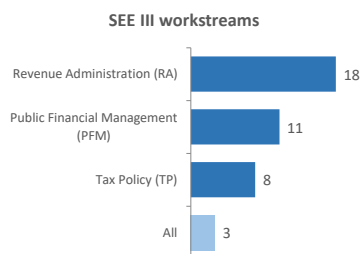
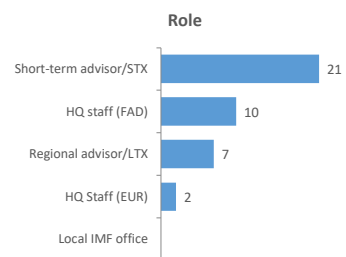
August 2025



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## Respondent profiles

Survey coverage	
Total invited	66
Respondents	40
Response ratio	61%



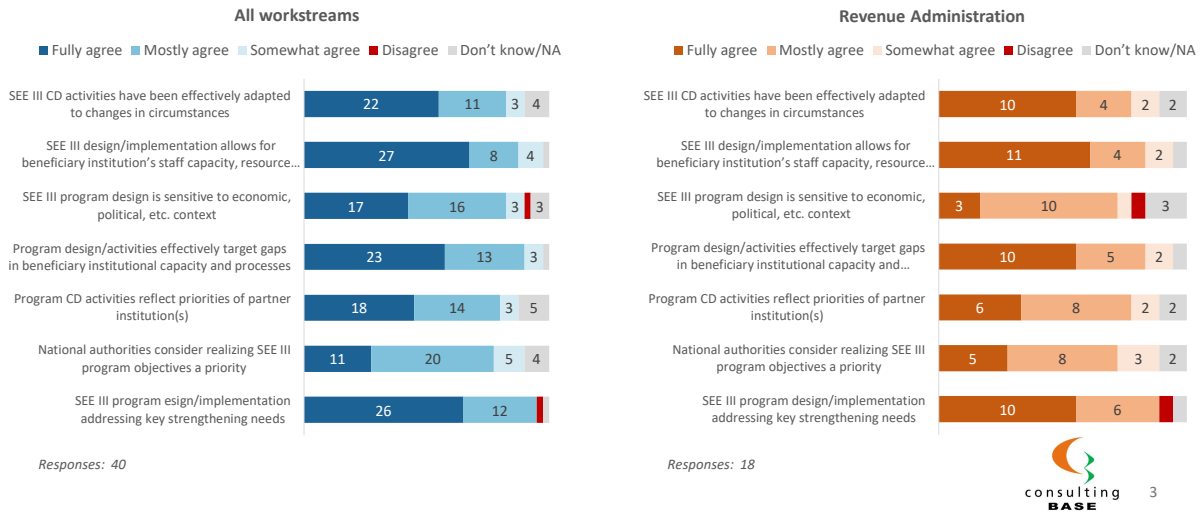
Glossary at the end of the survey results. Some questions and responses have been abbreviated. Some responses have been anonymised.



2

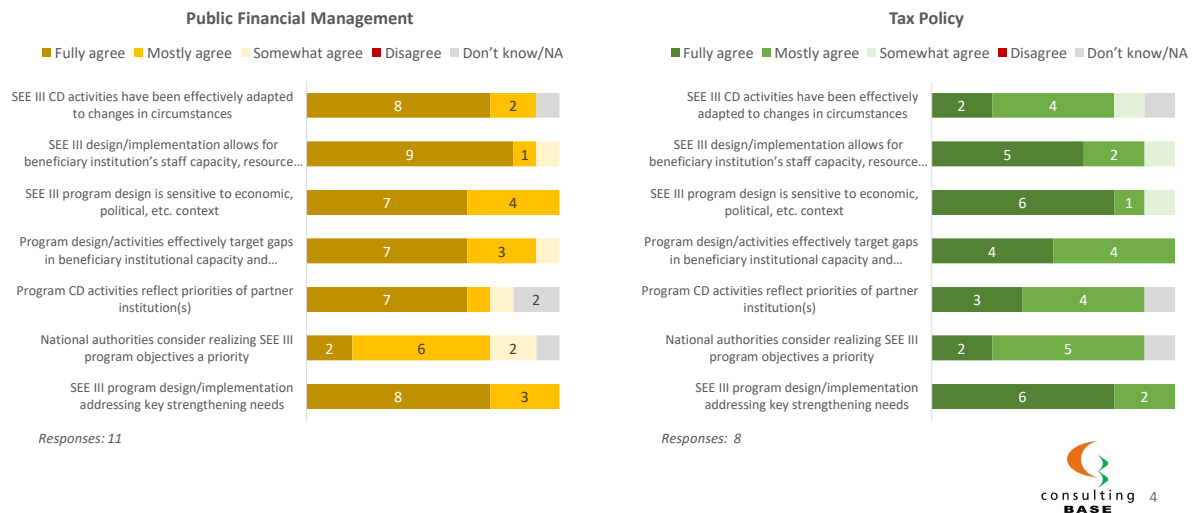
2

## IMF staff and experts broadly agree that SEE III has high relevance. In RA, respondents consider CD is addressing important institutional needs, but is less sensitive to economic/political context



3

## Views on PFM workstream relevance are strongly positive across the board, with limitations on authorities' interest. Respondents feel the TP workstream is particularly sensitive to political and economic context



4

## A range of views is offered by respondents on how SEE III relevance could be improved, although there is no predominant theme

- The single biggest hindrance to the successful development of **SEE revenue administrations** is their **low administrative/managerial capacity**. A true indicator of a program's potential success in a country is the **motivation of the Director General**. A sort of Directors' Club / Program could be designed and implemented to help nurture and motivate (and contrast) the DGs of the SEE program.
- **Revenue administration** components of the SEE III program are well-focused/tailored. However, **high-level political support is sometimes lukewarm**. And perhaps greater consideration could be given to capacity/resource limitations in tax administrations – **some implementation timelines can be over-ambitious**.
- About Compliance Risk Management (CRM) in Albania, Montenegro, and Kosovo: they **have a good grasp of CRM principles and can be further supported during the practical application of the principles**. For example, practical support to improve capability in relation to delivering compliance improvement strategies, in particular, enforcing (eg, audit) and facilitating (e.g., educating, improving access, processes, and taxpayer services) strategies.
- The **program needs to be targeted and not too broad**, which potentially impacts its effectiveness.
- The program focuses on progress based on existing strengths and weaknesses. The **synergy of a parallel CD focus from EU/SECO** on necessary development in the not-so-surprising weaknesses of **HR and IT infrastructure** will be able to accelerate progress in those countries that have the will to change.
- **Be more transparent about maturity and what can be achieved** given the current capacity.
- A **greater focus on sectoral issues in TP**, such as construction and tourism, would better meet country needs and demands.
- Often, staff find it difficult to spend a full day with experts, being called out to meetings. This dramatically reduces effectiveness. Once a relationship has been established, **consider more online, remote assistance**, where **daily 3-hour sessions** could be more effective.
- **Funding of the SEE program remains the main constraint**. Demand for CD remains strong as SEE countries seek to move toward EU accession and implement National Growth Programs, which are aligned with the SEE program III.
- To enhance the relevance and impact of the SEE III program, it should **adopt a more tailored approach** by conducting in-depth, country-specific diagnostics, such as **institutional capacity assessments and stakeholder consultations**, to **identify priority gaps** (e.g., climate resilience, gender-responsive budgeting, or digital transformation). **Modular training formats could then be customized**, blending core IMF frameworks with localized case studies and practical exercises. Additionally, **integrating cross-cutting themes** like climate risk or gender equality **into sector-specific training** (e.g., fiscal policy or financial stability) would ensure alignment with both national priorities and global challenges. **Regular feedback loops** with counterpart institutions would further refine content and delivery over time.

5

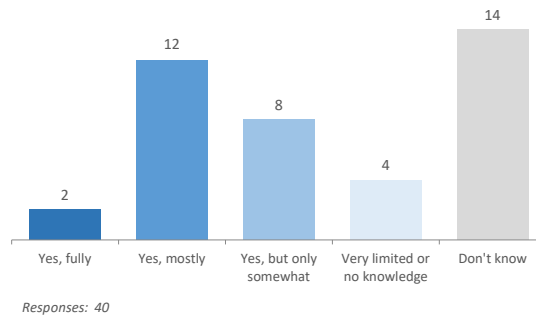
## ..and further suggestions..

- Based on my experience, the SEE III program is **well-tailored** to the needs and priorities of our counterparts, mostly due to the demand-based nature of our engagements and the continuous exchanges between development partners (us) and our counterparts (going beyond specific in-person missions). As a result, we **have a relatively clear picture of their situation, political context, progress, and, ultimately, needs and priorities going forward**.
- I see significant value in providing **practical, hands-on support to macro-fiscal / fiscal policy units** to develop their internal systems and key documents.
- N/A – I have limited visibility of this due to the targeted, short-term nature of my mission.
- Whilst we try to tailor our approach to the demands of the country, we **also try to offer some equity between countries**. Yet the **demand** for support from countries (and areas within countries) **varies significantly**. In practice, this means that there are some countries with very strong demand where we cannot do everything they want, and other areas where we are trying to stimulate demand. In a more financially constrained situation, we **may need to be more ruthless about abandoning areas where demand is weak**.
- Require higher levels of commitment from beneficiary countries, including **commitments to multi-year and annual work plans upfront**, and clear focal points (which we have been missing in North Macedonia since a new government took over in 2024). **Clearer delineation of responsibilities of TA providers** through the design of programs by donors, i.e., donors to avoid funding programs with multiple TA providers (Bank and Fund in particular) to the same countries and same topics and asking TA providers to figure it out.
- About Q5, there are 6 countries and 9 revenue administrations between them. It would have been preferable to provide answers for each separate institution, as they are not homogeneous. Between funding organizations and the IMF, **expand the scope of permissible CD** to include matters such as governance and leadership, which require a revised RBM framework.
- Given the complexity of **Bosnia and Herzegovina** (effectively four countries within one), the country **would benefit greatly from a dedicated resident advisor** stationed part-time in Sarajevo and part-time in Banja Luka. It is extremely challenging to provide effective CD support from outside the country.
- The activities of SEIII in which I participated were **fully aligned with the country's political priorities**.
- In the presence of resource constraints, one area of interest to the authorities is **how to prioritize the various needs**. I believe that currently, this is not done optimally, given that the demand for TA is somewhat fragmented. This is not the case in all countries: some are better at this than others.
- **Furthering programmatic work** - breaking complex TA needs into smaller steps, where not already done.
- Could adapt the scope to **reprioritize multi-year budget preparation**, where we have received requests for support from authorities but do not have the resources to support.
- I have been working in these countries in the narrow area of government cash management. Difficult to answer the question, particularly since both countries are also responding to IMF objectives/requirements

6

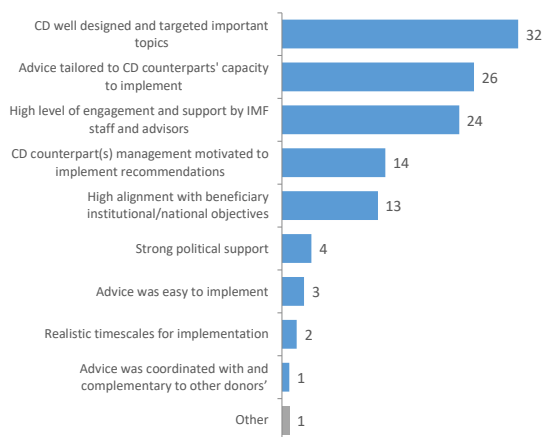
Respondents who know indicate some awareness of CD counterparts of RBM logframes and indicators (a high proportion of respondents were STXs and are not expected to know)

Awareness of counterparts of RBM system and targeted objectives, outcomes and milestones related to SEE III CD provided

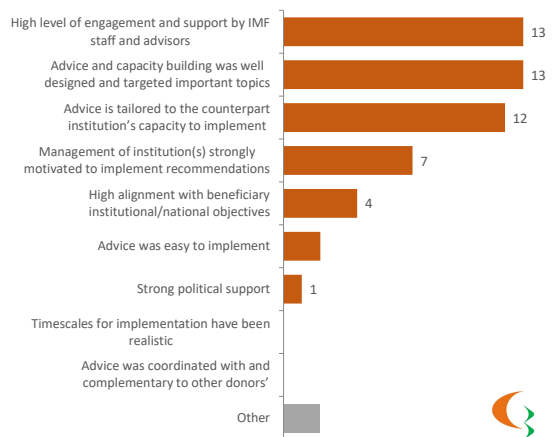


Successful delivery of SEE III CD results is particularly attributed to its design and implementation, and RA workstream respondents' views are consistent with this opinion

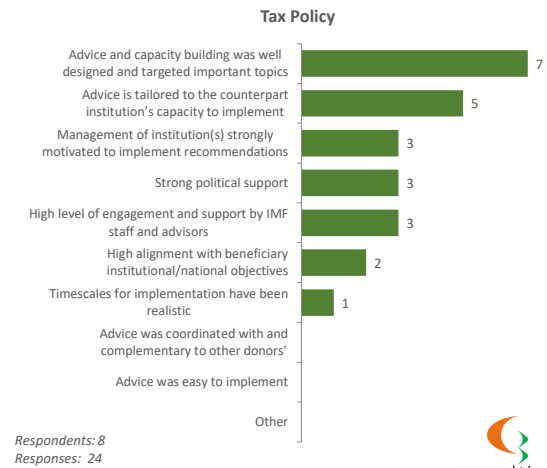
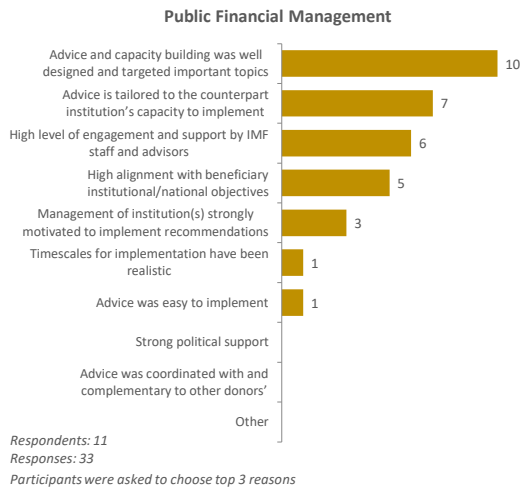
All workstreams



Revenue Administration



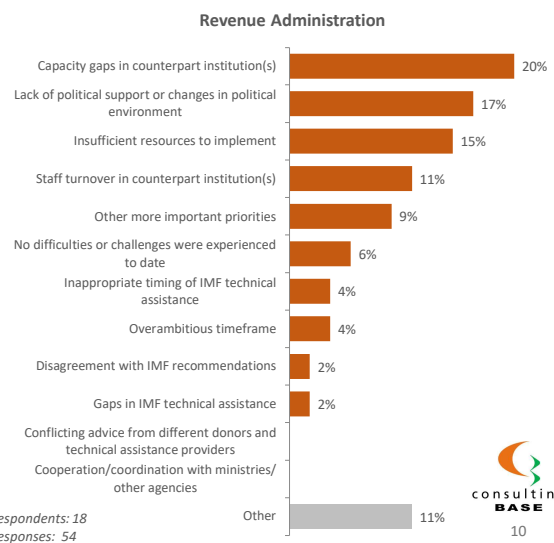
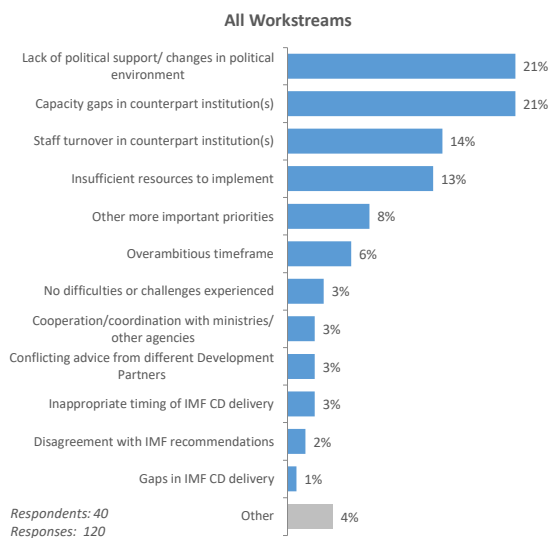
## PFM respondents also see counterpart management motivation as an important success factor



9

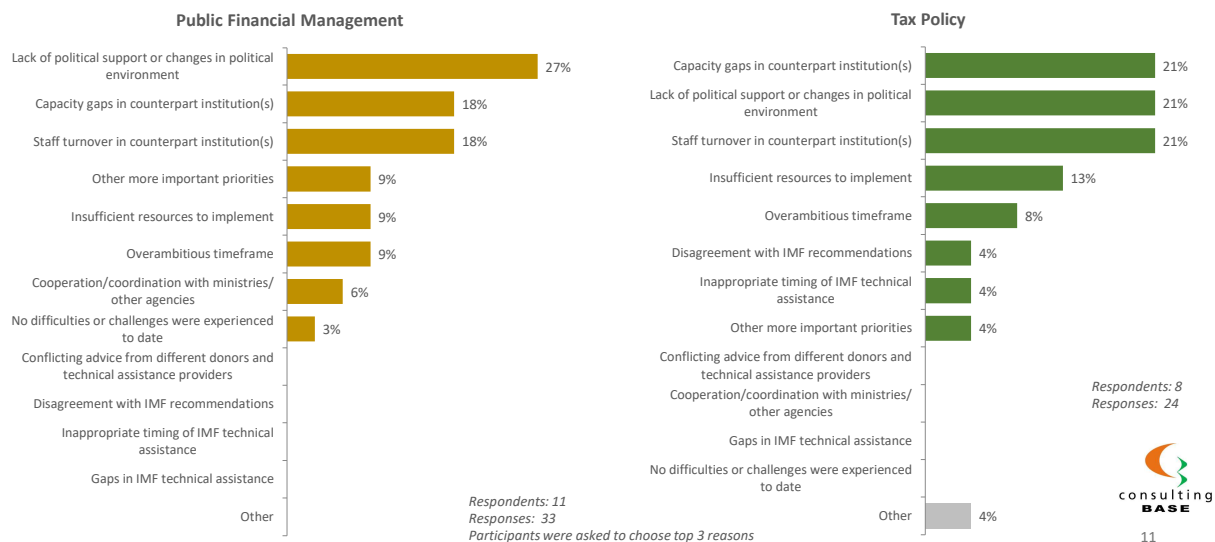
## Lack of political support and capacity gaps are seen as the most important barriers to achieving CD results generally, while for RA respondents insufficient implementation resources is an additional aggravating factor

Participants were asked to choose top 3 reasons



10

## Political issues are the most important challenge for PFM CD, while in the TP workstream institutional capacity shortcomings are seen as equally important



11

## Lack of political support is highlighted prominently as a barrier in comments, while support from head of institution is seen as an important contributor to success

- **Positively** - a new approach in the form of **regional events/communities of practice**. **Negatively** - **US Treasury OTA abrupt halt** of the assistance (the plans involved their role in CD).
- "Implementation is a lot easier if the Revenue Administration has a high **level of trust in the IMF** advice and recommendations. This requires real engagement, listening, and avoiding 'off the shelf' solutions. Blockages to implementation include **inadequate political support and capacity/resource constraints**."
- About the success of compliance risk management (CRM) capacity development in [three countries], the three most influential factors that positively impact implementation are: **Designating and maintaining a core CRM specialist team**; **Dedicating sufficient resources** (staff and data resources) to implementing CRM strategies; **Support of senior management**.
- **Senior-level leadership** from the institution was crucial and has directly influenced the positive outcomes.
- **Simple, clear advice and collaborative coaching** of the senior management in implementing the best way possible (realistic). **Political instability** hampers progress.
- The **role of LTX** is key for a successful implementation.
- By far the most important potential bottleneck is **political support**; technical and data-related support is more likely to be fully absorbed because it is typically perceived as apolitical; **policy recommendations are typically only partially implemented, in the absence of an IMF program or EU directive**, depending on political support.
- **Lack of IT skills (R) and analytical skills**.
- **Strong support from the Head of the recipient Institutions** strengthens the likelihood of success. Changes of leadership following political reshuffles delay or inhibit progress.
- **Political challenges** underpin the biggest obstacles, with counterpart decision makers often distracted by other issues/partners/priorities.
- The **regional peer-to-peer approach** has potential for success, and the lessons learnt to date can help fine-tune it.
- The implementation of an IMF-supported project depends on key factors such as **political stability, government commitment, and institutional capacity**, which can either accelerate or delay reforms. **Strong political backing, IMF technical assistance, and favorable macroeconomic conditions** have a positive impact, while **social resistance, economic shocks, or funding delays** may hinder progress. Ultimately, success hinges on effective risk management and cooperation among stakeholders.
- **Has to be on the recipient's own agenda**.

