



External Evaluation Report (Final)

Support for Provincial Financial Management Training Project (PNG/99/002)

July 2003

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Views expressed in this report are those of the independent evaluators and do not necessarily reflect the opinion or endorsement of the GoPNG, UNDP or any other parties.

Acronyms and Abbreviations

ADB	Asian Development Bank
A-G	Auditor-General
AusAID	Australian Agency for International Development
CCA	(UN) Common Country Assessment
CCF	(UN) Common Cooperation Framework
DGTTA	Democratic Governance Thematic Trust Fund
DoF	Department of Finance
DNPRD	Department of National Planning and Rural Development
DPLGA	Department of Provincial and Local Government Affairs
DPM	Department of Personnel Management
DT	District Treasurer
FMIP	Financial Management Improvement Programme
GoPNG	Government of Papua New Guinea
HRD	Human Resources Development
IPA	Institute of Public Administration
IT	Information Technology
LAN	Local Area Network
LLG	Local Level Government
Logframe	Logical Framework
M&E	Monitoring and Evaluation
MTDS	Medium Term Development Strategy (of GoPNG)
NEC	National Executive Council
OLPLLG	Organic Law on Provincial and Local Level Government
ONP	Office of National Planning
PAD	Public Accounts Division
PBAR	Planning, Budgeting, Accounting and Reporting
PBS	Planning and Budgeting System
PD	Project Document
PDR	Project Delivery Report
PEER	Public Expenditure Review and Rationalisation
PFMA	Public Finances Management Accounts
PFMIC	Provincial Financial Management Improvement Committee
PFMT	Provincial Financial Management Training Programme
PMT	Project Management Team
ROAR	Results Oriented Annual Report
SNDPS	Strengthening National and Decentralised Planning Systems
SPFMT	Support to Provincial Financial Management Training
SRF	Strategic Results Framework
TAG	Technical Advisory Group (TAG)
TC	Technical Co-ordinator
TNA	Training Needs Assessment/Analysis
TOR	Terms of Reference
TPR	Tripartite Review
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
UNOPS	United Nations Office of Project Services
UNV	United Nations Volunteer

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Executive Summary

This chapter summarises the findings and recommendations of the evaluation exercise that was carried out for the UNDP supported and UNOPS executed Support to Provincial Financial Management Training Project (SPFMTP). The SPFMTP Project commenced in December 1999 for two and a half years ending in September 2003. Original funding commitments to the Project over the period are UNDP: US\$468,300 AusAID US\$875,000 and GoPNG in kind contribution. Operationally the project has encountered numerous obstacles. The task of recruiting the UNVs and National professionals took more than the necessary time and reduced the actual duration of UNVs in the field. This problem was exacerbated with the provincial governments' inability or slow provision of accommodation and other office facilities for the UNVs to commence work in the field. In a few situations, recruited UNVs left for personal or safety reasons.

The original project document identified three (3) immediate objectives: 1) Assist Provincial Treasurers in their assigned Provinces to support LLG financial management; Support the monitoring and evaluation of training activities delivered under AusAID funded PFMTTP; and 3) Provide assistance to the PFMTTP project management in the conduct of provincial diagnostic studies. The overall rationale of the project and the design were considered to be sound, logical and consistent with the good governance principles of the government and the donors. However, as the project evolved, certain events shifted the emphasis in the nature of UNV activities from evaluation to provide direct coaching and mentoring functions in relation to training support, including Training Needs Analysis and delivery of diagnostic studies. During implementation of the project, an additional objective of providing office automation (4 computers and a network printer) and a Local Area Network (LAN) to each and every Provincial Treasury Office was supported and endorsed by all stakeholders through the Tripartite Review mechanism. This additional objective is currently being implemented and completion is expected by August 2003.

The Financial Management Improvement Programme under which both PFMTTP and SPFMTP projects rest is an integrated programme of reform of financial management at all levels of government of PNG administrative structure. It is the most significant single reform of financial management ever undertaken by GoPNG.

The evaluation of project performance was undertaken two months prior to project completion to assess outcomes and achievements of the project, including project management. The Evaluation Team was required to formulate recommendations for the consideration of UNDP. The evaluation was conducted by a Team comprising an independent consultant engaged by UNDP/UNOPS (Team Leader); one representative each from the DNPRD and DoF GoPNG, two AusAID staff members, the Programme Officer of UNDP and an independent consultant engaged by AusAID. The evaluation commenced in Papua New Guinea on 6 July for three weeks.

