Action Plan

SEE Phase III - Mid-Term Evaluation (April 29, 2026)

	Lesson / Finding	Recommendation / Priority	IMF Staff Response	Comments	Actions	Timing/ Owners
1.	The CDMAP RBM logframe system, whilst providing a good basis for collating CD project related information, suffers from some shortcomings. Many of these are outside the program's control. However, the current system could be used more effectively to provide more useful information, both for FAD internal use, and donor reporting, on CD project performance, and potentially also as a project management tool. Most importantly, milestones, which the program has the ability to tailor, can be used more extensively and consistently to generate information on project progress and as a project management tool. The current practices do not fully comply with the IMF RBM Operational Guidelines.	**Improve the use of the RBM logframe system to provide more accurate, timely, consistent and actionable information by ensuring:** i. Milestones are used more extensively, and set at least annually (preferably more frequently), e.g., using the TAR action plans as a guide. ii. They are current, and review and update target dates periodically at set dates (e.g., every six months to a year). iii. Milestone definitions are appropriate to assess CD implementation, and their achievement can be easily assessed. iv. Other indicators, such as those related to outcomes are also rated consistently. Additionally:	Partially agree	i–iii: The practice of discussing milestones with authorities is partially in place. As per the IMF's RBM operational guidelines, milestones achievements are a project management tool and not communicated as part of external reports. iv: Outcomes are assessed and rated on an annual basis alongside a narrative for each outcome/country combination. Additional items: ii: The design of CDMAP doesn't allow us to have an accessible audit trail in the system.	In CY2026, FAD team will extend the practice of discussing the RBM milestones with the authorities to foster ownership already in place for Revenue Administration, to PFM and TP. Furthermore, the team will review the milestones, and update when needed (as part of the annual reporting – April/May 2026 and start of new fiscal year). Defining indicators that better capture achievements of community of practices will be considered as part of the regular corporate update of the RBM catalogue (the next update is	FAD CY2026 (see detailed timing in column actions)

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		i. Change the logframe for CoPs to one that is more appropriate for the project. Request a catalogue change from FAD. ii. Keep a periodic record of the logframe to preserve an audit trail.			scheduled in August 2026).	
2.	Donor reporting is currently relatively static, providing a snapshot of the program's position at the end of the year. It could capture the regional dimension more fully, and provide more strategic information to readers. The reporting format of the logframe is difficult to link with the main report; it does not reflect progress in project implementation as the ratings do not move much between years; the information presented is at a country level and does not capture the regional dimension; and importantly, it does not function effectively in serving its purpose as a logical framework, i.e., logically linking activities, outputs, outcomes and	**IMF to consider updating the contents of its annual progress reports to incorporate more information linking current period activity with achievements targeted for the phase, and bring out more regional-level and cross-workstream issues to the extent relevant and not provided elsewhere. The logframe should include information about activities, outputs, outcomes and targeted impacts, including, on a consolidated basis, at the program level (as envisaged in the RBM Guidelines).** One potential option to consider would be to create, for each project, a template that, drawing on information from CDMAP,	Partially Agree	As part of Phase III, FAD SEE team has started presenting regional notes, which provide a regional perspective, and are well received by the authorities and partners. We acknowledge that information sharing with donors requires continuous attention. As the proposed recommendation impacts internal IMF procedures	More prominence will be given to the regional section in the annual report (the section is currently at the end of each workstream, following country-sections). We will provide a report on the overall achievements made in the final program report. As a way to circumvent the limitation of the current platform and keep partners updated, we propose quarterly	FAD June 2026 (FY2026 annual report, and second quarterly meeting)

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	impacts. Much of the information needed is already presented in the main report, or is available in CDMAP.	automatically populates data related to workstream, country, CD area; inputs (e.g., Field Person Weeks, or costs); activities (missions); outputs (e.g., TA reports); milestones (current period, next period, total number); outcome indicators and outcome(s); objective; ratings (previous, current); etc. The data from each project sheet could then be combined by different groupings, and varying degree of abstractions to arrive at workstream, country, and program-level indicators. Selected areas such as missions, plans vs actual.			check-in meetings with EU and SECO, which will facilitate formal and informal information exchange (first scheduled in February 2026). Finally, the IMF is in the process of developing and piloting a Strategic Result Framework which will improve reporting on impact rather than at focusing on output level, and should bring more value to development partners (it is being piloted in CY2026 and will be fully deployed in CY2027).	
3.	Managing a multi-country, dispersed program, with a range of internal and external stakeholders; engaging in a range of activities and events; generating various types of information; and ensuring	**IMF should consider engaging a project administrator or coordinator to support the technical team at HQ and LTXs.**	Agree	We agree with the assessment. However, hiring a project manager cannot be envisaged at this stage of the project. We agree with the proposal to recruit	N/A	