12

## These factors are reinforced in the further comments...

- The **capacity-building efforts were tailored** to address issues and techniques slated for imminent implementation by the authorities and were delivered in a **practical, immediately usable format**.
- The national counterparts are **experienced senior public servants** with more than 15 years of expertise in their respective fields. They recognize and appreciate the high-quality CD provided by seasoned experts. Their knowledge of the regional environment, political dynamics, and local language proved to be a significant advantage.
- A **high level of motivation and a solution-oriented mindset** of the counterparts contributed positively. The biggest challenge was a **lack of advanced numeracy skills** among the Ministry of Finance junior staff, which has made training more difficult.
- Funding decisions could be made earlier. Where there is **uncertainty about the quantity or duration of funding**, this drives the selection of short-term or piecemeal CD responses, which may not be the best choices. **IMF financial accounting lags** compound the issue.
- Projects that have the **endorsement of senior management** (through broader preparations and relationship building) appear to receive the appropriate on-the-ground priority. Otherwise, I have seen relevant units struggle to convince others of their mandate.
- **Capacity gaps** in counterpart institution(s); **insufficient resources** to implement; **Lack of political support** or **changes in political environment**;
- **Strong management and political support** in 2024 have supported an acceleration of progress in [country \*\*]. In [country \*\*], entities with political support and resourcing are making more progress than others.
- The [administration] was highly engaged throughout the mission, including active participation from all key internal stakeholders.
- "In most, if not all, cases where there is a **desire for change within authorities**, we can support them and find a solution that works for their context. On occasions, there is no real desire to implement reforms in an area, and therefore, inevitably, our CD doesn't have the same success. We try hard to pitch solutions that are appropriate to the country context and aren't too complex to implement, although inevitably there are capacity constraints, if only because of the number of things some countries are trying to achieve. "
- Being able to identify and work with **change champions** can make a significant positive difference. **Changes in political priorities**, often driven by changes in government, can delay implementation or stop reforms in specific areas altogether. Overambitious PFM reform agendas can dilute resources.
- Important to recognize differences across countries. For instance, in [country \*\*], staff turnover is the key handicap; in [countries xxx and yyy], change in political leadership and management at the MoF was the factor, but staff was ready to implement.
- **Building trust with authorities**, close engagement that takes real needs into account.
- Positive: The **combination of in-person and hybrid** allowed for the combined benefits of both approaches (intensive dedicated period (in person) and regular workshops with "homework" between meetings (hybrid)).

13

## Many suggestions on CD delivery improvement focus on more peer and group learning mechanisms

- Within this context, **promote leadership in regional knowledge exchange** by countries that are further ahead in their reform process
- **Face-to-face meetings are much more useful, productive, and valued by the administrations**. However, they are costly. An adequate budget would help. Also, the **Directors' Club / Program** could be a good asset.
- In my experience, workshops/seminars in the Revenue Administration are of a high standard in terms of design, delivery, and implementation.
- "The **Compliance Risk Management (CRM) Community of Practice** was trialed in the region. I was the facilitator for its inaugural meeting. The positives were:- **high level of engagement from participants**- generally positive feedback- sharing of ideas during and after the meeting, including some jurisdictions working together on common problems after the meeting."
- More and **more integrated in their strategy/work plan**. Institutional Capacity Development by "learning by doing". working with simpler, limited parts of processes or very specific risks.
- Now that we have well-established relationships with counterparts and good country knowledge, I would like to see us have **slightly fewer missions and in return, offer more short-term remote help**. Such as commenting on a draft decree or providing a one-off online afternoon workshop on a topic. I think small ongoing interventions can make a big difference. However, we do offer this, and demand isn't as high as for missions, so perhaps it isn't what is most useful to countries.
- More continuous **fostering of peer groups**.
- Introducing **Community of Practices** for improving skills and stimulating peer learning, minimum duration of CoP between 1 – 2 years.
- Using Workshops for knowledge transfer.
- Regular **follow-up and exchange with authorities** (virtually and in-person) is important to understand the political context, build mutual trust, facilitate implementation, and guide future engagements.
- Place a stronger onus on recipient Institutions to **make the right staff available** for CD training, workshops, and seminars.
- Provide the STX with a list of the names and contact details of all staff participants well in advance of CD delivery.
- **Shift in focus from country-based knowledge activities to region-based initiatives**, with an emphasis on peer knowledge exchange.
- **Coordinate and co-organize knowledge activities with other providers**, such as the EU and the World Bank.
- Ongoing **follow-up of progress with implementation** is crucial to ensure the momentum of the reform.

14

## Hybrid delivery approaches are also suggested by a number of respondents

- Provide **hybrid training** with a mix of virtual and in-person sessions.
- **Leverage more on JVI resources and expertise** to provide training
- To enhance the effectiveness of SEE III capacity development initiatives, training content should be **tailored to country-specific needs**, with a stronger focus on **post-workshop support through mentoring and hands-on policy exercises**. A hybrid delivery model—combining in-person sessions with accessible digital resources—would improve participation and flexibility. Additionally, regular participant feedback should guide iterative improvements to ensure training translates into lasting, real-world economic policy impact.
- Training sessions, workshops, and/or seminars could be **organized as 2–3-day events hosted by the beneficiary country**. This format would encourage the exchange of experiences among peers. Such events should be held no more than twice per year, each time hosted by a different country. Logistical costs should be considered.
- **Better prioritization and allocation of resources**. Some things will simply have to be dropped. But important to ask countries to make these trade-offs at the highest level, not FAD or the donors.
- **Furthering programmatic engagement**, breaking steps into smaller parts (as noted above).
- Support for PFM reform in [country \*\*] **requires more intensive support** that the IMF can provide and over a longer period. The other CD is appropriately designed for the objectives.
- I think **short missions purely focused on hands-on training on a particular model** for a dedicated technical team could be very useful. A precondition would be that such a team would need to exist.
- **"Commit to on-the-ground LTX staff**. The most effective delivery mechanism, that has a better likelihood of implementation because of the continuous presence of the LTX. Related to 1., be **realistic with the workload of LTX** if you expect them to be involved in active delivery of CD. If you just want them to operate as a regional administrator of STXs, etc, hire less skilled staff and increase the span of institutions they are responsible for, but you lose the benefits of 1. Revise the RBM to incorporate governance and leadership skills. "
- I see benefits in a model where **any training/workshops are followed up with hands-on practical support** to embed the learnings and systems (e.g., completion of the FRAT and preparation of a draft FRS to follow a fiscal risk training workshop).
- N/A - Limited visibility of other activities.
- I have not had any involvement in these.
- Use **regional European experts** to deliver courses.

## Regional advisors are generally seen to be highly effective

- The type of LTX involvement/delivery in the SEE region is **almost fully hands-on**. In many other locations, LTXs often have just enough time to be a post office for STXs (briefing paper, expert in, back-to-office report x N). To compare, 18 visits by one SEE LTX in 2024 (for [two countries]), plus 6 regional events by 3 LTXs in one year, is a very active engagement with the countries.
- Regional advisers are an **expensive resource but can be highly effective**. I have seen good and not-so-good long-term experts - it **depends on the quality of the adviser!**
- Having a regional advisor was **critical to my STX mission**. The regional advisor ensured it was a TA [country \*\*] needed and was committed to implementing. Plus, the regional advisor was there to provide any follow-up support.
- "from my perspective, as a short-term expert (STX), the regional advisers have demonstrated high levels of: - **Support for the STX**, including accompanying the STX on part of the assignment- **Knowledge of the jurisdiction**, including broader context of the jurisdiction- **Continuity** in terms of knowledge and relationships in the jurisdiction"
- **Crucial role in identifying capacity development needs and progress with implementation**; relationship building with the senior leadership team has significantly influenced the reform agenda.
- The first 12 months are extremely expensive, challenging, and important to build up trust and insights. Afterwards, travel costs can be reduced year by year, and more work done hybrid. Substitutions mean a new 12-month investment.
- Regional advisors are **key to a successful delivery**. Main tasks are coaching senior leadership and supporting implementation, which requires a personal relationship. It is **worth calculating potential cost savings** when a regional advisor works from their home country instead of Vienna or Ljubljana.
- It is **helpful to have regional advisors**, ideally located in each of the countries.
- My **engagement** with regional advisors has been **very positive**.
- Regional advisers are **effective and efficient**. The challenges of coordination and collaboration with HQ-based staff are generally well managed. But **FAD lacks mechanisms that ensure effective management of these challenges**, such as communities of practice or teams that tackle issues jointly at the country or thematic level.

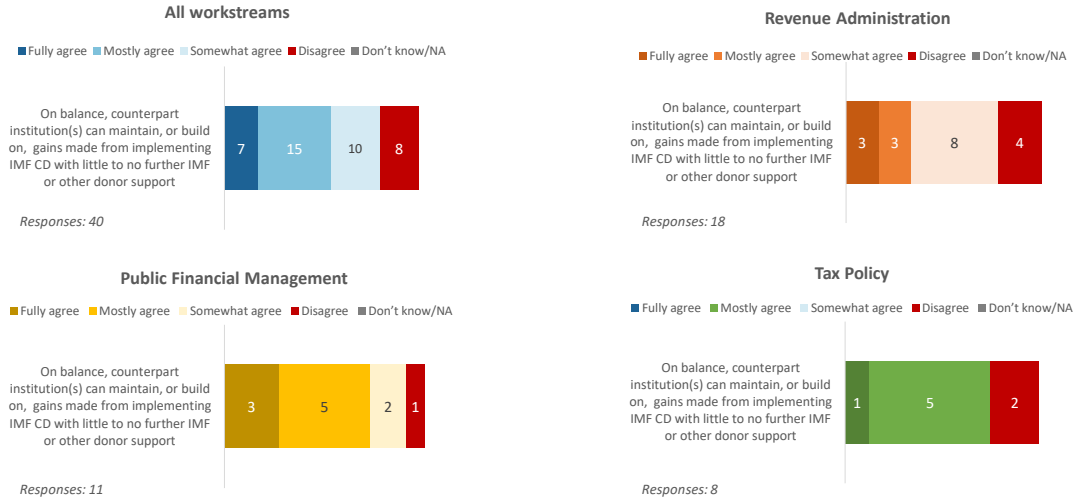
..although some mention effectiveness can vary between individuals, and the need for clear mandate and measurable outcomes..

- The regional experts **should visit the respective countries more often**, providing hands-on and timely advice. The regional advisors should play a greater role in coordinating with other TA providers.
- Regional advisors **can significantly enhance the effectiveness of capacity development** by providing localized expertise and fostering peer learning, **but their cost-efficiency depends on clear mandates and measurable outcomes**. To improve their impact, advisors should align closely with country priorities, leverage digital tools to extend their reach, and undergo regular performance reviews tied to concrete deliverables. Strengthening coordination with HQ and other partners could further optimize resources while ensuring a cohesive, demand-driven approach.
- The regional advisor played **a key role in both the design and delivery of the workshops** I participated in. Topics, timing, and experts were carefully selected to deliver short-term and high-impact.
- Compared to available alternatives, **FAD experts are the most experienced, unbiased, and respected by their counterparts**. Other modalities—such as EU projects, twinning arrangements, or World Bank experts, who often have different motivations—have not been able to match the quality of service provided by FAD. Given the complexity of Bosnia and Herzegovina (effectively four countries within one country), a dedicated resident advisor should be stationed part-time in Sarajevo and part-time in Banja Luka. Another country where a permanent resident advisor would be especially welcome (at least for a year or two) is North Macedonia, due to the number of reforms they aim to implement following the adoption of the new Organic Budget Law in 2022. Implementation of this law is currently lagging.
- Country or Regional LTX is the **most useful CD delivery mechanism if you select the correct person**. Just because someone was a Director-General in a tax administration, they may not be capable of delivering operational CD across a wide range of topics. **Deep and wide practical knowledge** is to be valued over someone who just discusses strategic concepts. Once the correct person is selected, be realistic about what they can cover, giving practical assistance. An engaged administration might benefit from practical/prompting engagements every 2 months on a topic. Assuming 3 active topics at a time, this is 6 engagements with one administration per annum. Coverage of 2 equally engaged administrations is 12 engagements. Allowing for holidays, etc, this might be a full portfolio if you want the LTX to be involved in active delivery of CD. If they are based in one jurisdiction, they are travelling 6 times a year to the 'other' jurisdiction. It is not clear that a logical model such as the example above is utilized. **Build in an explicit expectation** (when program is agreed) that the D-G will meet with the LTX once per year for an annual review of the engagements/progress. Also, the authorities nominate a senior counterpart contact for the LTX, who meets with the LTX on every visit.

..they are also seen to be cost-effective by some respondents

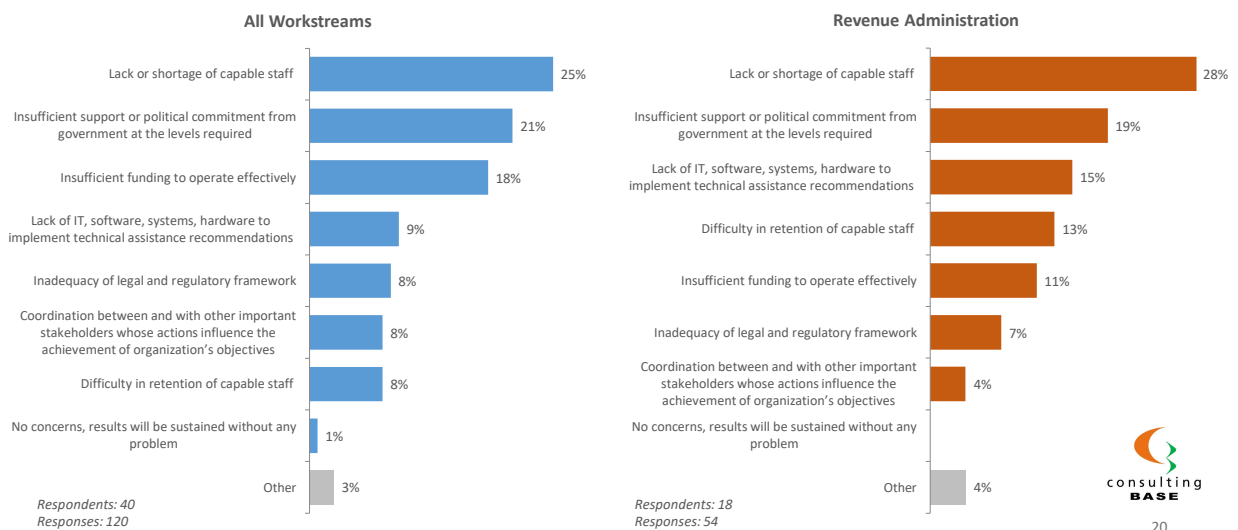
- The **regional advisor network seems very effective**, and is one of the key reasons why there seems to be strong working relationships and support for the various lower-level or more detailed activities.
- N/A - Limited visibility of other activities.
- **Very effective and cost-efficient**. They can focus on the implementation of reforms. Good to **complement their work with more strategic advice from HQ missions** early in the program. **Collaboration of advisors across the region could be strengthened, including across workstreams**.
- Again, this depends on the country's demand. However, my view is that the starting point should be to **leverage LTX work regionally and not to dedicate LTX to a single country** -- even if there is a justification for it. LTX resources are expensive. Better coordination of LTX work or exploiting synergies. Much of this now **depends on personal LTX initiatives**, and not all view working with others as a priority--not to say a necessity in some cases. **LTX is currently not evaluated on its performance** in the same way as staff at HQ, and even less on how well they work with others.
- **Highly effective and cost-efficient** with relevant expertise and soft skills.
- I have always found them **well-engaged and knowledgeable about the local environment**, even if they don't have a strong background in the specific area of focus

## Around half of total respondents fully or strongly agree that SEE III CD is sustainable, the highest being in the TP and PFM workstreams



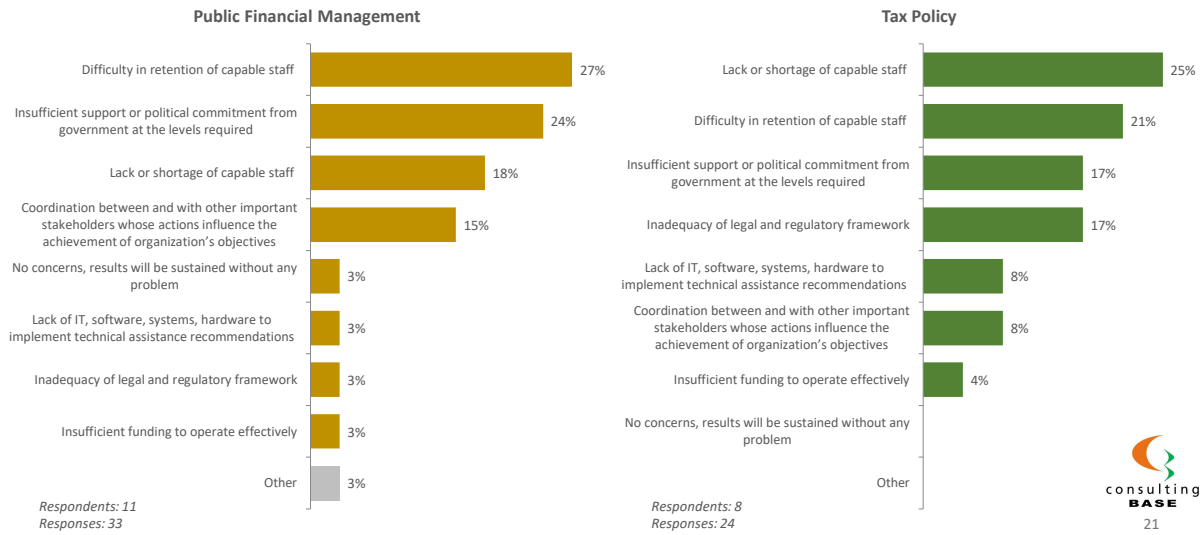
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## As is the case for effectiveness, institutional capacity and political support related shortcomings are seen as main barriers to sustainability, with in RA lack of IT adequate IT infrastructure being an additional factor



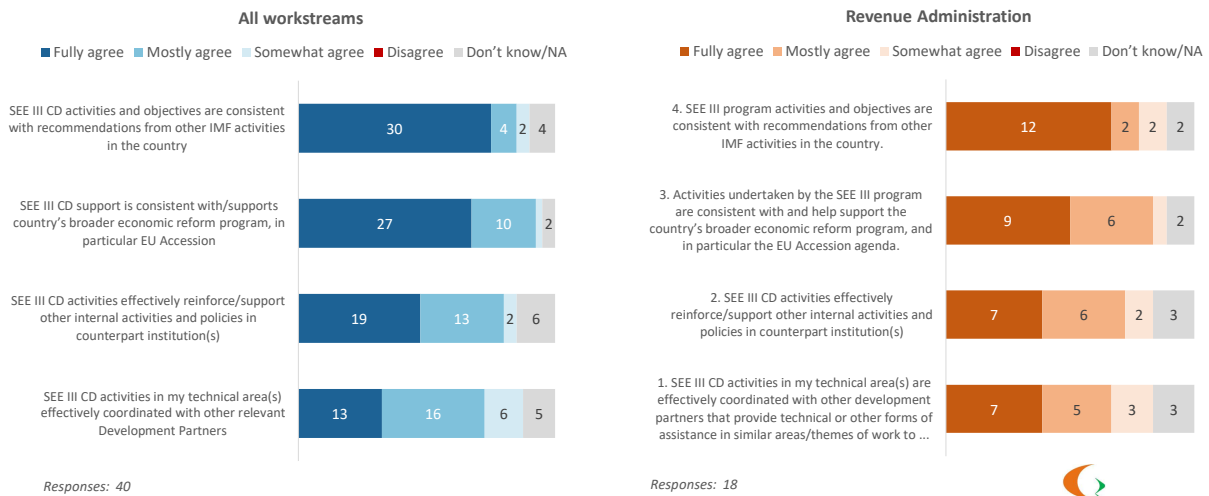
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Political and capacity challenges also feature in affecting sustainability in PFM and TP, with inadequate legal and regulatory framework being another important barrier in the latter workstream