The Team found that SPFMTP objectives have been achieved and that the results of this relatively small component of the larger FMIP programme had exceeded expectations. The Project had contributed directly to the implementation and sustainability of PFMTTP training in the workplace. There is widespread support both from donors and within the provinces for the continuation of SPFMTP to support PFMTTP activities in the immediate term

(September – December 2003) and through its Interim Phase (from October 2003 – September 2004) and the Review Team endorses this view.

The Team identified several issues related to delivery of project activities including variable levels of support to the Project between provinces reflected through availability of resources; issues related to retention of the UNVs; project management issues including the role of the technical coordinator and operational issues related to the status of the UNV contracts and the currency of the project document.

The Team proposes solutions to address these issues and proposes eight recommendations for consideration by UNDP. Key recommendations include that the SPFMT be continued in the immediate term utilising available project funds and current resources for a period of 3 months; that an interim phase for a further 9 months be considered contingent on the availability of funding. Optional strategies are proposed regarding the resourcing of this phase. The Team also proposes that a second phase of the Project be considered for a further 3 years contingent on the design of a Project Document in tandem with the anticipated design of a 3 year forward provincial financial management programme to be conducted by AusAID. Strategies to enhance the retention of UNVs including written contracts/agreements between the province, the project and the UNV and the requirement for three-way discussion within the province prior to placement of the UNV are also recommended.

I. INTRODUCTION

A. Background of the project

The Support for Provincial Financial Management Training Project (PNG/99/002) was signed by UNDP, UNOPS and the Government of Papua New Guinea (GoPNG) in December 1999. The SPFMT project is, as the name suggests, a support project to the AusAID funded Provincial Financial Management Training Project (PFMTP), utilising the UNV modality, which together are components of the Governments of PNG's Financial Management Improvement Programme (FMIP). The FMIP is aimed at building the capacity of Provincial Treasury, district and LLG offices to absorb the functions of financial management, planning and budgeting as required under the Organic Law on Provincial Government and Local Level Government (OLPGLLG). The PFMTP provides training programme for provincial and district treasury officers, while the SPFMT provides on the ground training and coaching as well as follow-up on PFMTP conducted training in the provinces. In addition, the UNVs assist the provincial officers in the functional activities of the provincial offices.

In 1995 the OLPLLG was passed by the Parliament of Papua New Guinea and was subsequently implemented in 1997. Essentially it is an attempt to decentralise government functions and responsibilities by devolving substantial financial management functions and responsibilities such as planning, budget and finance to the sub-national level (Provincial, District and Local Level Administrations and Treasuries). The FMIP has been developed in response to identified financial management problems at the national and sub-national levels of government.

The project was designed under the first UNDP Country Cooperation Framework (CCF) 1997 – 2002, which focused on the following thematic areas: 1. Governance; 2. Environment and Natural Resources Management; 3. Sustainable Rural Livelihoods. In tune with Governance theme, the project was designed to provide support to decentralised planning and the Organic Law by assisting the process restructuring and by strengthening the PNG National Planning system in order to guarantee for a more coherent, decentralised, participatory, effective and long-term sustainable development goals. Particular attention was paid on enhancing financial management capacities at national and sub-national level to cope with and implement the requirements of the Organic Law.

Under the new United Nations Development Assistance Framework (UNDAF, 2003 – 2007) and UNDP County Programme Outline the overarching goal is stated as : "To support PNG's national development strategies for achieving sustainable human development and poverty reduction through equality and participation and the sustainable use of the country's natural resources while ensuring environmental conservation". UNDAF Objective 1 is "Enhanced Leadership and Participation" with the intended outcomes (among others) of a) building of governance capacity and b) Increased decentralisation, devolution and participatory decision-making process for improved access to basic services.

In the UNDP Country programme this overarching goal is operationalised through a focus on capacity building and human resource development for: 1) Good Governance and 2) Poverty reduction and sustainable livelihoods whereas 2) also includes environmental conservation.

The programme objectives under Good Governance entail institutional strengthening for accountability and constitutional compliance, as well as equitable allocation of resources to provinces and districts.