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	activities are coordinated at the administrative level requires a level of project management support that SEE III currently lacks. Consequently, resources such as LTXs and PMs need to spend time on matters that can be delegated. Moreover, time constraints can at time impair performance, e.g., in dealing with EUD and SCO needs in a timely manner. An illustration of the range of tasks the project manager or coordinator can provide support on is provided in this report.	An option IMF may wish to consider is to engage a person in one of the SEE countries, perhaps on a contract basis. This would be more cost-effective than hiring as staff someone at IMF HQ.		administrative support. As this is already foreseen for SEETAC, we will recruit administrative support from the region on contract basis.		
4.	CDMAP activity reports show a high amount of unallocated or misallocated time costs, or costs in general categories, especially relating to LTXs. This practice leads to understating the true costs of CD projects; understating or overstating of project management costs; and potentially reduction in accountability for LTX time. It is understood that PMs monitor LTX activities and	**IMF should minimise the levels of program costs unallocated to specific CD projects, or project management and administration.**	Partially Agree	Given CDMAP is predominantly a planning tool and not a financial system, the CDMAP activity report reflects activity cost estimates and not actual activity costs. When activities are executed, they are processed through the financial system and have a more detailed and accurate allocation.	FAD will review the LTX time reporting process and identify areas where increasing the level of detail and accuracy is appropriate and feasible with our internal systems. FAD will increase the details included in CD project workplans in CDMAP to more	FAD By end FY2026

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	performance closely, and the FAD Resource Management function has recently taken steps to ensure staff and LTX time is accounted for more precisely. There would need to be a balance between attaining a degree of accuracy in this area, and the administrative burden on staff and experts.				accurately reflect the direct CD activities being executed and their associated estimated costs (CY2026).	
5.	Limited human resources and high staff turnover at counterpart institution is a consistent barrier to efficiently achieving sustainable results in most SEE countries across all three workstreams. Whilst wider economic and social factors play a role, many of the challenges could potentially be addressed through increased senior-level commitment to devoting adequate resources and improving institutional HR practices such as avoiding frequent staff changes and appropriate incentives for good performers. Exceptions may be needed in	**IMF should consider in its dialogue with senior representatives of counterpart institutions and governments, at the SEE III program level and in wider HQ consultations, further highlighting the role of inadequate human resource allocation and poor HR practices as a major barrier to reforms and CD effectiveness. Where possible formal commitment to addressing this problem should be secured. Allocation of CD resources to countries, institutions and projects should generally more closely**	Agree	While ensuring commitment from the authorities is key, CD is a long-term process and often, groundwork needs to be laid to ensure that when opportunities arise, the work can be picked up.	Though this is already current practice, it can be further strengthened, including through enhanced engagement with the IMF country teams.	FY2027 FAD and EUR

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	instances where lack of capacity may be caused by external factors outside authorities' control.	**reflect adequacy of resourcing and potential for achieving results.**				
6.	Current financial projections suggest that the level of CD activity is likely to reduce significantly over the remaining course of the program. This raises risks relating to: i) existing projects being left partially completed, and thereby impairing their prospects of delivering results and achieving sustainability; and ii) there being a significant gap between the current program ending, and any new one recommencing with those or related CD activities. In the latter case, continuity and momentum risk being lost, with greater investment needed to restart the project. It would also take any new LTX or expert significant time to restart the process of gaining trust and building confidence before most counterparts engage seriously in taking and implementing their advice.	**In developing a strategy for the rest of the current phase within the available funding envelope, IMF and donors should consider both the impact on current CD projects, and the implications of leaving any significant gap, or activity falling below a critical level, on effectiveness and efficiency of the remaining period of the current phase, and on any future program.**	Agree	Thanks to the budget increase of the project approved in January 2026, we don't foresee a substantial risk of a significant CD gap and will actively engage with country authorities on type, modality and intensity of CD delivery.	We will closely monitor implementation and spending rate, to ensure that funds can sustain activities until the end of the project implementation (and prioritized if necessary). We suggest discussing CD delivery during EC-SECO proposed quarterly meetings on SEE implementation.	FAD Ongoing