21

SEE III internal coordination is seen as being particularly strong by IMF respondents, but external coordination less so

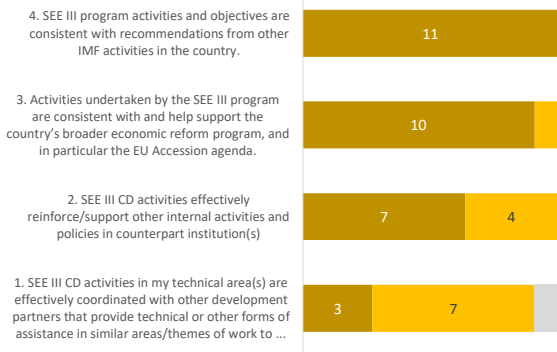


22

This view is particularly pronounced for PFM, with TP linkage with country reform and EU Accession agenda being especially strong

**Public Financial Management**

■ Fully agree ■ Mostly agree ■ Somewhat agree ■ Disagree ■ Don't know/NA



Responses: 11

**Tax Policy**

■ Fully agree ■ Mostly agree ■ Somewhat agree ■ Disagree ■ Don't know/NA



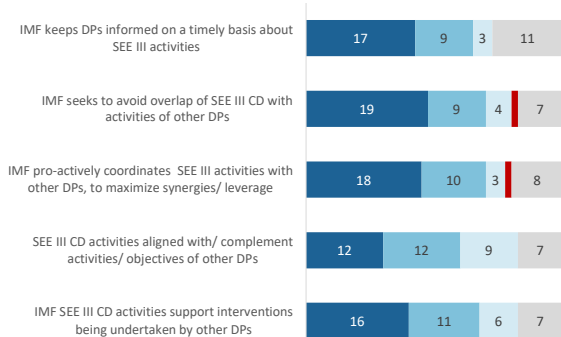
Responses: 8



IMF respondents believe that SEE III keeps DPs informed, avoids overlaps and proactively coordinates activities, but fewer agree that its activities are fully aligned or complement others'

**All workstreams**

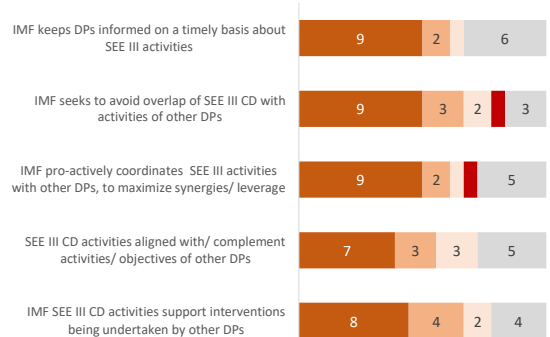
■ Fully agree ■ Mostly agree ■ Somewhat agree ■ Disagree ■ Don't know/NA



Responses: 40

**Revenue Administration**

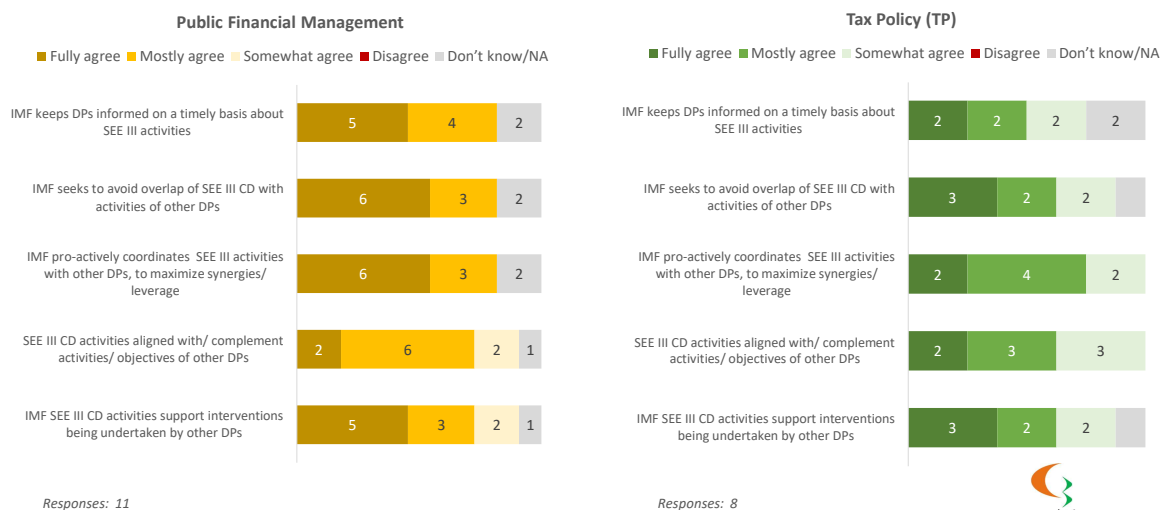
■ Fully agree ■ Mostly agree ■ Somewhat agree ■ Disagree ■ Don't know/NA



Responses: 18



## TP respondents' views are less pronounced than those of other workstreams



25

## Comments suggest that respondents are broadly satisfied with SEE III donor coordination, although there are areas of potential improvement

- My response relates to working in parallel with the German taxation authority in relation to CRM in [country \*\*].
- Not sufficiently across the work of other development partners.
- Related to **Revenue Administration, the coordination works fine**, and we inform each other, and I help them if a dialogue is needed with the Director General.
- As an STX, I am not in a position to answer some questions.
- Coordination with DPs **tends to be ad hoc**, often **depends on personal relationships**, and is **not supported or directed by higher-level coordination between FAD and other DPs**.
- This area **could be improved**.
- Building on previous recommendations, I would particularly emphasize the need for the IMF to institutionalize customs reform as a standing component of its country engagement, not just through isolated missions but by systematically integrating customs modernization into surveillance, program conditionality, and CD delivery. This requires: (1) dedicated customs expertise in resident advisor roles or regional hubs, (2) standardized diagnostics (e.g., customs gap assessments) to tailor support, and (3) co-delivery with WCO/WTO to avoid fragmentation. The SEE III program could pioneer this through a dedicated customs stream with results tracked via trade facilitation KPIs (e.g., clearance times, revenue leakage reduction).
- When discussing overlap, one must be **careful not to mistake seeking a second opinion for duplication**. Countries often request a second opinion to double-check recommendations provided by unaffiliated consultants, especially when major reforms are at stake.
- N/A – limited visibility of other activities.
- I think the will is there from all donors to collaborate. As described above, we work on adjacent areas, but usually the dividing lines are fairly clear.
- In every PFM mission, we **invite development partners to a donor briefing**. For PFM, we have also initiated **semi-annual regional coordination meetings with the World Bank. Regional advisors regularly engage with World Bank staff**, including those physically present in Vienna.
- Again. **Lack of information on who is doing what** could hinder coordination.
- Routine de-briefings to EU and SECO but **could reach out strongly to other donors** active in the field.
- I think this is a **strength of the IMF CD- coordination** is built into all activities and program design.
- Difficult to know how much interaction there is or how far coordination has affected delivery processes.

26

## There is also a view that DPs differ in objectives and could do more

- Donors **differ in their desire and readiness** to engage in donor coordination, but most of them would cooperate. The **authorities**, however, often see **divide et impera** as a useful approach to ask for what they want.
- As a Short-term expert, I have no experience with donor coordination.
- Donors that only work on technical workstreams' needs often require our support, because they don't prioritize the involvement of Senior Management.
- Donor coordination **works well** in my experience.
- To strengthen customs-related support, the IMF should prioritize more frequent and dedicated technical assistance missions focusing on critical areas like customs modernization, trade facilitation, and border security. These efforts would benefit from closer **collaboration with specialized bodies like the WCO and WTO** to align reforms with international standards. **Embedding customs topics systematically into country surveillance and capacity-building programs**, with measurable benchmarks, would ensure sustained progress in this often overlooked but economically vital sector.
- To the best of my knowledge, no other donors are providing capacity development in the specific area I contributed to, which may reflect effective donor coordination.
- Each donor seems to have its **own agenda, and coordination at the edges**.
- As discussed above, the **motivation for providing the CD differs**, which leads to varying levels of honesty in cooperation efforts.
- "It is understandable that donors might want to support multiple CD delivery avenues. However, **if single donor funds three separate institutions to deliver CD on revenue administration, then they may be inadvertently funding conflicts or duplicated CD**. Donors could have a joint meeting with the delivery organizations to be explicit about the topic/subject boundaries. Or donors could choose not to fund multiple delivery organizations in the same topic (eg. revenue administration. Or donors could advise which other delivery organizations they have funded in the same topic, to facilitate coordination. "
- Compared to other regions, this seems to be one where the **donor landscape is quite crowded**, so coordination would naturally be a greater challenge. The **overlapping requirements of EC, development banks, IMF can be confusing**. It seems a tricky challenge for authorities to manage effectively.
- Coordination is often seen by authorities and donors of "a clear dividing line"; **complementarities should be further explored (public investment management as an area where this would be possible)**.
- N/A - Limited visibility of other activities.

## IMF HQ could get more involved in coordination efforts and authorities need to take a more active role

- In addition to cooperation/coordination on the ground, it would be good if **HQs cooperated/ coordinated in the capitals**, not in general, but on specific jurisdictions.
- National calendar workplan (know it is difficult, but to make sure of the capacity of the Tax Administration). Good cooperation with the EU office, but sometimes during evaluations, annual coordination meetings, we get the same questions that we have discussed at the office. it seems like **Brussels forgot to ask the EU office**. Finally, **the EU can put more pressure on countries to invest in HR and IT**.
- **Ownership of donor coordination by the country authorities**.
- **Periodical meetings**, sharing notes of meetings with all stakeholders.
- **Coordination meetings** could be scheduled **more regularly**, but this is really a minor suggestion. Overall, the **coordination works very well** on an informal and formal level.
- **FAD management can create clear expectations about coordination, with mechanisms for support and monitoring**.
- In support of this, management may establish a **platform for coordination** with key DP counterparts.
- **Develop the capacity of the authorities to coordinate CD**.
- **Leverage regional advisors** to assist with coordination.
- To enhance customs-focused coordination, the **IMF SEE III should establish dedicated Customs Reform Task Forces with the WCO and national authorities** to align technical assistance with partner programs. A shared digital dashboard tracking key performance indicators like clearance times and revenue leakage would improve transparency across all development partners' interventions. Finally, **co-delivering practical training missions (e.g., IMF-WCO joint workshops on risk management systems)** would ensure cohesive reform implementation while maximizing synergies between macroeconomic and operational expertise.
- **Ministries of Finance (MoFs) should maintain registers (or lists) of all Capacity Development (CD) activities** provided to the countries—these could be referred to as the Single CD Pipeline (similar to the Single Project Pipeline used in Public Investment Management (PIM)). Such lists should be regularly shared with FAD M1 staff and/or country economists. Not all activities need to be coordinated in advance, as some may involve providing a second opinion or could influence delivering unbiased advice.
- **On VAT modelling**, it would be useful in the future to have a **strategic plan** for each country coordinating work between the IMF and the World Bank, as well as between advice to revenue administrations and to tax policy units.
- Critical to ensure coordination **when new projects are being developed** so that input from other partners can influence the design of the scope, outcome, and activities.
- **Donors to more clearly delineate the scope of funding programs**
- "Some sort of **governance structure led by the donors**, with two meetings a year, can be **organized around the ACM/SCM**. More resources – coordination is expensive and requires way more information than is currently available. **The IMF does not budget for this, nor do the donors**. Willingness to coordinate should be expressed at the highest level of donor countries.
- **Tripartite discussions with authorities and DPs** on alignment in specific areas. Calling some discussion meetings for alignment (does not need to be a formal PFM working group).
- N/A - Limited visibility of other activities.
- Seek to **establish a lead partner** to coordinate CD.

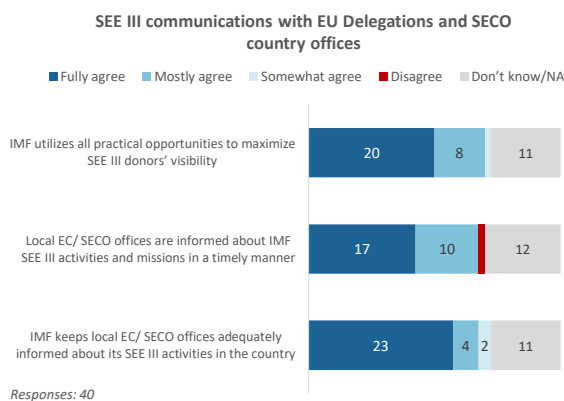
## ...and efforts in the area could be more structured

- **Donor coordination initiated by the IMF** in case it is not organized by the authorities themselves is an excellent example. Also, it would be useful to have **fewer bureaucratic obstacles to exchanging reports** and other materials.
- There is some coordination, but it appears to **depend on personal relations** (e.g., between long-term experts). Better and more formal structures around coordination would be beneficial.
- Difficult to answer as I am not fully aware of the work program and priorities of development partners.
- On RA, it works to **use the Tax Administration strategy to coordinate** activities with other donors.
- Coordination **should be the responsibility of the country authorities**. IMF should stimulate this more (not taking over).
- We **routinely exchange with other development partners** virtually between missions and in person during the missions. Reports, project details (including deliverables and timelines), and assessments are regularly shared and discussed, also across divisions (e.g., tax policy and revenue administration). Further improvements are always possible, e.g., by **making coordination meetings timelier** and ensuring there **are regular opportunities to catch up**.
- **Ensure that STXs are provided with all relevant reports well in advance** of CD delivery.
- **Improved (including more formalized) collaboration** with other providers of CD support (in particular, EU and World Bank) would enable leveraging of others' efforts (and for IMF efforts to be leveraged on) and avoid duplications and gaps.
- It would help to **build the capacity of the country officials to coordinate** CD support. Alternatively, the IMF could take the lead in coordinating CD with formal coordination activities and joint work plans.
- The IMF can enhance coordination with other development partners by **establishing structured, country-level platforms for regular dialogue—joint needs assessments, aligned workplans, and clear division of labor**—to avoid duplication and leverage comparative advantages (e.g., IMF on macro-fiscal reforms, others on sectoral projects). **Digital tools, like shared dashboards for real-time progress tracking, could improve transparency, while joint missions or co-delivered trainings** would foster synergies. Proactively engaging with local institutions to align priorities and harmonize reporting requirements would further ensure coherence and reduce the administrative burden on counterparts.

## ....also coordination is better at a country level than regional

- I did not meet with other development partners during these assignments, but the issues at stake were directly related to the EU accession agenda.
- Coordination is achieved through the central coordination point at the MoFs and the Donner Coordination Meetings.
- Generally, there is **goodwill between the IMF and other CD providers**. The IMF can facilitate bilateral or joint discussions, but ultimately, **every CD provider is working to their performance criteria**, and neither the IMF nor any other provider can give perfect assurance of no duplication, etc.
- On the ground **consultation around the mid-point of a mission**. As a separate comment, in a couple of cases, I have seen quite different views emerging between partners in the recommended priority and scope of fiscal risk analysis.
- IMF **coordinates quite effectively internally**. We try hard to coordinate **with externals** and hold regular meetings with WB in particular, and obviously with the EU, which is coordinating many of the development assistance partners. In practice, this has been **quite effective**, although we often work on related issues, I can't think of an example of significant crossover in our work or a substantive disagreement on approach.
- **Continue regular briefings** of development partners at each mission. More **explicitly agree with partners on the delineation of priorities**.
- On coordination with external partners, one thing to keep in mind is **information asymmetry across government agencies** – we do not always know who the players are, even when we ask. However, given the size of the countries and FAD's involvement in tax policy, this is probably not a big issue.
- Trying to go beyond SECO and EC, **creating specific coordination points** (does not need to be formal).
- **Very good coordination at the country level**. We **don't get as strong traction at the regional level**, but regular meetings take place. Areas of focus appropriately complement support from other providers.
- Coordination seems good, although as an STX, I see a limited amount of what actually goes on in practice.

## Significant majority of respondents strongly believe IMF keeps EUDs and SCOs adequately informed about SEE III activities, with less feeling this is done in a timely manner



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## There are various suggestions on how IMF/SEE III could add more value to EUD and SCO work, but reservations are expressed about issues such as visibility

- The EU / SECO cooperation is **very active - meetings, reports, written feedback, and coordination**. It is important to note that **they are not only receivers but also active givers** of local information, background, political behind-the-scenes, and links to other programs (e.g., EU).
- As an STX, the interactions with the EC delegations and SECO are not visible to me.
- Donor's visibility. IMF has due to its role in the world society, naturally has **strict rules** related to public communication, which has **an impact on the procedures for approval and possibilities to communicate**. My suggestion is to give part of the role to the EU offices, so they can communicate with technical information directly from the IMF long term experts, but according to the EU procedures and interests.
- Coordination with local EC and SECO offices **can be challenging** as their in-country staff may not be well-informed or involved with other coordination activities for SEE III. **Having a clearer mapping** of who to coordinate with at the EC and SECO at the country and thematic levels would help.
- SEE III can significantly enhance its value to SECO and the EU **by strategically aligning its macroeconomic expertise with their operational priorities**. The program should focus on **co-designing reform roadmaps** - particularly in customs modernization and trade facilitation - to directly support SECO/EU investments in infrastructure and institutional capacity. By **embedding IMF policy conditionality into joint projects** (e.g., linking revenue targets to EU-funded customs automation), SEE III can create multiplier effects that amplify development impact. **Regular tripartite reviews and shared performance metrics** would ensure all partners contribute complementary strengths while avoiding duplication of efforts.
- Coordination with EU and SECO partners **was systematic at every step of the project**.
- "The practice of ensuring donor visibility is derived from other classical PIM projects and the broader involvement of the EU and various donors. However, in the case of capacity development (CD) provided to ministries of finance and central banks, such **visibility is often unwelcome by counterparts**, particularly when it involves social media, as it may be perceived by domestic politicians as a sign of technical incompetence within the government. Given its independent status, **FAD should seek an exemption—or at least a partial exemption—from this visibility requirement**. For example, if it is repeatedly emphasized that FAD's CD efforts are funded by the EU, it may become difficult to convince counterparts of the **impartiality of the recommendations**."
- On the missions I have been involved in, **liaison with SECO and local EC offices** has been a **regular part of the program**, even if only a courtesy call. The contributions of all partners to SEE III activities are always acknowledged.
- N/A – Limited visibility of other activities.
- We **try to speak to EU/SECO on all missions** and provide feedback, as well as seeking any input they might have.
- Agree- but this is within IMF guidelines.
- Goes beyond my experience.