Linkages with the Government's policy and goals and continued relevance of the project :

The UN Development Assistance Framework (2003-2007) and The Policy Goals of the Medium Term Development Strategy (MTDS) of GoPNG (2003-2007) are intertwined in terms of policy articulation, strategies for interventions in the governance sector, especially in relation to transparency and accountability in financial management process, as well as in relation to the articulated outcomes of the project under review. The MTDS articulates a core development strategy that will provide the guiding framework for the government's expenditure programme, as expressed in the annual budget. The core development strategy is based on the government's Program for Recovery and Development, which comprises good governance, export-driven growth, rural development and poverty reduction. Secondly, it articulates the wider policy framework that will help put in place the enabling environment for the Programme for Recovery and Development, and complement the government's expenditure programme; and thirdly, it is intended to improve fiscal governance by embedding a robust Public Expenditure Management (PEM) framework into PNG's Budgetary systems and processes. The three key objectives of the PEM framework are fiscal discipline, the strategic prioritisation of financial resources, and cost-effective implementation of programme.

The Government's Public Expenditure Review and Rationalisation (PEER) Programme is aimed to improve the quality of government expenditures by reprioritising available funds in accordance with government's development objectives. In this regard one of the four themes of the PEER is "restoring the Integrity of the Budget Institutions and Systems" aiming to improve the effectiveness and efficiency of PNG's budgetary processes and systems. The identification of improved measures for budget execution will reduce costs while measures to strengthen the integrity of the budget system will reduce the scope for expenditures over-runs".¹

Although the SPFMT project was conceived and designed some seven years ago in support of the PFMT, the project enjoys its continued relevance. In fact, the relevance has been heightened by two factors: 1.increased focus on devolution of power to the provincial and local government levels through steady implementation of the Organic Law; and 2. increased need for prudent management of public monies based on the principle of honest, efficient and accountable financial management practices. The continued relevance of this project is also linked to the need to continue with the mentoring and on the job training and capacity building amongst the provincial and district treasuries to manage and remain accountable for public funds. The deterioration in government financial management practices, low privatisation receipts, and poor quality of financial reporting at the national and sub-national levels coupled with serious vacuum in leadership and management at all levels reinforce the continued relevance of this project. Through the UNV support, significant results have been achieved with regard to compliance to the Financial Management Act (FMA). However, financial management capacity still remains a high priority of the GoPNG as well as its donor partners, not only in the national level but also at the provincial and district level. The support provided by the SPFMT project is one but highly catalytic intervention in this area. SPFMT project justification is still valid under the current UNDP Country Programme and

¹ GoPNG Public Expenditure Review and Rationalisation (PEER) Policy Paper

UNDAF themes and in the context of UNDP's support for the implementation of the Organic Law.

Linkages with other UNDP projects/upcoming activities:

One of the aspects of the TOR is to examine the linkages of the SPFMT project with other UNDP projects and future interventions. While this aspect is adequately covered under Section III E (Development Objective), it may be worthwhile mentioning that UNDP is funding a very closely linked project in support of its Governance goals and decentralisation efforts of the GoPNG. The project is called Strengthening Capacity for Provincial and Local Level Planning [PNG/03/001] funded by the UNDP administered Democratic Governance Thematic Trust Fund (DGTTF, USD 100,000). The Project Document was signed between UNDP and GoPNG in March 2003 with DGTTF focal area Decentralisation and Local Governance under NEX (National Execution, GoPNG) execution modality.

Albeit small in terms of its financial outlay, it is a highly strategic intervention in terms of strengthening capacity in provincial and local level planning through training at national and district level, and through formal training delivered in collaboration with the PNG Institute for Public Administration (PNG IPA). Further, a review of planning manuals will be facilitated with the view of assisting Human Resource Development efforts at the Provincial level. The development of training modules is to be rolled out through IPA regional training centres, targeting provincial and district planners. The ultimate objective is to enable the production of results based district plans, increased allocation of resources to health, education and law and order. These plans are linked to the National Poverty Reduction Strategy (NPRS) as well as PNG Medium-term Development Strategy (MTDS), which in turn capture the Millennium Development Goals (MDG).

The Project specifically targets gaps in national efforts to strengthen financial management capacity at provincial, district and local level. Its objectives are greatly in tune with the findings and recommendations of the present SPFMT project evaluation which indicate that a mere focus on technical support by UNVs to Provincial Treasuries does not capture and address issues of weak financial and planning management capacity at sub-national level.

Thus, a strong cooperation and collaboration with FMIP, FMP, PFMTTP as well as SPFMTTP is vital in order to harness shared efforts with regard to strengthening financial management at sub-national level. Lessons learnt through the SPFMT project will greatly facilitate the direction and approach of this project, as well as in the expansion of this initial intervention.

B. The Project

The SPFMT project utilises UNVs over a two and a half year period within the framework of the PFMTTP and FMIP. The project will officially come to a close on 30 September 2003. At present there are 5 international UNVs and 4 national professionals based in 9 provinces and serving 17 provinces.