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Suggestions	**IMF Staff Response**	**Comments**	**Actions**	**Timing/ Owners**
IMF should consider closer collaboration with CEF to draw on its expertise in designing, creating and supporting the operation of communities of practice to further strengthen the operations and sustainability of the RA CoPs.	Agree	We agree on the importance of collaborating with CEF. Cooperation with this institution is already well established for all three workstreams. Future engagement with CEF will be implemented by SEETAC.	FAD to continue closely cooperating with CEF.	Ongoing
Given the relatively frequent technical problems reported by EUD and SECO staff in accessing documents from Partner Connect/Teams, consideration should be given to hosting the documents to an alternative, appropriately secure, platform. Explore feasibility of sending out auto-email notifications on upload to those that have access. Also consider a help desk for queries on this and other topics (especially if a project administrator is engaged).	Agree	The IMF is committed to sharing reports with the EU and SECO, as outlined in its dissemination policy. This has led to the practice of sharing TA reports through a dedicated Teams folder, in addition to uploading them to the corporate platform, Partners Connect. However, we have observed that the Teams channel is not actively used by donor partners, despite our standard practice of informing local EU and SECO delegations about the platform during TA missions.	We will continue to upload reports on Teams and explore auto-email notifications on upload. Staff rotation on the donor-partners' side can create challenges in ensuring that access remains up to date. An update of the recipients list of TA reports was done in January 2026. A new one will be done in September 2027 following staff rotation.	September 2026

		Support from the EU and SECO headquarters teams in ensuring that field teams are aware of this practice—and in sharing the relevant email addresses—could help improve access and encourage more frequent consultation.		
ICD should consider making available to program managers materials related to logframe theory and project and program cycle management. The objective would be to raise or refresh awareness about logframe structures, logic, role of assumptions and risks, and how logframes can be used as a M&E and reporting tools. To the extent such information is not available already, this would enable the more stripped-down IMF RBM logframe to be viewed in context. In addition, consideration might be given to providing overviews of the logframe and results frameworks used by major IMF donors, so that a more informed dialogue can be undertaken with them on reporting. On project cycle management, the major components, including the components going into intervention design; the different elements and stages of monitoring and evaluation; approaches to (at least theoretically) managing results chains; and approaches to managing program funds; would be useful background material. This should preferably also	Agree	A series of training material, and operational guidance are made available by ICD Strategy and Evaluation division to familiarize program managers with the RBM, logframe, CDMAP… However, as program managers rotate, refreshers may be required.	ICD will provide a "RBM/logframe" refresher session to FAD program managers. FAD will periodically review its team's needs and request annual refresher sessions as appropriate.	FY2027 (Q1)

include concepts related to results-based management as applied for development interventions, and how the CDMAP system is intended to support such practices. The RTAC Handbook covers some of these areas, but not in our opinion sufficiently, and providing briefly the theoretical contexts and some examples of other practices would be helpful.				
With respect to financial management matters: i) Tapering down of budgets towards the end of a program carries various risks, such as leaving implementation of CD advice remaining incomplete, and loss of momentum. Where such projections are based on anticipation of resources being available in the future, these should be relied upon only on the basis of firm commitments; ii) IMF and SEE III donors should clarify matters such as whether annual budgets require SC approval or endorsement, any requirement for reallocation of funds between years, and update the SEE III operational guidelines accordingly; and iii) to the extent that PD financial projections are considered indicative only, IMF should consider providing SC with a firm annual budget for the prevailing year within a set period of the program starting.	Partially agree	We agree with the assessment that tapering down budget put a risk on the implementation of CD advice and impact of the program. Similarly, we agree that it is critical for the partners and IMF to share the same understanding on budget planning and approval process. Ensuring that activities can be conducted without interruption or delay is also critical to achieving progress.	Budget planning, as well as the role of the Steering committee members will be clarified as part of SEETAC.	/
IMF should consider entering into discussions with key DPs, especially World Bank, on how collaboration on CD activities could be further	Agree	We agree with this suggestion, conscious of the different mandates.	SEE FAD teams have agreed with the World Bank to organize regular	Q1 FY2027

enhanced to leverage each other's engagements. In addition to talking and sharing of information, this might involve identifying and addressing barriers to closer, more systematic engagement; how to best involve WB HQ and local offices; and developing joint plans of action. Responsibilities would be assigned in the respective institutions for monitoring action and corrective action agreed where appropriate. We understand that the RA workstream has already embarked on such a process with the Bank, and the other workstreams could follow.			engagement at technical and managerial levels, on PFM and RA, to further strengthen coordination. The objective is to further expand it to Tax Policy.	