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## Glossary

- CD: Capacity Development
- EUD: EU Delegation
- RA: Revenue Administration
- SEE III: IMF Fiscal Reform in Southeast Europe Program, Phase III
- PFM: Public Financial Management
- SCO: Swiss Cooperation Office
- TA: Technical Assistance
- TP: Tax Policy

### SEE countries:

- ALB: Albania
- BiH: Bosnia and Herzegovina
- UVK: Kosovo
- MKD: North Macedonia
- MNE: Montenegro
- SER: Serbia

**SEE III DEVELOPMENT PARTNERS SURVEY**

# IMF Fiscal Reform in Southeast Europe Program: Phase III (SEE III)

## External Mid-Term Evaluation

### Survey Results: SEE III Development Partners

August 2025

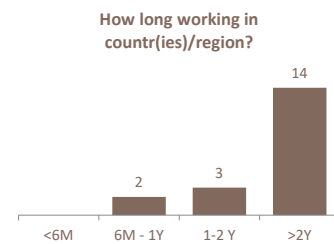
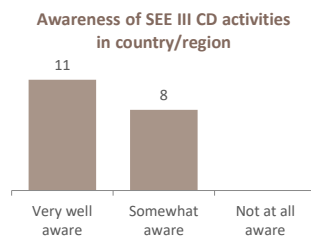
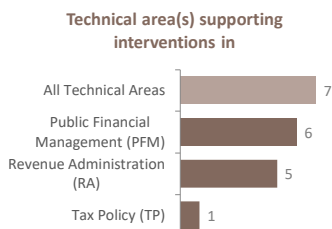
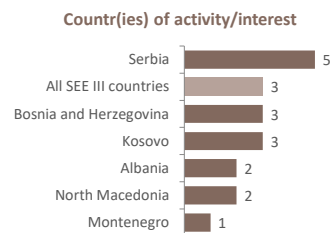
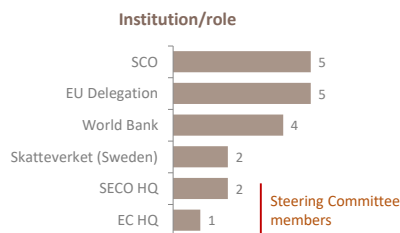


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## Background of respondents

Responses: 19

Survey coverage	
Total invited	33
Respondents	19
Response ratio	58%

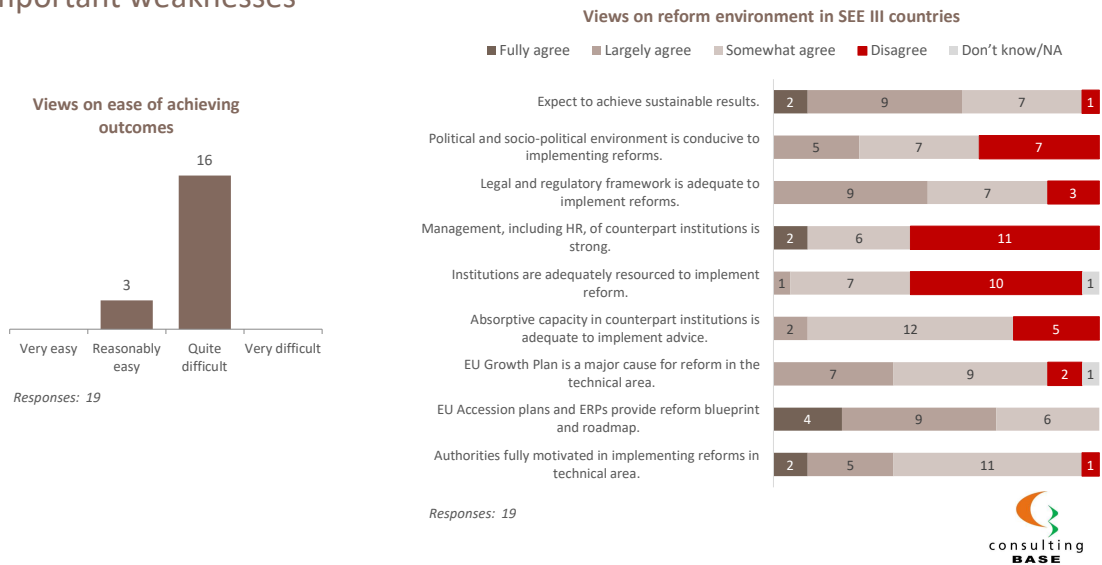


Glossary at the end of the survey results. Some questions and responses have been abbreviated. Some responses have been anonymised.



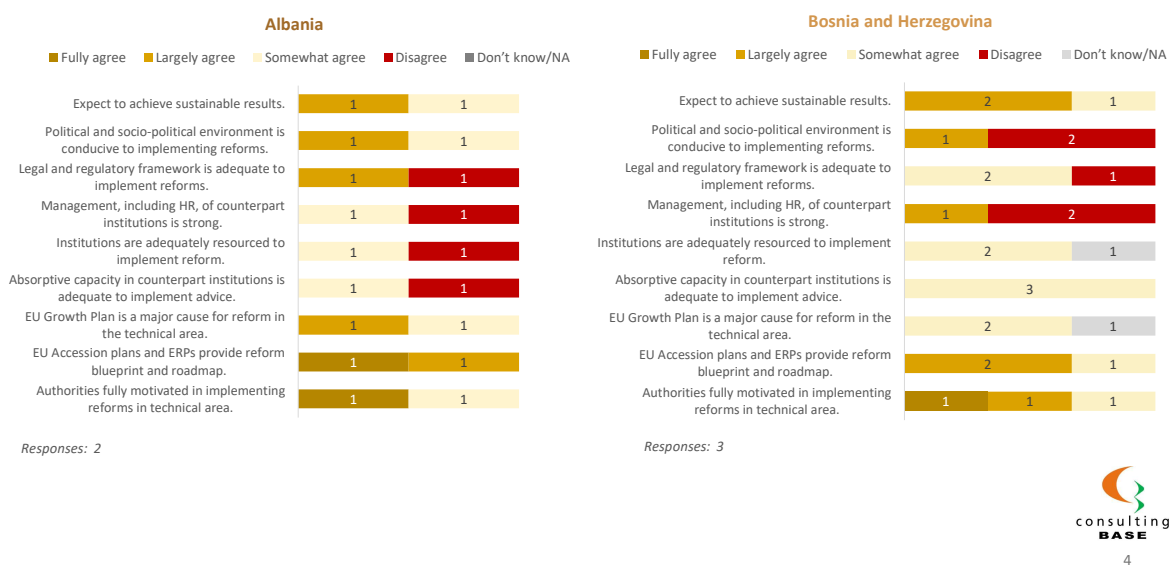
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## Almost all Development Partners responding see reform being difficult to achieve in the SEE region, with lack of resources and management being the most important weaknesses



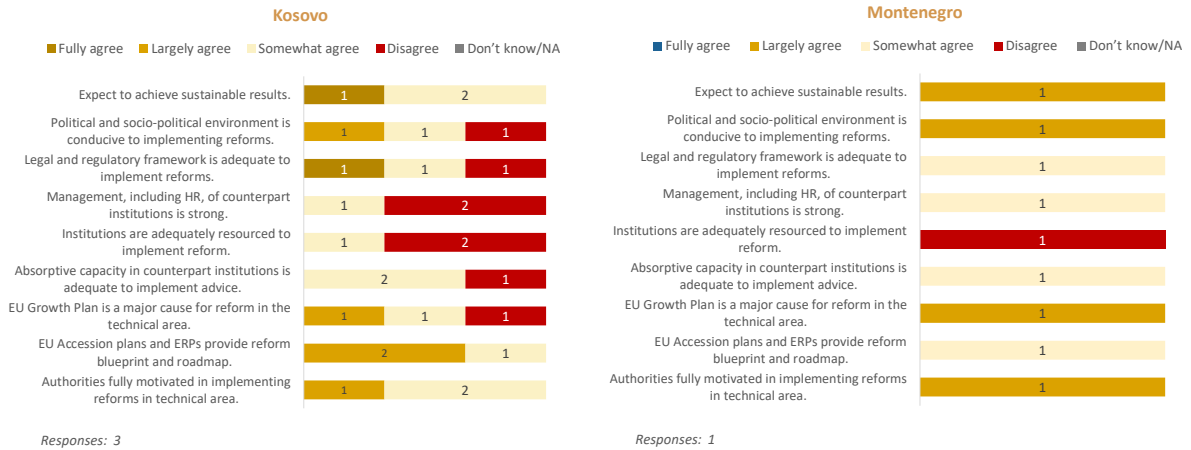
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## Institutional weaknesses are considered most important reform barriers in ALB, while in BiH political and socio-political factors are additional factors

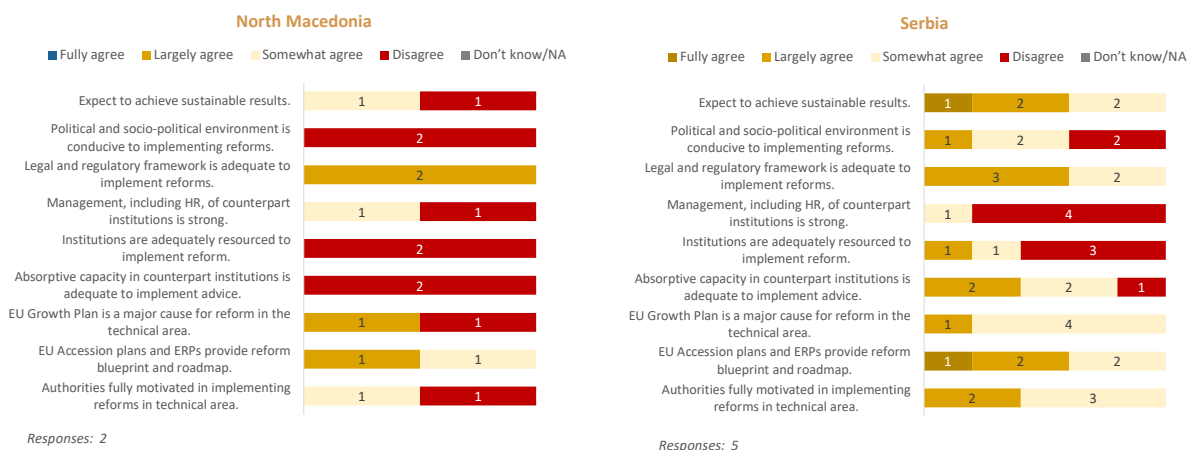


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## UVK suffers from a range of issues, but EU Accession is considered an important reform motivator



## The reform environment in MKD is afflicted by a wider range of issues, while in SER institutional barriers predominate



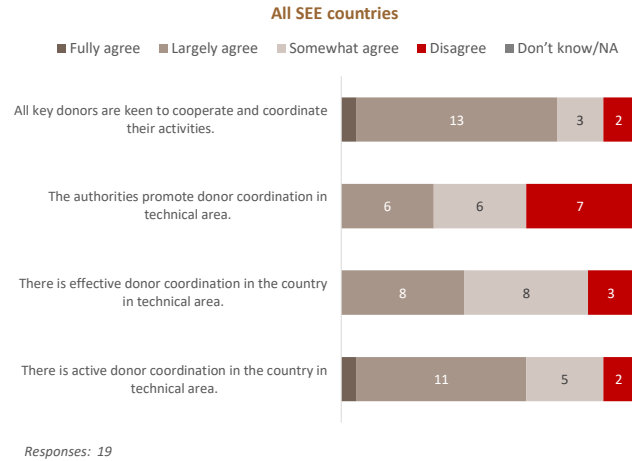
## Comments highlight a balance between institutional and political economy challenges to implementing successful CD

- **Political economy** issues that prevent PFM from becoming more transparent in areas that hurt most (e.g., PIM, procurement, tax incentives).
- **Frequent staff changes** at the decision level slow down reform, and once competent people do not tend to stay on for long in these positions.
- **Recurrent use of exceptions** for some sub-sectors (e.g., state-owned enterprises).
- **Lack of political will** is the main problem - while the [ ] DG is committed, she has no real backing from MOF or the Government, this results with issues such as **lack of sufficient people** working in the [ ] HQ to implement the reform, also **bad HR management** within the [ ] to some extent, some people are blocking the reform, yet cannot be easily removed from these positions due to their political affiliations.
- The **political environment** and **lack of political commitment** from the beneficiary institution were lacking to deliver on some of the key reforms in the PFM area, including **staffing, absorption capacities**, and mostly political decisions to move forward with several decisions. The **slow pace of work of the legislative agenda** also hampered the implementation of some of the reforms.
- **Inadequate staffing** at key beneficiaries, **limited political will** to work on sensitive reform areas, and limited absorption capacity at key beneficiaries.
- Lack of **(HR) capacities**, turnover of (senior) staff, and **political economy**.
- **Weak public administration** and sometimes a lack of **political commitment**.
- **Institutional weakness, frequent rotation** at the high management level; **weak inter-institutional coordination; unpredictable fiscal policies**.
- **Politically sensitive reforms** (especially related to taxation).
- Persistence of **high informality and cash economy**.
- **Staff resources**, IT resources, following through from formal plans and legislation to **implementation, political economy issues** (vested interest, lack of interest in genuine transparency).
- **Lack of political will**, very **limited delegation of authority** to the technical level, rule of significant issues with **practical implementation** of legal and regulatory framework on behalf of the authorities/institutions.
- **Lack of political will** and consensus.
- **Lack of political willingness** to implement reforms.
- **Low capacity and motivation** of the administration.

## Other issues highlighted include weak accountability, competing/contradictory interests, low motivation, and inter-institutional coordination

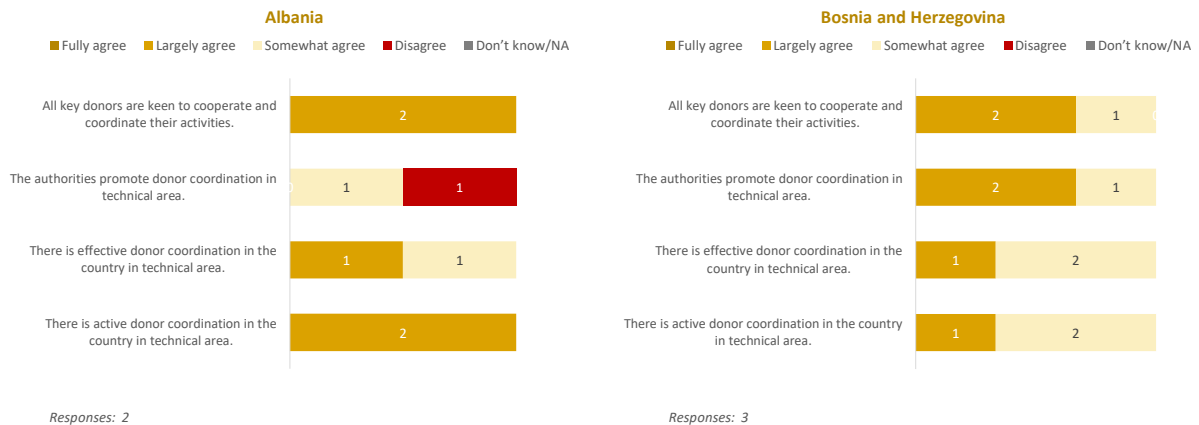
- The **capacity** of the partner to absorb knowledge and experiences to drive its development seems limited.
- The partner seems a bit torn due to **many capacity-building initiatives** as well as major development challenges, which may **divert its focus**.
- The **HRM sector**, which is our main counterpart, seems to be **lacking the strategic perspective and competences** which is necessary to drive major changes in the HRM area.
- **Unstable political situation**, often changes of the government and the EU integration ambitions (not in all countries, but especially in RS, MK, and BiH).
- **Insufficient administrative capacities**, especially in BiH and MNE.
- **Lack of political will** (also connected to the first one).
- **Weak accountability** in the implementation of the PFM Reform Programme.
- **Complicated governance structure**.
- **Competing and often contradicting interests** from different levels of the government.
- Politicians have **short-sighted objectives** (aiming for "low-hanging fruit") rather than long-term planning.
- **Institutional capacity, political instability**, and lack of robust legal frameworks.
- **Political instability. Lack of high-skilled and motivated staff**.
- **Reform expectations are not well communicated, low motivation** of employees in the tax administration to learn new things and implement technical advice, lack of resources

## DPs are reasonably (but not highly) satisfied with donor coordination, but highlight the lack of authorities' involvement



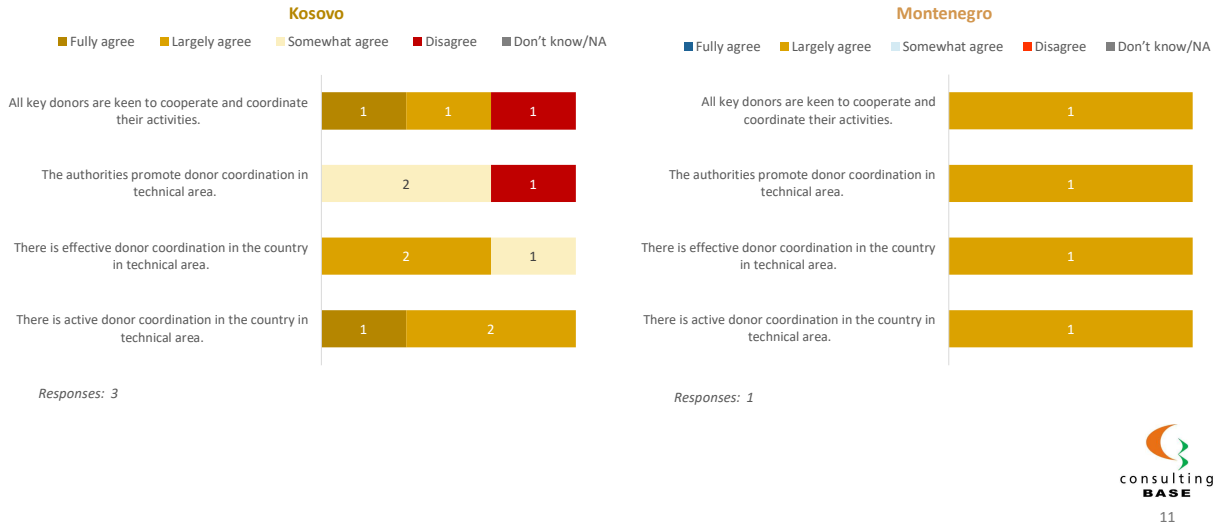
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## ALB is seen to have reasonably active donor coordination



10

## There are mixed views on the donor coordination environment in UVK



11

## Keen donor coordination in SER, but more pronounced views on lack of authorities' involvement



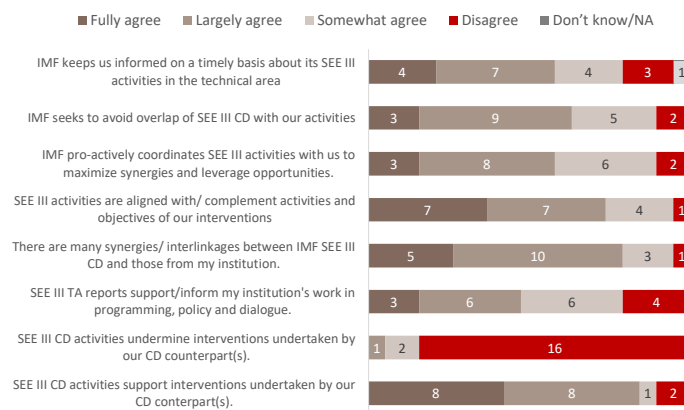
12

## Informal and bilateral coordination appears to be an important mechanism

- Since I am here, I am only aware of coordination with the EU (directly involved in SEE), but not with any other donor active here. Some exchanges took place with AfD on greening PFM, but were not pursued. MoF has no call for donor coordination, and any other group that is supposed to exist has not met. I am unaware of GIZ activities, but my staff seems to be informed. **Unclear how actively exchange is happening**, and if there is an overview of who is doing what.
- The donor coordination is **mostly led by donors** themselves, but authorities engage when invited as well. The EUO steers the donor coordination in the areas of PFM, DRM, and TP. However, since the suspension of the EU financial assistance to [country] due to the measures introduced by the EU, and recently the suspension of USAID TAs, the donor coordination is less dynamic. The donor community in PFM in [country] is rather small, therefore easier to coordinate with action as well.
- The **level of coordination is workstream- and country-specific**. And while in some countries, dedicated agencies exist for donor coordination purposes, this is not the case in others. Similarly, **some beneficiaries do a great job** a donor coordination, but that is **not the case for a majority of them**.
- Efforts related to **donor coordination about tax administration exist** and are formalized; however, **not frequent enough**. Still, **informal coordination** is mostly used and is effective. When it comes to **PFM, formal coordination** is organized to a **lesser extent**, but **informally, it functions**.
- Formal donor coordination** in the areas could be improved, but there is well-established **informal and practical donor coordination**. The government implements donor coordination to some measure, but for specific technical assistance, there is still **often a practice of "shopping around"**.
- There is **room for improvement in the Government's coordination** of technical assistance with frequent overlapping of interventions.
- Most regional projects are managed from regional hubs with limited country presence.
- There is a **high fragmentation of interventions**.
- Timely information sharing should improve**.
- The **partner has not taken any initiatives to coordinate donor activities** during the last two years. When requiring information from the partner about other donor initiatives, the response is quite lukewarm.
- The **donor coordination goes either on a bilateral basis** or around the **EU-[country] High Level PFM Dialogue**.