At the end of the project, it is envisaged that the SPFMTTP through the UNVs would have contributed to the following outcomes²:

At national level:

² UNDP Project Document 1 December 1999

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- Improve knowledge of sub-national financial management;
 - Develop capacity to coordinate financial management training at the national and provincial levels;
 - Develop a rolling human resource development and training programme to support the implementation of the PFMTTP; and
 - Enhance capacity to monitor sub-national financial management performance;

At sub-national level:

- Develop new training and operational support manuals for sub-national financial management in provincial, district and LLGs;
- Develop new accounting system and a cadre of people trained in accounting and financial management at the LLG level;
- Enhance capacity of Treasury officials at all levels in all provinces in relevant aspects of financial management;
- Provincial treasuries will be able to produce budgets, financial management reports and statutory accounting reports regularly and on time;
- Complete Financial diagnostic reports in ten (10) provinces; and
- Enhance integration between training in financial management and training in planning and budgeting.

Operationally the project has encountered numerous obstacles. The task of recruiting the UNVs and National professionals took more than the necessary time and reduced the actual duration of UNVs in the field. This problem was exacerbated with the provincial governments' inability or slow provision of accommodation and other office facilities for the UNVs to commence work in the field. In a few situations, recruited UNVs left for personal or safety reasons. Detail discussion on these issues follows in this report.

The original project document identified three (3) immediate objectives:

- Assist Provincial Treasurers in their assigned Provinces to support LLG financial management;
- Support the monitoring and evaluation of training activities delivered under the AusAID PFMTTP; and
- Provide assistance to the PFMTTP project management in the conduct of provincial diagnostic studies.

During implementation of the project, an additional objective of providing office automation (4 computers and a network printer) and a Local Area Network (LAN) to each and every Provincial Treasury Office was supported and endorsed by all stakeholders through the Tripartite Review mechanism. This additional objective is currently being implemented and completion is expected by August 2003.

The Project Inception Report was considered by stakeholders at a meeting held in June 2001 with the report updating the Project Document (PD) to take into account developments since preparation of the PD (December 1999). The meeting gave broad endorsement to the project and its immediate objectives as well as endorsed the following main recommendations:

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- a) Increase the number of UNVs from 10 to 12 and the base locations they are expected to serve
 - b) Purchase of portable computer equipment for the UNVs as opposed to desktop computers
 - c) Accommodation arrangements for UNVs whilst undergoing the induction training programme and the need for Provincial Treasurers to confirm availability of accommodation before UNVs could be relocated
 - d) Endorsement of a Revised Budget that took into account changing factors.

The Project Tripartite Review Meeting (TPR) held on 24 April 2002 reviewed the Annual Project Report prepared in accordance with the UNDP Programming Manual. Essentially, the report highlighted the achievements of the project to date, identified major issues and problems affecting achievement of project results and made recommendations on how these issues or problems could be resolved. Recommendations that were endorsed by stakeholders can be summarised as follows:

- a) In view of the lead-time required to recruit International UNVs and considering the remaining life of the project, the project should now only recruit local professionals to fill vacant positions or replace International UNVs who resign.
- b) To alleviate delays in deployment, Provincial Governments should consider providing temporary accommodation until permanent accommodation is secured. In addition project staff should be offered to all 19 Provinces and deployed on a first come first served basis.
- c) FMIP Programme Manager to contact all Provincial Administrators to discuss the issue of budgetary support to finance logistic support costs of UNVs and in particular residential accommodation.
- d) For administrative and budgeting purposes, personnel contracts of staff engaged to implement the project expire at the same time as the expected project completion date (30 September 2003).
- e) SPFMT project funds be utilised for the purpose of UNV in-Province travel, installation of a separate telephone line and operation of an Internet account.

With respect to item 'e', GoPNG expressed concern over the lack of support provided by Provincial Governments and felt uncomfortable with the TPR decision to use project funds for UNV logistic support costs. Essentially, it was felt that GoPNG should honour their commitments as per the Project Document. The FMIP Programme has since been allocated additional funds for this purpose and funds have been transferred to the respective Provincial Treasury Offices for UNVs' use.