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## Although some respondents have strong opinions on limitations of IMF/SEE III coordination efforts, views are generally positive, with stronger positive views on interlinkages between CD efforts



Responses: 19

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## Regular contacts and debriefings by SEE III/IMF are appreciated, but lack or problems with accessing documentation is a prominent complaint

- Most relevant other activities are those with the World Bank, in which, to my impression, exchange and coordination work well. Seems to be informed about each other's activities and exchanges actively.
- While I know that **TA reports** are produced by the IMF for CD activities, I don't know **when they are published**, nor **where to find them**
- **Debriefings** organized by the IMF **are very useful**; **coordination** is always **sought** with other partners, and synergies are established when possible.
- We appreciate the post-mission debriefs and the **regular contacts** with particularly the PFM and Tax Administration experts. Also present in the **tax policy** domain, although **somewhat less** due to discretion requests from the government. We continue to **struggle a bit with access to the common platform** (mainly due to IT constraints in the delegation environment, different from commission – more restrained access to Teams), **good cooperation with the IMF SEE team**, and IMF RR office, and the IMF country team on policy issues of shared interest. At present, tax admin and PFM measures in the growth plan, PPP law, MTRS, ... **IMF SEE is also open to coordinate and align** with TA provided by the EU under bilateral cooperation.
- **Specificities** of individual chapters, EU accession process, and associated horizontal PAR/PFM elements to be **better taken into account** by the IMF, in particular when implementing EU-financed projects. **Better availability of project technical outputs** to the EU Del.. Better synchronisation of reform steps is needed.
- The coordination is based on **initiatives from our side** and also due to personal contacts.
- The IMF's **information sharing is extremely deficient**. Sometimes the EU Delegation is **not informed about in-country missions**, but is informed by the Beneficiaries. Despite multiple requests, the EUD receives the IMF's **mission reports with a very substantial delay**, or does not receive them at all, hampering coordination and use of the reports in policy dialogue.
- There is a **productive and consistent cooperation** between the IMF and the STA as to capacity building initiatives in Serbia, and the IMF is **always transparent** about what they are doing and provides a lot of useful information to the STA.
- Often, the colleagues report the **lack of information, insufficient coordination**, and the fact that the IMF **mission reports** are **not shared** with the EUDs or are shared with a **significant delay**
- Despite the request made by EU HQ, EU Delegation, and SECO [country \*\*], the IMF took a unilateral decision to drop support for the preparation of new PFM strategies for [country \*\*\*]. Instead, it prefers to focus on other themes.
- It seems like the above section relates to the beneficiary's perspective (like Ministries or Tax Administration).

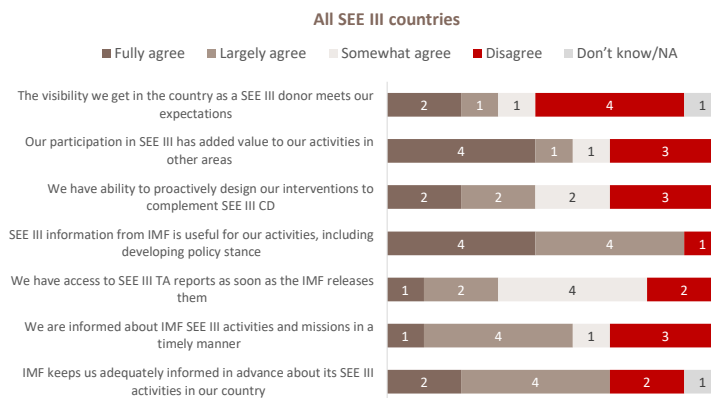
## A range of suggestions for improving cooperation is offered by DP respondents, with more regular and structured, rather than ad hoc interactions being an important theme

- **Joint assessment**, low buy-in from IMF for PEFA and low buy-in from WB on FTE. even if there are two assessment, a **promotion and coordination of key messages** towards government could help.
- **Provide overview of key activities** under IMF SEEIII and how they are linked to PSI program and other IMF recommendation, as we could use this to feed into policy messages to our Ambassador and the like.
- **IMF rep to attend SC of WB project and vis-versa** (since we do have here a bilateral WB project financed under FM).
- I believe that the **RA and PFM teams** within the programme need to work in **better coordination**. While we have **excellent collaboration with** the colleagues working on **RA**, the ones working **with MoF** constantly change, are **not as proactive** as the colleagues from RA, and the success of the RA reform to a large extent depends on willingness of MoF to support it, however we don't see this dialogue really happening within IMF, and having different people come at MoF does not help build a solid trust relationship with MoF.
- **Inform ahead of missions** taking place so that the EUO is informed on time and follow up with any specific issue during and after the missions.
- Make exchange of information **more forward-looking**: focus on what is coming up over the next workplan, and over the mid-term. Current exchanges are too short-term and narrow-minded.
- Establish **more regular and structured coordination formats**. As things stand, good coordination is **too dependent on individuals** taking the lead and initiatives.
- Previously we suggested **regular debriefings**, and those are **implemented now**. This improved significantly exchange of information. Additionally, **regular email exchange** on any key developments in between debriefings are useful as well.
- **Easier access to reports**. Otherwise we are broadly satisfied.
- There is a **large overlap between the two institutions** including through the TA. **Upstream planning, sharing information and reports ex-post**, consulting with each other throughout the process, would be welcome.
- Regular **information from the IMF on a timely basis** so that coordination and synergies can be made.

## Timely sharing of information about missions and exchange of plans is also considered useful

- IMF shall: **Inform in advance the EUD about upcoming missions and invite the EU Delegation** to join meetings with the Government. Notably, when missions are related to the EU Growth Plan's conditionality (Fiscal Risks, PIM, spending reviews). Sometimes we find out about missions once the IMF is in the country, or we are not even informed about missions.
- TIMELY share mission/technical reports**, even in draft form. If needed, EUD could obtain the Beneficiary's written authorisation to align with the IMF's policies.
- Arrange **regular meetings with the WB, EUD, and other regional projects**, if needed, in order to coordinate activities to avoid overlapping. We were in a situation where the WB organised a regional workshop on "Climate Change fiscal risks" whilst the IMF had a Fiscal Risk mission in the country.
- Regular coordination meetings** with the participation of the partner.
- Sharing progress reports** among the donor collective.
- "A **systematic exchange of information** through an easy and accessible platform, including mission reports, activities implementation reports, etc.
- A **comprehensive and well-designed intervention Log Frame** of the programme at the initial phase of the programme preparation to ensure complementarity.
- Regular update** of the programme activities in line with the EU accession requirements and the outcomes of the policy dialogues (recommendations, policy guidance, etc).
- The IMF should **define the priorities** of the EU-SECO-financed project in co-operation with the EU and SECO.
- More frequent **coordination meetings** on common areas of engagement.

## IMF/SEE information is considered most helpful for EUDs and SCOs in designing their CD and policies, but lack of adequate visibility is considered a negative

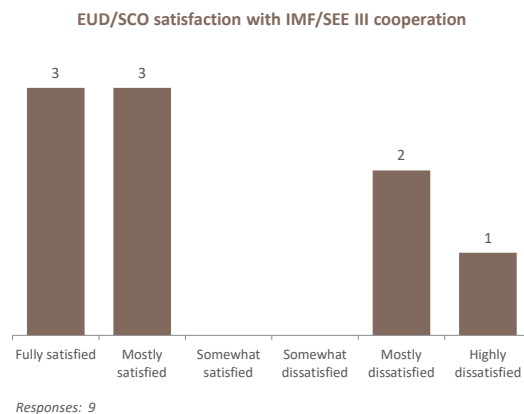


Responses: 9

## Previous sentiments are reinforced in SCO/EUD comments

- The **partner institutions were not aware that SECO supports this TA** until I started asking to be invited to meetings.
- The **visibility of the EU funding** should be strengthened vis-à-vis the permanence of the IMF in the country.
- The **beneficiary institutions often fail** to mention/acknowledge that the activities supported through this **CD are funded by the EU (and SECO)**, and the impression is that this is a result of the reputation of the IMF in the country as an organisation regardless of funding on actions, and several other CD or programmes funded by the IMF itself. So, to make sure that visibility is ensured, the IMF should pay **higher attention to visibility** and not only state the funding arrangements, but also that the interventions/actions of the CD are a **result of agreed policy dialogue with the EU**.
- Personally, in the **field office, reports get to me last** (after clearing, HQ, etc). I'm also **not sure if I get all technical reports (this has improved in recent times)**.
- **Access to the report / common platform** can be improved (largely due to technical issues because our IT set-up is different from the commission).
- **Overall good cooperation**, efforts to align with other TA finance by the EU.
- The IMF is **providing high-quality technical assistance** in the areas covered by the project. However, **timely information sharing** shall improve. The EU Delegation is not timely informed about missions or involved in their implementation. Reports are shared with very substantial delays, if shared at all. This undermines coordination and the use of IMF technical reports in EU policy dialogue with the Government.
- This project lives in [country\*\*] its own life. **Contacts with EUD only when they need information from us**. Info flow doesn't go in both directions. During the past 4 years, I've seen only PIMA reports from the TA. Nothing else. **No mission reports, no other analytical documents**.

The majority of EUD/SCO respondents are satisfied with IMF/SEE III cooperation, although the sentiments are pronounced in both directions



## Similarly, EUD/SCO comments express mixed views on cooperation

### Views on overall IMF/SEE cooperation

- IMF experts are **highly valued and appreciated** by the national counterparts.
- The IMF is providing very **high-quality technical assistance** in the areas covered by the project. Beneficiaries are highly satisfied with the support provided. However, **information sharing is significantly inadequate** and shall improve. The EU Delegation is not timely informed about missions or involved in their implementation. Reports are shared with substantial delays, if shared at all. This undermines coordination and the use of IMF technical reports in EU policy dialogue with the Government.

### Suggestions on how IMF could add more value to EUD/SCO activities under SEE III:

- The IMF needs to engage in a **high-level policy dialogue** with the authorities, because excellent TA is not enough for the reform to take place. Also IMF needs to use **SECO and the Ambassador of Switzerland** in these efforts, as we have regular meetings with the government officials. And having **regular briefings with SECO** is needed – with RA, we had this **exchange on a regular basis**, and it was beneficial both for us and the IMF; unfortunately, this is **not the case with the PFM** side.
- In case of **designing new IMF programmes** with the beneficiary country, **consulting prior to some benchmarks with the EUO or EU HQ** would be beneficial to reach some long-standing results on policy reforms, and provide synergy to EU policy recommendations.
- Raise capacities, **follow up on recommendations**, and **coordinate with other development partners proactively**.
- **Need to coordinate more closely on the tax policy area** where the IMF SEE TA is sometimes more subject to discretion/non-release requests from Go[Country xx].
- As mentioned above, IMF shall: - **Inform in advance the EUD about upcoming missions and invite the EU Delegation to join meetings with the Government**. Notably, when missions are related to the EU Growth Plan's conditionality (Fiscal Risks, PIM, spending reviews). Sometimes we **find out about missions once the IMF is in the country**, or we are not even informed about missions. – **TIMELY share mission/technical reports**, even in draft form (In some cases, we are talking about delays of one year since the mission was implemented). If needed, EUD could obtain the Beneficiary's written authorisation to align with the IMF's policies.- **Arrange regular meetings with the WB, EUD, and other regional projects**, if needed, in order to coordinate activities to avoid overlapping. We were in a situation where the WB organised a regional workshop on "Climate Change fiscal risks" whilst the IMF had a Fiscal Risk mission in the country.

## Glossary

- CD: Capacity Development
  - EUD: EU Delegation
  - RA: Revenue Administration
  - SEE III: IMF Fiscal Reform in Southeast Europe Program, Phase III
  - PFM: Public Financial Management
  - SC: Steering Committee
  - SCO: Swiss Cooperation Office
  - TA: Technical Assistance
  - TP: Tax Policy
- SEE countries:
- ALB: Albania
  - BiH: Bosnia and Herzegovina
  - UVK: Kosovo
  - MKD: North Macedonia
  - MNE: Montenegro
  - SER: Serbia

**SEE III COMMUNITIES OF PRACTICE SURVEY**

# IMF Fiscal Reform in Southeast Europe Program: Phase III (SEE III)

## External Mid-Term Evaluation

### Survey Results: Communities of Practice Participants

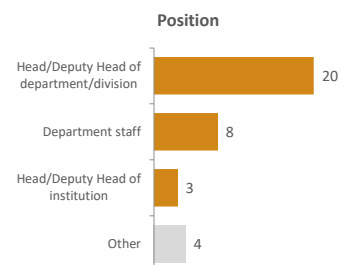
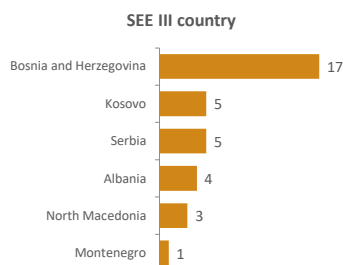
August 2025



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## Background of respondents

Survey coverage	
Total invited	65
Respondents	35
Response ratio	53%



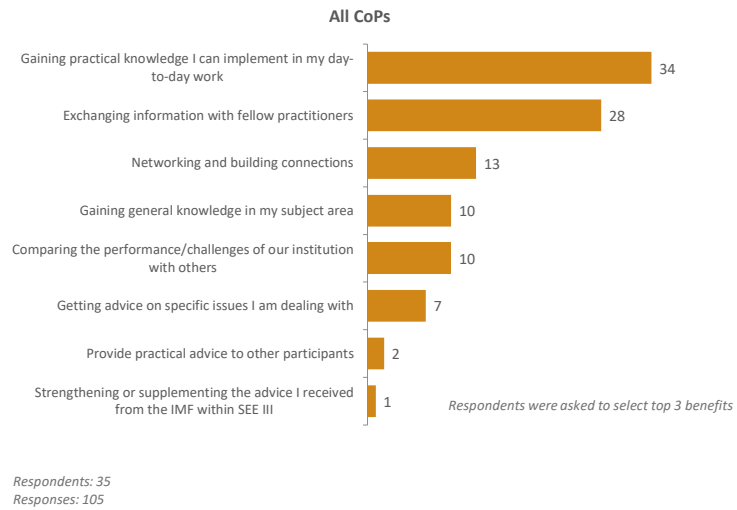
Some questions and responses have been abbreviated. Some responses have been anonymised.



2

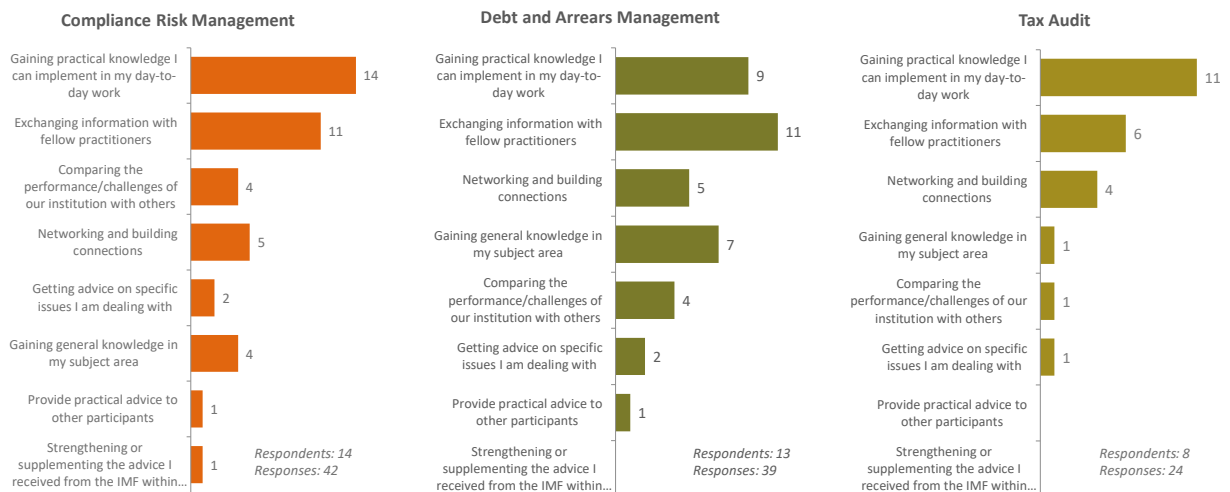
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## Gaining practical knowledge is seen as the main benefit of CoP participation



3

## Debt Management CoP sees exchanging information with peers as the main benefit, the others rating it second



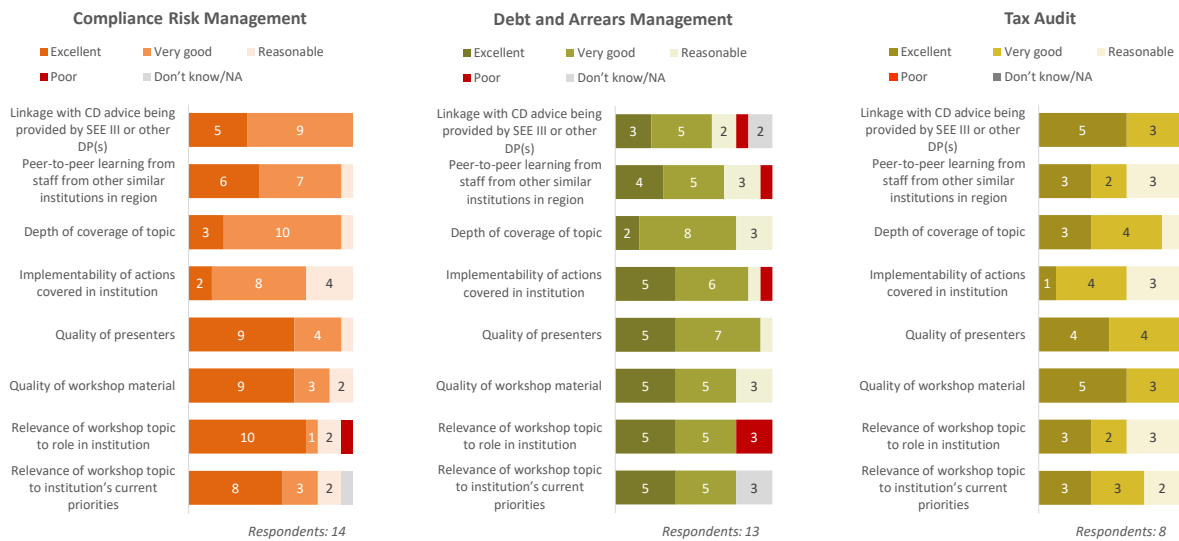
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## Design and delivery of CoP workshops is rated high across the CoPs, with implementability of lessons and depth of coverage ranking lowest



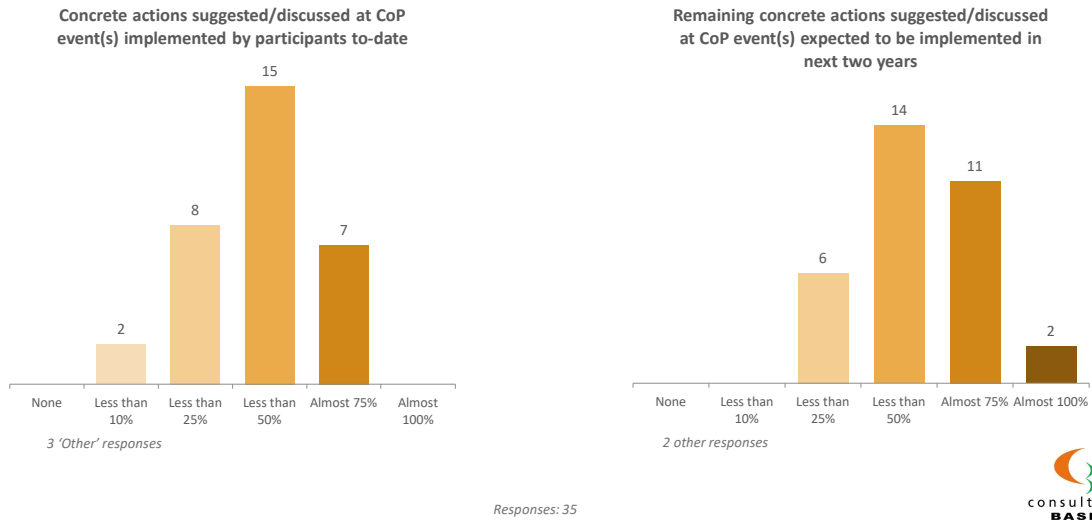
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## This divergence between outputs and potential outcomes is most pronounced in the Tax Audit (early stages) CRM (most mature) CoP responses

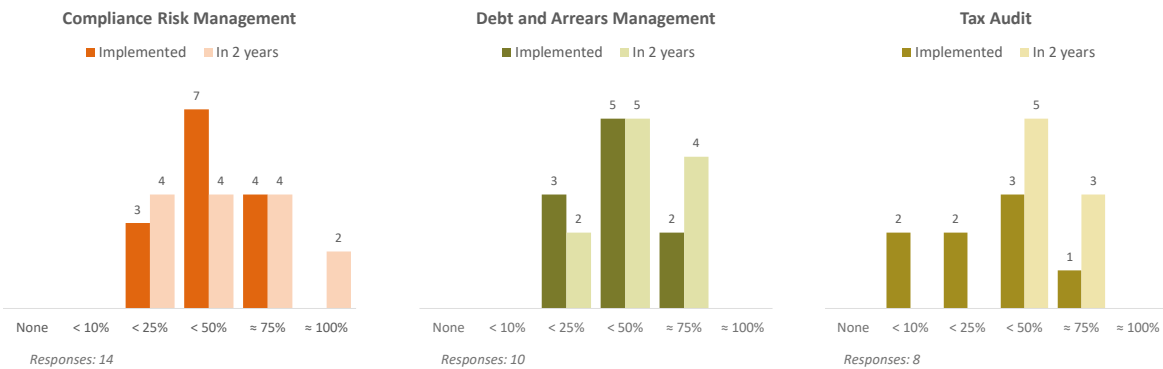


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Across the CoPs, 20% of participants indicate they have implemented around 75% of practices discussed, with this proportion expected to rise to 33% in two years

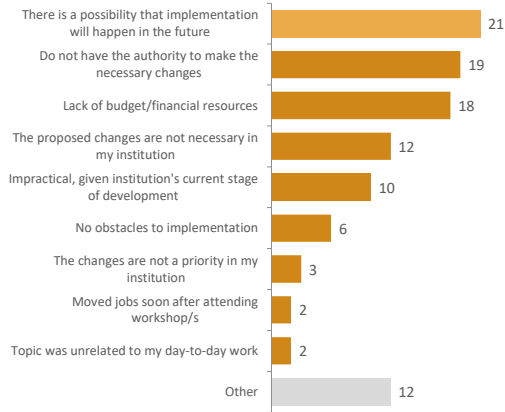


Participants in all CoPs expect to implement more practices in the next two years, with the change being most pronounced in Tax Audit (potentially reflecting its relatively early stage)



## Most important to barriers to implementation are lack of authority, lack of resources, and changes not being necessary at the moment

### Most relevant/important reasons for not being able to implement actions from CoP workshops (top 3)



Respondents: 35  
Responses: 105

### Others: include

- Due to the delay in the implementation of the Integrated Revenue Management System.
- Different regulation of tax matters.
- Lack of human resources.
- Lack of professional staff.
- Most of what was presented, which is related to my workplace, was implemented in the institution where I work.
- Systemic changes in VAT legislation in the EU, Specificities in the taxation of electronic services, international trade in services.
- Legal and technical prerequisites are not met.
- The introduction of a new business model is in progress.
- The introduction of a new business model is in progress.



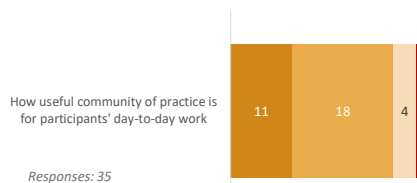
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## CRM CoP participants find it most useful, potentially reflecting its maturity

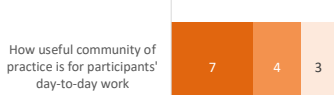
### All CoPs

- Extremely useful
- Very useful
- Somewhat useful
- Not very useful



### Compliance Risk Management

- Extremely useful
- Very useful
- Somewhat useful
- Not very useful



Responses: 14

### Debt and Arrears Management

- Extremely useful
- Very useful
- Somewhat useful
- Not very useful



Responses: 13

### Tax Audit

- Extremely useful
- Very useful
- Somewhat useful
- Not very useful



Responses: 8

10

10

## Exchanging of practical experience is seen as an important need from CoPs, with in-person events considered more effective

### Compliance Risk Management

- Presentation of **examples from practice**
- **Increase the depth** of a particular topic, assign the same topic for discussion **in advance** to all members, on a more detailed topic prepared by some of the members, everyone have a discussion about the possibility of application
- 1.Organizing annual meetings between regional colleagues to discuss the drafting and implementation of **annual performance plans** (achievements, failures, results, future continuity) 2.Creating a **communication network** to share good practices and new developments between regional tax administrations 3.Providing training from experts for **economic sectors** that have recently developed and that have growth projections in the future
- to continue with the community of practice and also to enable the realization of study visits to countries with advanced MRP.
- - that the material for the workshops in terms of presentations be obtained before the workshops, so that they can better prepare for the discussion - that the participants prepare for the concert area that is the topic of the workshop, because it is common for participants to present their problems in the organization
- To establish KPI metrics for the implementation of recommendations. To leave recommendations for developments

### Debt and arrears management

- 1. Developing a **network of contacts** of officials from the region and other countries 2. Organizing practice workshops "**in person**" 3. Meetings to **evaluate the results**
- ad-hoc **electronic communication** with community of practice participants on a specific topic **more frequent meetings** with physical presence feedback (e-platform, report, etc.) on **experiences from the implementation** of recommendations from the community of practice
- In general, as an institution we are very satisfied with the way the Communities of Practice are organized and we really have a huge benefit and contribution to our work through the **comparison of the practices of other countries** and through the presentations of the more successful modern tax administrations about their work. The events **when held physically are far more efficient**, because it allows for direct contact and the opportunity to ask more questions from the scope of work (collection). However, we have no special remarks, we believe that the entire community of practices is Excellently organized and coordinated, the method of information exchange is very efficient, each event is tailored in a different way (through focus topics) and as a country we are very satisfied and very grateful to have the opportunity to attend these communities of practices, to follow the development of the countries in the region with which we have similar economic and social development, culture, tradition, but also the development of modern tax administrations which represents a beacon towards which we should direct our visions, missions, goals, resources and strategic plans in order to become a modern and efficient tax administration. THANK YOU FOR YOUR SUPPORT!

11

11

## Involving more senior management is seen as important (potentially linked to the lack of authority barrier), with more depth, practical, and more frequent contact being desired

- 1. **Include decision-makers**, ministers, their assistants, etc. in the program. 2. **Set shorter time frames for the implementation** of good and efficient solutions! 3. Try to **show in depth** the situation in the tax agencies, taking into account all aspects of the specific problem, and especially the action towards third parties in terms of greater and better cooperation!
- The workshops are quite well organized and designed. In relation to online workshops, I am of the opinion that **better effects are achieved in direct contacts at live workshops**, because it is easier to carry out direct communication with colleagues from other tax administrations (easier to exchange specific information from the area of tax debt management, which is of priority importance for us), but the online workshops were also quite well organized.
- **Deepening the thematic areas** in such a way that the workshops are more analytical and brought down to the lowest operational levels, Greater scope of **MANDATORY involvement of the management** level in the workshops for clearer guidelines of future action.
- Trainings should focus on **concrete case studies** of successes and failures **in the region** (e.g. in the implementation of harvest orders or auction sales).
  - Participants should learn from **real practices** of other countries in the region or other countries so that they can adapt what is successful in their system.
  - **Practical application** of knowledge with the aim of professional improvement beyond the training.

- To put into practice more case studies or practical games, especially after lunch because interest in listening to the presenter decreases.
- Organizing this Practical Committee periodically with a physical presence in different countries of the region where each administration can share among colleagues what it has done well, what it plans to do in the future and what it failed to do in its work.

### Tax Audit

- **More frequent** maintenance of communities with the topic of income taxation of natural persons, submission of tax returns
- I would like to organize a community of people from practice **more often** in order to exchange experience and learn new knowledge and skills.
- The training was one of the best I've attended, but it would have been better if the **data analysis had been more coherent**.
- The ZP I participated in was very well organized, the leadership and the material shared with the participants was very useful. The proposal is to take care in the future to make the presentations to the participants **more relevant to the specific/given topic** of the ZP. Emphasis should be placed on **concrete examples from practice** and proposals for solving the **challenges we face in our daily work**. All praise for the work so far!

consulting  
BASE

12

12

## The need for exchanging more practical experiences is further reinforced by Tax Audit CoP participants

- 1. I suggest that **each country proposes topics** (2-3 topics) and then the IMF selects the most important ones and **compares them with EU countries** during the seminar. 2. The last seminar held at CEF Ljubljana in April 2025, where I participated for the first time, was very useful as we had the opportunity to get to know each other and exchange experiences of each country. I suggest that the seminars be **held in the Western Balkans (WB) countries in a Rotational format** so that the participants have the opportunity to see practically how each Tax Administration works. 3. In general, the seminars should be held more in the format of **exchange of experiences on certain topics**.
- 1. Trainings, workshops and seminars should contain **more examples from practice**. 2. These trainings, workshops and seminars should **result in guidelines** for the preparation of specific guidelines, rulebooks, operational instructions in the Tax Administrations of the participants. 3. **Exchange of guidelines, rulebooks, operational instructions**, methodologies between the Tax Administrations of the participants and their adaptation to local tax legislation.
- The seminars should be **more practical regarding concrete cases** of the sectors on how they are treated by the respective countries, such as: 1. Construction sector: how compensation is treated with property owners.
- In my opinion, future seminars would be more useful / **practical in solving direct problems** encountered by Inspectors during the development of the Activity / assessment, such as: ☒ Construction sector: o How are landowners treated, at the time of releasing land for construction, o How is compensation from the business treated at the time of signing the compensation contract, o How are prices that are undervalued treated, o How are spaces that the investor (Builder) converts from stocks into Assets treated. ☒ Businesses that make purchases from individuals how are they treated for the recognition of expenses. o Accumulation of metals (iron, copper,..) o Accumulation of skins (damages, deletions, ...) ☒ If during a material analysis for a fiscal period after 2020 and you have encountered a shortage of goods in which period do you treat it as a VAT issue?

**SEE III WORKSHOPS SURVEY**

# The Southeastern Europe (SEE III) Multi-Partner Subaccount External Mid-Term Evaluation Survey Results: Workshop and Communities of Practice Participant

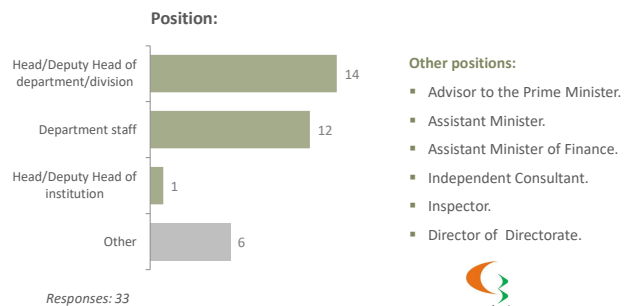
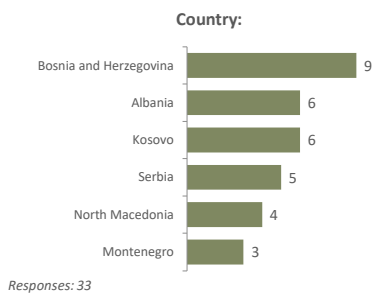
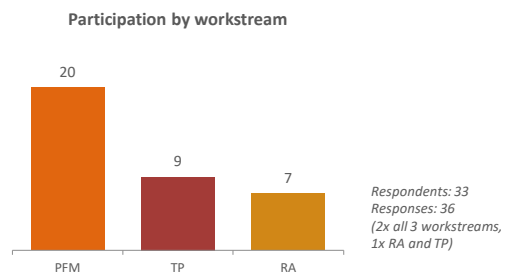
August 2025



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## Respondent profiles

Survey coverage	
Total invited	169
Respondents	33
Response ratio	20%



2

## Workshops represented

TP workstream held one, multi-topic workshop



Responses: 24

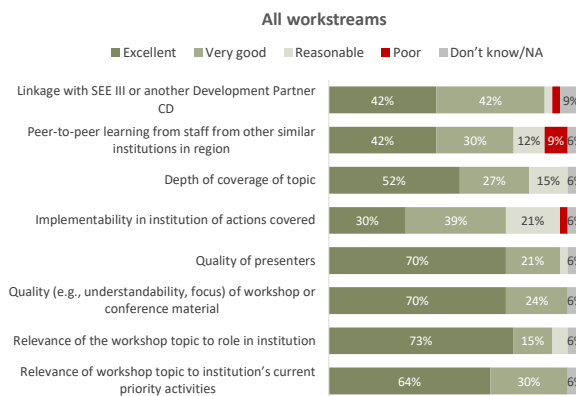


Responses: 14  
Participants in the two RA workshops also attended Community of Participants workshops, which are included in Other



3

## Participants generally rated workshop outputs higher than outcomes

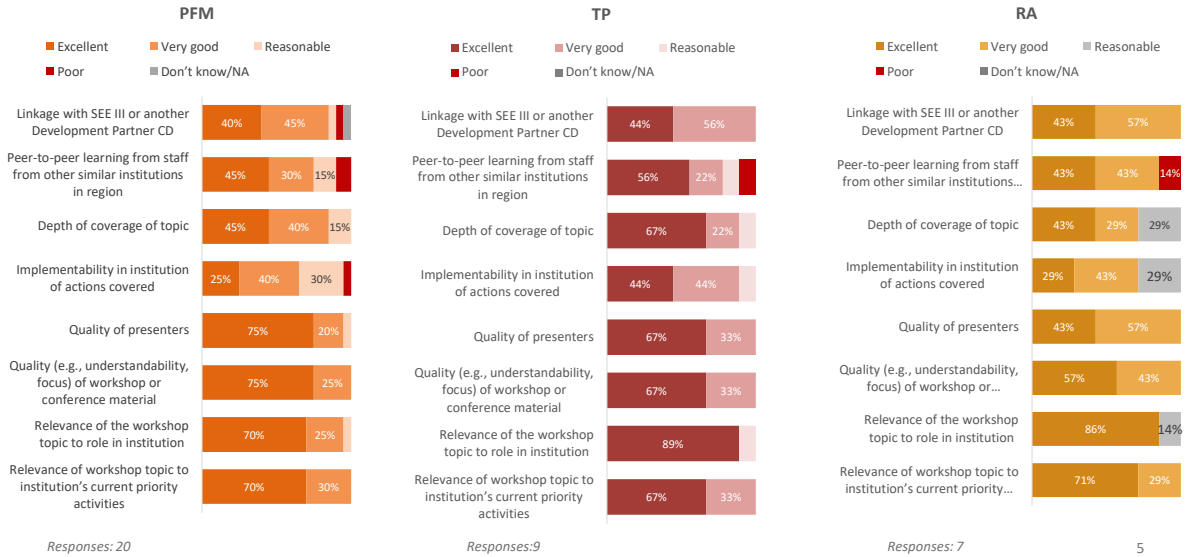


Responses: 33



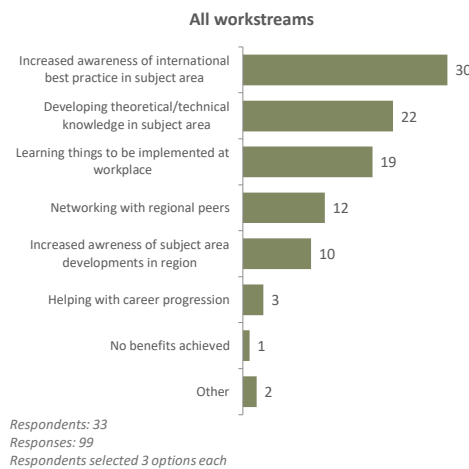
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## Relevance of workshop topics was particularly high for RA and TP, whilst quality of materials for PFM



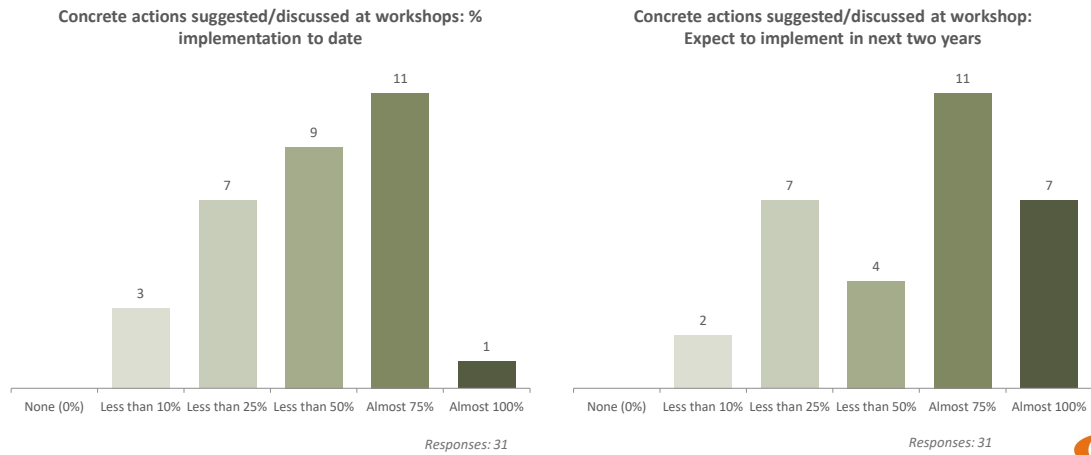
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## Main benefits of SEE III workshops is increased awareness of internal practices and theoretical and technical knowledge



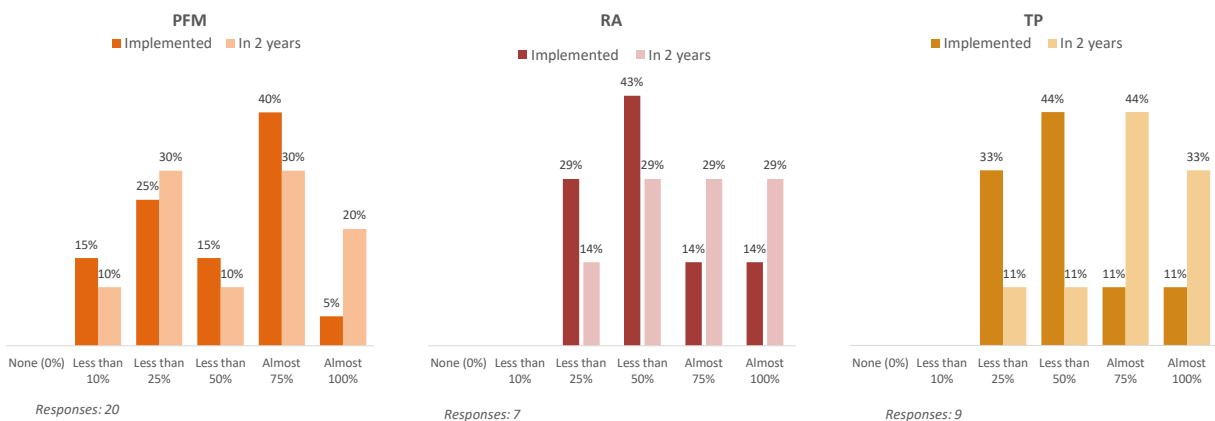
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## Implementation of actions from workshops shows clear upward trend over the next two years



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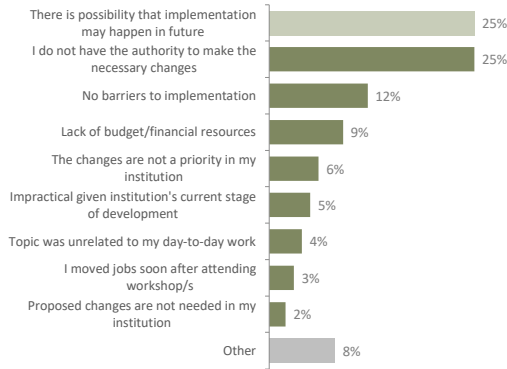
## TP workshop participants are particularly optimistic about future implementation of their learnings



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## Lack of seniority of participants is the main barrier to implementation of SEE III workshop lessons

Reasons for not being able to implement SEE III workshop-discussed actions in institution (top 3)



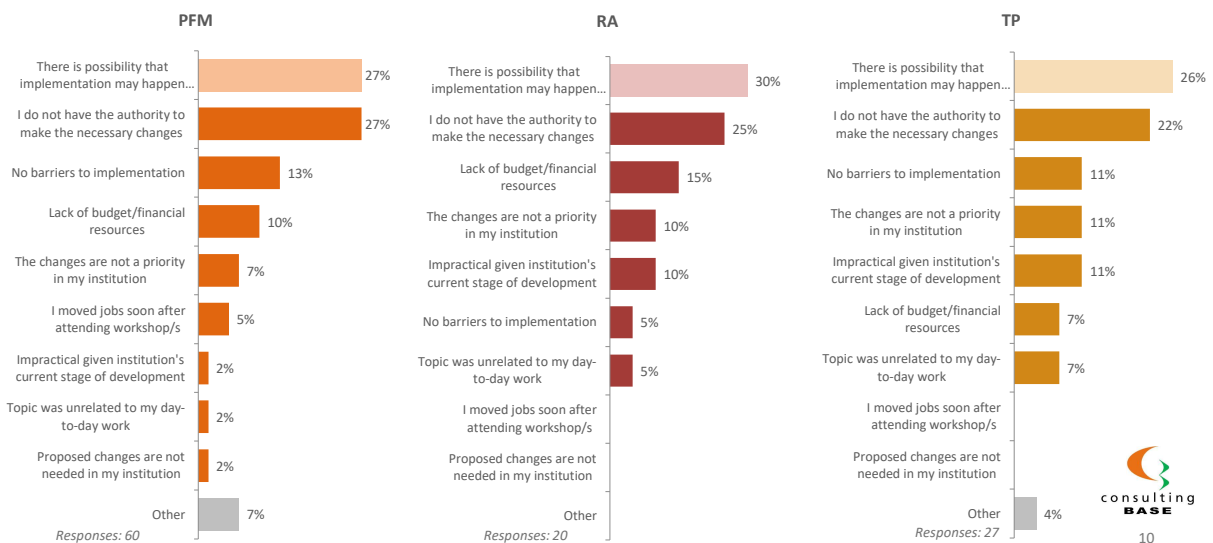
Respondents: 33  
Responses: 99

Other responses included:

- We use the Altman model in fiscal risk analysis; the IMF toolkit was presented at the training in Vienna.
- Human resources constraints.
- Lack of political will.
- I did not participate.
- Human resources required.
- I did not participate in the workshops.
- They can be implemented.



## Benefits and implementation of lessons learnt during SEE III workshop(s)/training events



Responses: 60

Responses: 20

Responses: 27



## Participants have offered a range of suggestions to improve workshop effectiveness

- Adaptation to the needs of the country.
- Use of interactive methods.
- Follow-up sessions after training.
- Currently, literature exists and everyone can read it independently. What can help is international best practices. Let us be able to benefit from best practices, and if we are presented with cases of policy failure from different countries, let us not fall into these mistakes again.
- Follow up on some issues of training or seminars related to specific work processes.
- Concrete recommendations to better communicate relevant topics within national institutions, including capacity development, recommendations on international practices, etc.
- I did not participate in the workshops, only the JVI Course-Building Institutions to Fight Corruption, which was great.
- I have no suggestions. All the workshops/trainings were extremely practical with excellent lecturers.
- I'm sorry, but I haven't participated in IMF trainings and workshops, except for the last conference "Fiscal risk assessment tools - regional peer exchange..." which I don't think is covered by this questionnaire.
- Materials need to be translated into the language of the participants.
- We prefer live workshops over online workshops.
- Narrower topics, greater focus.
- More practical examples and good practices - More exercises - Longer duration of workshops.
- More practical workshops and seminars based on practices from neighbouring countries and international practices.
- Practical use of fiscal risk tools.
- Exchange of experiences with other countries.
- Preparation of manuals.
- Incorporate more Country-Specific Case Studies.
- Pilot Country-Specific Workshops Post-Training.
- The condensed delivery of complex material limited in-depth exploration; extending the training duration would support more comprehensive learning.
- An important suggestion is that the participants attend the workshops continuously.

## ..and their implementation experience...

- Design of SEE III training, workshops, and seminars deserved all the best.
- Delivery of SEE III training, workshops, and seminars, also all the best.
- Implementation of SEE III training, workshops, and seminars deserves all the best, but implementation of practice in the country depends on each institution.
- "I found it crucial to have lecturers who deliver comprehensive presentations of the topics, but in a more practical, based-on-real-life examples way. The focus, besides best practices in general, shall be more on the problem-solving and/or troubleshooting of those aspects that are relevant to our everyday job and tasks. The timing of the sessions is also determinant, in terms of finding the right duration (not until late afternoon) as not to become overloaded, thus exhausting to follow and interact lively. The group exercises, in my opinion, are to be avoided. At least, this kind of approach could be reserved for juniors, but for senior officials and, of course, heads of departments, etc, I think it should be avoided at all. "
- In my country, only political decisions can make a change relating to the topic. Nothing else. But, relevant and experienced NGO can help a lot. And international pressure (i.e., EU accession).
- Ongoing support for the implementation and continuous enhancement of tools, coupled with the organization of training sessions to facilitate their effective application and peer exchange among countries.
- Overall, the design, delivery, and implementation of the SEE III seminars and trainings were of a very good standard. The content was relevant, the approach professional, and the overall organisation worthy of international standards.
- The most important thing which could definitely lead to the implementation of practices taught is to have IMF clearly communicate with the decision-makers when talking about arrangements that certain reforms are non-negotiable and that there's a seminar which the representatives of relevant institutional can attend to learn about, but then those reforms must be implemented if there's to be any future financial arrangement. So you should agree on the highest level of the implementation and then teach people on the operational level how to do it.
- The workshop was excellent, and I participated fully.
- There is no need for improvement for the SEE III workshops, just to continue with the next phase for the international taxation workshop.

## II. SURVEY QUESTIONNAIRES

### SEE III CD COUNTERPARTS SURVEY

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
<b>About you and your involvement with the SEE III program</b>			
<b>Your name:</b> <i>(Your response to this question will be useful, but is not necessary)</i>	[Open]	Optional	Beneficiary/ Workshop/COP
<b>Your institution:</b> <i>(Your response to this question will be useful, but is not necessary)</i>	[Open]	Optional	Beneficiary/ Workshop/COP
<b>Your position:</b> <ul style="list-style-type: none"> <li>- Head of institution</li> <li>- Head of department/ division</li> <li>- Department staff</li> <li>- Other (please specify) [Box]</li> </ul>	[Drop-down: one]	Optional	Beneficiary/ Workshop/COP
<b>Your country:</b> <ul style="list-style-type: none"> <li>- Albania</li> <li>- Bosnia and Herzegovina</li> <li>- Kosovo</li> <li>- Montenegro</li> <li>- North Macedonia</li> <li>- Serbia</li> <li>- Other (please specify) [Box]</li> </ul>	[Drop-down: one]	Required	Beneficiary/ Workshop/COP
<b>The technical area you are cooperating with IMF in (if more than one, please select the area where you interact most with IMF):</b> <ul style="list-style-type: none"> <li>- Public Financial Management (PFM)</li> <li>- Revenue Administration (RA)</li> <li>- Tax Policy (TP)</li> </ul>	[Drop-down: one]	Required	Beneficiary/ Workshop/COP
<b>The topics in which you are cooperating with IMF in Public Financial Management (select all relevant topics):</b> <ul style="list-style-type: none"> <li>- PFM Laws/Reform Strategy</li> <li>- Cash Management</li> <li>- Budget Preparation and/or Execution</li> <li>- Spending Reviews</li> <li>- Public Investment Management (including PIM Assessment)</li> <li>- Fiscal Risks (incl. related Reporting)</li> <li>- Related Climate and Gender Topics</li> </ul>	[Conditional: <u>if</u> PFM, Options for multiple]	Required	Beneficiary/ Workshop/COP

- Other (please specify) [Box]			
<b>The topics in which you are cooperating with IMF in Revenue Administration (select all relevant topics):</b> - Revenue Administration Diagnostics or Strategy - Compliance Risk Management - Data Analytics - Debt and Arrears Management - Tax Audit - Value Added Tax (VAT) - Personal Income Tax - Human Resource Management - Governance - Reform Management - Medium-Term Revenue Strategy - Other (please specify) [Box]	[If RA, Options for multiple]		Beneficiary/ Workshop/COP
<b>The topics in which you are cooperating with IMF in Tax Policy (select all relevant topics):</b> - Corporate Income Tax - Personal Income Tax - Property Taxes - Value Added tax (VAT) - Tax Policy and Expenditure Assessment - Tax Policy Unit Diagnostics - Tax Policy Unit Capacity Building - Other (please specify) [Box]	[If TP, Options for multiple]	Required	Beneficiary/ Workshop/COP

Your views relating to SEE III capacity development or technical advice provided by IMF (this survey has 11 questions)

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
<b>About the SEE III program's relevance to your country and institution</b>			
<b>1. Please indicate the extent to which you agree with the statements below (please select one option)</b>  1. The SEE III program's design and implementation is addressing key remaining needs for strengthening in PFM, RA or TP in my country. 2. Our national authorities consider implementing the SEE III program's recommendations to be a priority. 3. All the activities of the program reflect the priorities of our institution (for example, in its strategy, capacity development or action plan). 4. The SEE III program's design and activities effectively target gaps in our institutional capacity and processes.	[Choose 1 from:] <i>fully agree, mostly agree, somewhat agree, disagree, don't know</i>	Required	Beneficiary

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
<p>5. The design of the SEE III program is sensitive to the context in my country (e.g., economic, political economy).</p> <p>6. The design and implementation of SEE III activities and advice effectively takes into account our institution's staff capacity (numbers and knowledge), resource constraints, and access to technology.</p> <p>7. The activities of the SEE III program have been effectively adapted to changes in circumstances (including, but not only, COVID-19).</p> <p>8. My institution's views are taken into account when designing the priorities and activities of the SEE III program.</p>			
<b>About the coordination of SEE III program with other internal and external activities</b>			
<p><b>2. Please indicate the extent to which you agree with the statements below:</b></p> <p>1. SEE III activities are effectively coordinated with other development institutions that provide technical or other forms of assistance in similar areas/themes of work to my institution.</p> <p>2. SEE III activities effectively reinforce/support other internal activities and policies in my institution.</p> <p>3. Activities undertaken by the SEE III program are consistent with and help support my country's broader economic reform program, and in particular the EU Accession agenda.</p> <p>4. SEE III program activities and objectives are consistent with recommendations from other IMF activities and advice in my country.</p>	[Choose 1 from:] <i>fully agree, mostly agree, somewhat agree, disagree, don't know</i>	Required	Beneficiary
<p><b>3. Please explain how the IMF can improve on how it coordinates with other providers of assistance to your institution.</b></p>	[Open ended ]	Optional	Beneficiary
<b>Your views on results of SEE III capacity development support</b>			
<p><b>4. What have been the main reasons that the SEE III interventions in your institution or country has achieved successes? (Please select 3 most relevant/important reasons)</b></p> <p>(a) Advice and capacity building was well designed and targeted important topics</p> <p>(b) High level of engagement and support by IMF staff and advisors</p> <p>(c) Advice was easy to implement</p> <p>(d) Advice was coordinated with and complementary to other donors'</p> <p>(e) Timescales for implementation have been realistic</p> <p>(f) Advice is tailored to our capacity to implement</p> <p>(g) High alignment with our institutional/national objectives</p> <p>(h) Strong political support</p> <p>(i) Management of our institution is strongly motivated to implement recommendations</p> <p>(j) Other: please specify</p>	MCO, last field must come with text box (cap to 3)	Optional	Beneficiary
<p><b>5. If any SEE III activities have experienced difficulties, delays or other implementation challenges, which factors contributed to these challenges? (Please select 3 most relevant/important reasons)</b></p> <p>(a) Gaps in IMF technical assistance</p>	MCO, last field must come with text box (cap to 3)	Optional	Beneficiary

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
(b) Inadequate timing of IMF technical assistance (c) Conflicting advice from different donors and technical assistance providers (d) Overambitious timeframe (e) Overambitious project objectives (f) Lack of political support or changes in political environment (g) Capacity gaps in my institution (h) Staff turnover in my institution (i) Insufficient resources to implement (j) Other more important priorities (k) No difficulties or challenges were experienced to date (l) Other: please specify			
<b>Your views on SEE III capacity development delivery</b>			
<b>6. Please provide your views on the quality and effectiveness of different channels of IMF capacity development assistance delivery to your institution.</b> (a) Regional/Resident advisors (b) Short-term experts (c) IMF HQ staff (d) Peer to peer learning/Communities of Practice (e) Workshops/training (f) Others (please specify) [Box]	Scale (4-point scale + IDK and N/A): Highly effective, moderately effective, somewhat effective, ineffective	Optional	Beneficiary
<b>7. What in your opinion are the main benefits of SEE III regional advisors to your institution's engagement with IMF? (please select up to three most important or relevant)</b> (a) Helps us better understand issues. (b) Helps us implement advice more effectively. (c) Helps us implement advice quicker. (d) Their more frequent missions maintains momentum for change. (e) They understand our capabilities and challenges better, and give more effective advice. (f) Does not make much difference. (g) I have not engaged with regional advisors.	Select up to 3 responses	Required	Beneficiary
<b>Please provide your reasons for your responses above</b> [Box]			
<b>Your views on longer term impact of SEE capacity development support to your institution and country, given the program has been providing technical assistance since 2015, and the following questions are about the longer term impact of this work (relevant for PFM and Revenue Administration only). Please indicate your degree of agreement to the following statements:</b>			
9. Over the longer term (not just the current phase), IMF support through the SEE program has made a significant contribution to the strengthening of my institution's capacity to carry out our work.	Select one: Fully agree, Significantly agree, Somewhat	Required	Beneficiary
10. Over the longer term (not just the current phase), IMF support through the SEE program has made a significant contribution to the economic development of our country.			

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
Please provide any comments related to your responses above [Box]	agree, Disagree, Not sure/Don't know.		
<b>The following question relates to the amount and frequency of technical assistance being delivered by SEE III and your institution's needs and ability to implement the advice.</b>			
<b>11. Please select one of the statements below:</b> a. We would like to receive more technical assistance advice from SEE III given our capacity to implement the advice. b. We are receiving the right amount of technical assistance from SEE III given our capacity to implement the advice. c. Our ability to implement SEE III technical advice is constrained and we would like to receive somewhat less frequent advice, tailored to our institution's capacity to implement. d. No views/Don't know. e. Other (please specify) Please provide any comments in relation to your response above. [Box]	Select one	Required	Beneficiary
<b>Sustainability of SEE III results</b>			
<b>12. On balance, my institution can maintain, or build on, the gains made from implementing SEE III advice with little to no further IMF or other donor support.</b>	Scale (4-point scale + IDK): <i>fully agree, mostly agree, somewhat agree, disagree, don't know</i>	Required	Beneficiary
<b>13. Please indicate the three most important factors that might negatively impact on your institution's ability to maintain, or build on, the results of your work with the IMF (please select <u>three</u> most important/relevant reasons)</b> (a) Lack or shortage of capable staff (b) Difficulty in retention of capable staff (c) Insufficient funding to operate effectively (d) Inadequacy of legal and regulatory framework (e) Coordination between and with other important stakeholders whose actions influence the achievement of your organization's objectives. (f) Insufficient support or political commitment from government at the levels required (g) Lack of IT, software, systems, hardware to implement technical assistance recommendations (h) No concerns, results will be sustained without any problem (i). Other: please describe	MCCQ (cap to 3, last option needs text box)	Required	Beneficiary

CD COUNTERPART SURVEY			
Question	Question type	Priority	Survey
<b>14. Are you aware of the IMF Results Based Management system and its targeted objectives, outcomes and milestones related to SEE III activities in your institution?</b> - <i>Yes, fully</i> - <i>Yes, mostly</i> - <i>Yes, but only somewhat</i> - <i>Very limited or no knowledge</i>	Select one	Required	IMF
<b>Your overall views</b>			
<b>15. Please explain how SEE III capacity development support could be improved going forward</b>	Open ended	Optional	Beneficiary

## SEE III WORKSHOP AND COP PARTICIPANT SURVEY

This survey was separated into two: For workshop participants, and Community of Participants, respectively

Your views relating to SEE III workshop or training event you have attended, or Communities of Practice you are participating in (this survey has 7 questions)

WORKSHOP AND COMMUNITIES OF PRACTICE PARTICIPANT SURVEY			
Question	Question type	Priority	Survey
<b>1. The Public Financial Management (PFM) workshops or training events you attended as part of the SEE III program</b> - <i>[List of PFM regional workshops]</i>	[Conditional: <u>if PFM</u> , Options for multiple]	Required	Workshop
<b>1. The Revenue Administration (RA) workshops or training events you attended as part of the SEE III program</b> - <i>[List of RA regional workshops]</i>	[ <u>If RA</u> , Options for multiple]		Workshop
<b>1. The Tax Policy (TP) workshops or training events you attended as part of the SEE III program</b> - <i>[List of RA regional workshops]</i>	[ <u>If RA</u> , Options for multiple]		Workshop
<b>PLEASE PROVIDE YOUR RESPONSES TO THE FOLLOWING QUESTIONS BASED ON YOUR SEE III WORKSHOPS EXPERIENCE AS A WHOLE, IF YOU ATTENDED MORE THAN ONE WORKSHOP. IF ONE OR MORE EVENT STANDS OUT AS AN EXCEPTION (POSITIVE OR NEGATIVE), PLEASE INDICATE IN THE COMMENT SECTION AT THE END OF THE SURVEY</b>			
<b>Your views on the performance of the workshops you attended</b>			
<b>2. Please rate the following aspects for the workshop(s) you attended, taken together:</b> 1. Relevance of workshop topic to your institution's current priority activities. 2. Relevance of the workshop topic to your role in your institution. 3. Quality (e.g., understandability, focus) of workshop or conference material. 4. Quality of presenters.	[Choose 1 from:] <i>Excellent, very good, reasonable, poor, don't know/not sure</i>	Required	Workshop

WORKSHOP AND COMMUNITIES OF PRACTICE PARTICIPANT SURVEY			
Question	Question type	Priority	Survey
5. Implement-ability in your institution of actions covered. 6. Depth of coverage of topic. 7. Peer-to-peer learning from staff from other similar institutions in your region. 8. Linkage with technical assistance/advice being provided by SEE III or another development partner.			
<b>Benefits and implementation of lessons learnt during SEE III workshop(s)/training events</b>			
<b>3. Taken your SEE III workshop/s experience a whole, please indicate the <u>top three benefits</u> you have personally/ professionally attained from participation:</b> - Developing theoretical/technical knowledge in the subject area - Becoming more aware of international best practice in the subject area - Becoming more aware of what is happening in the subject area in your region - Networking with fellow practitioners from the region - Learning things you could apply at my workplace after returning - Helping with your career progression - No benefits achieved - Other (please specify) [Box]	Select up to three from the options, plus one open box.	Required, box optional	Workshop
<b>4. Taken your SEE III workshop/s experience a whole, roughly how much of the concrete actions suggested or discussed at the regional seminar(s) have you been able to implement in your organization <u>to-date</u>?</b> - None (0%) - Less than 10% - Less than 25% - Less than 50% - Almost 75% - Almost 100%	MCQ, Select one	Required	Workshop
<b>5. Taken your SEE III workshop/s experience a whole, roughly how much of the remaining concrete actions suggested or discussed at the regional seminar do you expect to implement in your organization in <u>the next two years</u>?</b> None (0%) - Less than 10% - Less than 25% - Less than 50% - Almost 75% - Almost 100%	MCQ, Select one	Required	Workshop
<b>6. Please select the 3 most relevant or important reasons for not being able to implement actions in your institution discussed in SEE III workshops or seminars.</b> - Lack of budget/financial resources - Proposed changes are not needed in my institution - Topic was unrelated to my day-to-day work - I do not have the authority to make the necessary changes - I moved jobs soon after attending workshop/s	Select up to three from the options, plus one open box.	Required, comments optional	Workshop

WORKSHOP AND COMMUNITIES OF PRACTICE PARTICIPANT SURVEY			
Question	Question type	Priority	Survey
<ul style="list-style-type: none"> <li>- <i>The changes are not a priority in my institution</i></li> <li>- <i>It is impractical to implement the lessons in my organization, given its current stage of development</i></li> <li>- <i>No barriers to implementation</i></li> <li>- <i>There is a possibility that implementation may happen in the future</i></li> <li>- <i>Other (please specify) [Box]</i></li> </ul>			
<b>Some final questions</b>			
<b>7. Please provide below up to three suggestions on how the design, delivery and implementation of SEE III training, workshops and seminars could be improved:</b>	Open, three boxes for comments	Optional	Workshop

Are you a member of a Revenue Administration Community of Practice? [Yes, No, Don't know]

If Yes, following questions:

If No or Don't know, End. Your views relating to SEE III Community of Practice you participate in (this survey has 8 questions)

COMMUNITIES OF PRACTICE SURVEY			
Question	Question type	Priority	Survey
<b>1. Which community of practice do you participate in?</b> - <i>[List of COPs]</i>	Select at least one	Required	COP
<b>2. What do you see as the main benefits of participating in the community of practice? (select up to three)</b>  <ul style="list-style-type: none"> <li>- Exchanging information with fellow practitioners</li> <li>- Networking and building connections</li> <li>- Gaining general knowledge in my subject area</li> <li>- Gaining practical knowledge I can implement in my day-to-day work</li> <li>- Reinforcing or supplementing advice received from IMF under SEE III</li> <li>- Getting advice on specific issues I am dealing with</li> <li>- Providing practical advice to other participants</li> <li>- Comparing our institution's performance/challenges with those of others</li> <li>- Other (please specify) [Box]</li> </ul>	Select up to three	Required	COP
<b>8. How useful is the community of practice for your day-to-day work?</b>	[Choose 1 from:] <i>Extremely useful,</i> <i>Somewhat useful,</i> <i>Selectively useful,</i> <i>not very useful.</i>	Required	COP

COMMUNITIES OF PRACTICE SURVEY			
Question	Question type	Priority	Survey
<p>9. Please suggest how the effectiveness of the community of practice could be improved</p> <p>- [Box]</p>	Open box	Optional	COP

## SEE III IMF STAFF AND EXPERTS SURVEY

Your views relating to SEE III activities (this survey has 17 questions)

IMF SURVEY			
Question	Question type	Priority	Survey
<b>About you and your involvement with the SEE III program</b>			
<b>Your name:</b> <i>(Your response to this question will be useful, but is not necessary)</i>	[Open]	Optional	IMF
<b>Your role (including role at the time of your engagement with SEE III if you are currently not involved):</b> <i>(Your response to this question will be useful, but is not necessary)</i> <ul style="list-style-type: none"> <li>- HQ staff (FAD)</li> <li>- HQ Staff (EUR)</li> <li>- Regional advisor/LTX</li> <li>- Local IMF office</li> <li>- Other (please specify)</li> </ul>	[List – select one]	Optional	IMF
<b>The SEE III country/ies you have been active in:</b> <ul style="list-style-type: none"> <li>- All</li> <li>- Albania</li> <li>- Bosnia and Herzegovina</li> <li>- Kosovo</li> <li>- Montenegro</li> <li>- North Macedonia</li> <li>- Serbia</li> <li>- Other (please specify) [Box]</li> </ul>	[List – can select more than one]	Required	IMF
<b>Your technical workstream (if you select both, please provide your survey responses in respect of the area you are most involved in, and use comment boxes to elaborate, as necessary):</b> <ul style="list-style-type: none"> <li>- Public Financial Management (PFM)</li> <li>- Revenue Administration (RA)</li> <li>- Tax Policy (TP)</li> </ul>	[List – can select more than one]	Required	IMF
<b>About the SEE III program’s relevance to the country and institution(s) you are working with</b>			
<b>1. Please indicate the extent to which you agree with the statements below (please select one option)</b> <ol style="list-style-type: none"> <li>1. The SEE III program’s design and implementation is addressing key remaining needs for strengthening in PFM, RA or TP.</li> <li>2. The national authorities consider realizing the SEE III program’s objectives to be a priority.</li> <li>3. All the activities of the program reflect the priorities of SEE III partner institution(s) (for example, in its strategy, capacity development or action plan).</li> <li>4. The SEE III program’s design and activities effectively target gaps in beneficiaries’ institutional capacity and processes.</li> </ol>	[Choose 1 from:] <i>fully agree, mostly agree, somewhat agree, disagree, don’t know</i>	Required	IMF

IMF SURVEY			
Question	Question type	Priority	Survey
<p>5. The design of the SEE III program is sensitive to the context (e.g., economic, political economy).</p> <p>6. The design and implementation of SEE III activities and advice effectively takes into account the beneficiary institution's staff capacity (numbers and knowledge), resource constraints, and access to technology.</p> <p>7. The activities of the SEE III program have been effectively adapted to changes in circumstances (including, but not only, COVID-19).</p>			
<p><b>2. Please provide your views on how the SEE III program can be more tailored and made more relevant to counterpart institution's capacity, needs or priorities going forward (this could include institution or country-specific issues, or global ones of relevance, such as climate or gender sensitivity).</b></p>	[Open ended]	Optional	IMF
<b>About the coordination of SEE III program with other internal and external activities</b>			
<p><b>3. Please indicate the extent to which you agree with the statements below:</b></p> <p>1. SEE III CD activities in my technical area(s) are effectively coordinated with other development partners that provide technical or other forms of assistance in similar areas/themes of work to country institution(s).</p> <p>2. SEE III CD activities effectively reinforce/support other internal activities and policies in counterpart institution(s).</p> <p>3. Activities undertaken by the SEE III program are consistent with and help support the country's broader economic reform program, and in particular the EU Accession agenda.</p> <p>4. SEE III program activities and objectives are consistent with recommendations from other IMF activities in the country.</p>	[Choose 1 from:] <i>fully agree, mostly agree, somewhat agree, disagree, don't know</i>	Required	IMF
<p><b>4. Please explain how the IMF can improve on how it coordinates with other providers of development assistance in the country/ies</b></p>	[Open ended ]	Optional	IMF
<b>Your views on results of SEE III capacity development support</b>			
<p><b>5. Are counterpart institutions aware of the Results Based Management system and its targeted objectives, outcomes and milestones related to SEE III activities in their institution(s)?</b></p> <p>- <i>Yes, fully</i></p> <p>- <i>Yes, mostly</i></p> <p>- <i>Yes, but only somewhat</i></p> <p>- <i>Very limited or no knowledge</i></p>	Select one	Required	IMF
<p><b>6. What have been the main reasons that the SEE III interventions in the institution/country has achieved successes? (Please select 3 most relevant/important reasons)</b></p> <p>(a) Advice and capacity building was well designed and targeted important topics</p> <p>(b) High level of engagement and support by IMF staff and advisors</p> <p>(c) Advice was easy to implement</p> <p>(d) Advice was coordinated with and complementary to other donors'</p> <p>(e) Timescales for implementation have been realistic</p> <p>(f) Advice is tailored to the counterpart institution's capacity to implement</p> <p>(g) High alignment with beneficiary institutional/national objectives</p>	MCQ, last field must come with text box (cap to 3)	Optional	IMF

IMF SURVEY			
Question	Question type	Priority	Survey
(h) Strong political support (i) Management of institution(s) strongly motivated to implement recommendations (j) Other: please specify			
<b>7. If any SEE III activities have experienced difficulties, delays or other implementation challenges, which factors contributed to these challenges? (Please select 3 most relevant/important reasons)</b> (a) Gaps in IMF technical assistance (b) Inappropriate timing of IMF technical assistance (c) Inadequate resources (d) Conflicting advice from different donors and technical assistance providers (e) Overambitious timeframe (f) Overambitious project objectives (g) Disagreement with IMF recommendations (h) Lack of political support or changes in political environment (i) Capacity gaps in counterpart institution(s) (j) Staff turnover in counterpart institution(s) (k) Insufficient resources to implement (l) Other more important priorities (n) No difficulties or challenges were experienced to date (o) Other: please specify	MCCQ, last field must come with text box (cap to 3)	Optional	IMF
<b>Please comment briefly on which factors influenced positively or negatively the implementation of the project</b>	Open ended	Optional	IMF
<b>Your views on SEE III capacity development delivery</b>			
<b>8. Please provide below up to three suggestions on how the design, delivery and implementation of SE II training, workshops and seminars could be improved:</b>	Open, three boxes for comments	Optional	IMF
<b>9. Please provide your views on the effectiveness and cost-efficiency of regional advisors, and whether/how these could be improved</b>	Box, open	Optional	IMF
<b>Your views on donor coordination</b>			
<b>10. Please provide your views on the following statements on the general donor coordination environment in the country:</b> 1. There is effective donor coordination in the country in the technical area. 2. The authorities promote donor coordination in the technical area. 3. All key donors are keen to cooperate with each other and coordinate their activities.  <b>Please provide any comments you may have in relation to your previous responses:</b> [Box]	For each country/technical area selected [Choose 1 from: <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i> ][Comment box]	Required. Comment optional.	IMF

IMF SURVEY			
Question	Question type	Priority	Survey
<p><b>11. With respect to IMF SEE III CD activities in the technical area(s):</b></p> <ol style="list-style-type: none"> <li>IMF SEE III activities support interventions being undertaken by other development partners.</li> <li>SEE III activities are aligned with and complement activities and objectives of interventions of other development partners.</li> <li>IMF pro-actively coordinates its SEE III activities with other development partners, to maximize synergies, and opportunities for leverage.</li> <li>IMF seeks to avoid overlap of SEE III CD with activities of other development partners.</li> <li>IMF keeps other development partners informed on a timely basis about its SEE III activities in the technical area.</li> </ol> <p><b>Please provide any comments you may have in relation to your previous responses:</b> [Box]</p>	<p>For each country/technical area selected [Choose 1 from: <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i>][Comment box]</p>	<p>Required. Comment optional.</p>	<p>IMF</p>
<p><b>12. Please provide your top 3 suggestions on how coordination between IMF SEE III activities and those of other development partners could be improved.</b></p> <ol style="list-style-type: none"> <li>[ ]</li> <li>[ ]</li> <li>[ ]</li> </ol>	<p>Open. Boxes, up to 3 responses</p>	<p>Optional</p>	<p>IMF</p>
<p><b>13. With respect to interaction with EC Delegations and SECO country offices</b></p> <ol style="list-style-type: none"> <li>The IMF keeps local EC and SECO offices adequately informed about its SEE III activities in our country.</li> <li>Local EC and SECO offices are informed about IMF SEE III activities and missions in a timely manner (e.g., with sufficient notice ahead of missions).</li> <li>The IMF utilizes all practical opportunities to maximize SEE III donors' visibility.</li> </ol> <p><b>Please provide any comments you may have on how SEE III can add more value to support SECO and EU achieving their objectives:</b> [Box]</p>	<p>Conditional: SECO country, EC delegation, only. Choose 1 from: <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i>][Comment box]</p>	<p>Required</p>	<p>IMF</p>
<b>Sustainability of SEE III results</b>			
<p><b>14. On balance, counterpart institution(s) can maintain, or build on, the gains made from implementing IMF CD with little to no further IMF or other donor support.</b></p>	<p>Scale (4-point scale + IDK): <i>fully agree, mostly agree, somewhat agree, disagree, don't know</i></p>	<p>Required</p>	<p>IMF</p>
<p><b>15. Please indicate the three most important factors that might negatively impact on counterpart institution(s)' ability to maintain, or build on, the results of your work with the IMF (please select <u>three</u> most important/relevant reasons)</b></p>	<p>MCQ (cap to 3, last option needs text box)</p>	<p>Required</p>	<p>IMF</p>

IMF SURVEY			
Question	Question type	Priority	Survey
(a) Lack or shortage of capable staff (b) Difficulty in retention of capable staff (c) Insufficient funding to operate effectively (d) Inadequacy of legal and regulatory framework (e) Coordination between and with other important stakeholders whose actions influence the achievement of organization's objectives. (f) Insufficient support or political commitment from government at the levels required (g) Lack of IT, software, systems, hardware to implement technical assistance recommendations (h) No concerns, results will be sustained without any problem (i). Other: please describe			
<b>Your overall views</b>			
<b>16. Please explain how SEE III capacity development support could be improved going forward</b>	Open ended	Optional	IMF
<b>17. Please provide any further comments on any relevant matter not covered in the survey</b>	Open ended	Optional	IMF

## SEE III DEVELOPMENT PARTNERS SURVEY

Your views on cooperation with the IMF in relation to SEE III (this survey has 8 questions, with an additional 3 for EC and SECO respondents)

DEVELOPMENT PARTNER SURVEY			
Question	Question type	Priority	Survey
<b>About you and your involvement with the SEE III program</b>			
<b>Your name:</b> <i>(Your response to this question will be useful, but is not necessary)</i>	[Open]	Optional	Donor
<b>Your institution:</b> <ul style="list-style-type: none"> <li>- EC HQ</li> <li>- EC Delegation</li> <li>- SECO HQ</li> <li>- SECO Cooperation Office</li> <li>- World Bank</li> <li>- Skatteverket (Sweden)</li> <li>- USAID (USA)</li> <li>- GiZ (Germany)</li> <li>- OECD SIGMA</li> <li>- MFA (The Netherlands)</li> </ul>	Choice: Select one	Required	Donor

**DEVELOPMENT PARTNER SURVEY**

Question	Question type	Priority	Survey
- <i>Other (Please specify) [Box]</i>			
<b>Are you a SEE III Steering Committee member?</b>	Yes/No. [some conditional questions below]		Donor
<b>Your country of activity/interest (if active in more than one but not all, please select the country you are most active in):</b> - <i>All SEE III countries</i> - <i>Albania</i> - <i>Bosnia and Herzegovina</i> - <i>Kosovo</i> - <i>Montenegro</i> - <i>North Macedonia</i> - <i>Serbia</i> - <i>Other (please specify) [Box]</i>	List: 1 country allowed	Required, box optional	Donor
<b>The technical area(s) you are supporting interventions in:</b> - <i>Public Financial Management (PFM)</i> - <i>Revenue Administration (RA)</i> - <i>Tax Policy (TP)</i>	[List: can choose all] – conditional questions below	Required	Donor
<b>1. How well are you aware of SEE III CD activities in your country of interest?</b> - <i>Very well aware</i> - <i>Somewhat aware</i> - <i>Not at all aware</i>	Choice: Select one	Required	Donor
<b>2. How long have you been working in development activities in the country you indicated previously, or the region?</b> - <i>Less than 6 months</i> - <i>Between 6 months and 1 year</i> - <i>Between 1 and 2 years</i> - <i>More than 2 years</i>	Choice: Select one		Donor
<b>Your experience of achieving results from development interventions in your chosen country/ies</b>			
<b>3. How easy is it to achieve results (outcomes) in your area of activities in your chosen country/region?</b> - <i>Very easy</i> - <i>Reasonably easy</i> - <i>Quite difficult</i> - <i>Very difficult</i>	[Show country (or all countries) and each Technical Area (PFM/RA/TP) selected]		Donor
<b>4. Please provide your views on the following statements in respect of your chosen country (or the region) and Technical Area (PFM, RA or TP):</b>	For each country/technical area selected	Required	Donor

**DEVELOPMENT PARTNER SURVEY**

Question	Question type	Priority	Survey
<ol style="list-style-type: none"> <li>1. The authorities are fully motivated in implementing reforms in the technical area.</li> <li>2. EU Accession plans and ERPs provide a blueprint and roadmap for reforms.</li> <li>3. The EU Growth Plan is a major cause for reform in the technical area.</li> <li>4. The absorptive capacity of staff in the counterpart institutions is adequate to implement advice.</li> <li>5. The institutions are adequately resourced (financial, staffing) to implement reform.</li> <li>6. Management, including HR, of counterpart institutions is strong.</li> <li>7. The legal and regulatory framework is adequate to implement desired reforms.</li> <li>8. The political and socio-political environment is conducive to implementing the required reforms.</li> <li>9. We expect to achieve results that are sustainable.</li> </ol>	<p>[Choose 1 from:  <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i>]</p>		
<p><b>5. Please provide what you believe to be up to the 3 main barriers to achieving reform in the country and technical area:</b></p> <ol style="list-style-type: none"> <li>1. [ ]</li> <li>2. [ ]</li> <li>3. [ ]</li> </ol>	<p>Open. Boxes, up to 3 responses</p>	<p>Optional</p>	<p>Donor</p>
<p><b>Your views on donor coordination in your country/technical areas of interest generally, and with IMF in relation to SEE III in particular</b></p>			
<p><b>6. Please provide your views on the following statements on the general donor coordination environment in respect of your chosen country (or the region) and Technical Area (PFM or RA):</b></p> <ol style="list-style-type: none"> <li>1. There is active donor coordination in the country in the technical area.</li> <li>2. There is effective donor coordination in the country in the technical area.</li> <li>3. The authorities promote donor coordination in the technical area.</li> <li>4. All key donors are keen to cooperate with each other and coordinate their activities.</li> </ol> <p><b>Please provide any comments you may have in relation to your previous responses:</b>  [Box]</p>	<p>For each country/technical area selected  [Choose 1 from:  <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i>][Comment box]</p>	<p>Required. Comment optional.</p>	<p>Donor</p>
<p><b>7. With respect to IMF SEE III CD activities in the technical area:</b></p> <ol style="list-style-type: none"> <li>1. IMF SEE III activities support interventions undertaken by my institution.</li> <li>2. IMF SEE III activities undermine interventions undertaken by my institution.</li> <li>3. The TA reports produced under this project support and inform the work by my institution in programming and in policy and other dialogue with the authorities.</li> <li>4. There are many synergies and interlinkages between IMF SEE III CD activities and those undertaken by my institution.</li> <li>5. SEE III activities are aligned with and complement activities and objectives of our interventions.</li> <li>6. IMF pro-actively coordinates its SEE III activities with us, to maximize synergies, and opportunities for leverage.</li> <li>7. IMF seeks to avoid overlap of SEE III CD with our activities.</li> <li>8. IMF keeps us informed on a timely basis about its SEE III activities in the technical area.</li> </ol>	<p>For each country/technical area selected  [Choose 1 from:  <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i>][Comment box]</p>	<p>Required. Comment optional.</p>	<p>Donor</p>

**DEVELOPMENT PARTNER SURVEY**

Question	Question type	Priority	Survey
<p><b>Please provide any comments you may have in relation to your previous responses:</b> [Box]</p>			
<p><b>8. Please provide your top 3 suggestions on how coordination between IMF SEE III activities and those of your institution could be improved.</b></p> <p>1. [ ] 2. [ ] 3. [ ]</p>	Open. Boxes, up to 3 responses	Optional	Donor
<b>For EC Delegations and SECO country offices</b>			
<p><b>9. Please provide your views as EC and SECO country offices, as representatives of a SEE III donor:</b></p> <p>1. The IMF keeps us adequately informed in advance about its SEE III activities in our country. 2. We are informed about IMF SEE III activities and missions in a timely manner. 3. We have access to the TA reports produces under this project as soon as the IMF releases them. 4. The SEE III information we receive from IMF is useful for our activities, including developing policy stance. 5. We have the ability to proactively design our interventions so that SEE III and our activities support and complement each other's. 6. Our participation in SEE III has added value to our activities in other areas. 7. The visibility we get in the country as SEE III donors meets our expectations.</p> <p><b>Please provide any comments you may have in relation to your previous responses:</b> [Box]</p>	Conditional: SECO country, EC delegation, only. Choose 1 from: <i>Fully agree, largely agree, somewhat agree, disagree, don't know.</i> ][Comment box]	Required	Donor
<p><b>10. Overall, how satisfied are you with your cooperation with IMF in relation to SEE III?</b></p> <ul style="list-style-type: none"> <li>- <i>Fully satisfied</i></li> <li>- <i>Mostly satisfied</i></li> <li>- <i>Somewhat satisfied</i></li> <li>- <i>Somewhat dissatisfied</i></li> <li>- <i>Mostly dissatisfied</i></li> <li>- <i>Highly dissatisfied</i></li> <li>- <i>Don't know</i></li> <li>-</li> </ul> <p><b>Please provide any comments you may have in relation to your previous responses:</b> [Box]</p>	Conditional: SECO country, EC delegation, only.  Choice – select one.	Required, comments optional	Donor
<p><b>11. Please provide your top 3 suggestions on how IMF could add more value to your activities under SEE III.</b></p> <p>1. [ ] 2. [ ] 3. [ ]</p>	Conditional: SECO country, EC delegation, only.	Optional	Donor