C. Evaluation purpose and the team's response

This evaluation exercise was conducted two months prior to the formal closure of the project (i.e., 30 September 2003). The scope and objectives of the evaluation as stipulated in the TOR are comprehensive and forward looking. According to the knowledge of the Evaluation team, no formal external evaluation of this project was conducted in the past. Summarising the contents of the evaluation TOR, the Evaluation team understands that this comprehensive evaluation was to accomplish the following objectives:

- A. Assess the project's achievements against the project's original objectives and its corresponding outputs and indicators of performance. In this regard the evaluation exercise examined the design of the project and its continued relevance, the efficacy

of the management and implementation structure of the project, and perceived impact of capacity building endeavours through the services of the UNVs and the Technical Coordinator's inputs. In addition, the various resource constraints and other challenges, including the absorptive capacities within the government were also examined;

- B. Assess if this project has so far contributed to the broader development outcomes and the factors that have facilitated or hindered the achievement of these outcomes. In this context, the Evaluation team examined the relevance and effectiveness of the partnership arrangements that have been envisaged in the PD;
- C. Linked to the above two purposes, the evaluation team was required to identify appropriate linkages and synergies with other programmes and interventions of donors such as with the FMIP, PFMP and other joint planned activities of the GoPNG and donors, including the CCA/UNDAF's Plan of Action and upcoming MDG and DGTF projects; and finally
- D. Formulate, if appropriate, a revised project document or design a second phase project based on the findings and independent views of the Evaluation team. As this report analyses, the team does not recommend an immediate new full fledged project to succeed the current phase. It does however recommend continuation of UNDP assistance for one year, beginning 1 October to coincide AusAID's interim phase arrangement for the PFMP. Detail discussion and specific recommendation with regard specific strategies in order to enhance the impact of the project during the interim phase are contained in the subsequent sections of this document. Hence, the common consensus is not to proceed at this stage with a new design or a formulation of a second phase project.

The TOR of the Evaluation exercise is comprehensive and provides a reasonable account of the genesis of the project as well as the critical issues and constraints facing the project. The management issues have been critical to the functioning of the project and have had significant impact on the sustainability government's ownership and capacity transfer at the national and sub-national levels. The Evaluation team feels that given the comprehensive scope and nature of the TOR, time allocation with regard to consultation, field visits, debriefing meetings and report preparation have been rather unrealistic. However, the evaluation team, while remaining allegiant to the TOR has attempted to creatively organise its time schedule and covered as many areas as possible to provide the UNDP management and the GoPNG a holistic picture of the project's progress as well as impact and relative advantages between the current arrangements in the project and other practical options for the future. These include reviewing the implementation issues, UNOPS and UNV Section's role, relative impact of utilising locally engaged volunteers and International UNVs, issues related to counterpart contribution, relevance of current geographic focus, perceived role of UNVs at the government level (mentoring vs. line functions), linkages between UNVs' role with other related functions such mentoring in planning and management areas, and gender issues.

Methodology:

The evaluation was conducted by a Team comprising an independent consultant engaged by UNDP/UNOPS (Team Leader); one representative each from DNPRD and DoF GoPNG, two AusAID staff members, the substantive Programme Officer of UNDP and an

independent consultant engaged by AusAID. The evaluation commenced on 6 July for three weeks (6 - 27 July 2003) with the arrival of the Team Leader to Port Moresby.

The team largely followed the suggested methodology in the TOR. However, minor adjustments to the methodology were made as the mission progressed taking into account the logistics, availability of key stakeholders at various levels and also availability of some team members for the entire duration of the activity. The following methods were used to conduct this evaluation:

- § Pre-visit desk review of documents received from UNDP;
- § Consultation with UNDP, AusAID, DNPRD, DOF, various relevant project team, including FMIP, FMP, PFMTTP, provincial and district level officials and other stakeholders, and the project management team, including some UNVs;
- § Visits to three provinces: Bougainville, Sandaun and Milne Bay. Time constraints prevented the team to visit other provinces. However, these three provinces not only represented a good mix of geographic, cultural and administrative diversity, but also of quality of programme delivery and other resource and administrative bottlenecks. While in Sandaun the Team observed a PFMTTP course (PBAR) in progress and met with course participants and trainers;
- § Informal and formal interviews with stakeholders at the national and sub-national levels; and
- § Review relevant documents and records.

The Team, as part of this exercise had a briefing and debriefing meetings with UNDP Resident Representative and Resident Coordinator at the outset and briefing and consultation with AusAID staff from the Post and Desk. Debriefing meeting was also held with the DNPRD and DoF officials and appropriate feedback from the various stakeholders on key issues were taken into account in preparing the final report for submission to UNDP.

Although at various fora discussions were held to prepare for an external evaluation in accordance with the project document, it was not until two months prior to the project's termination that this evaluation was finally conducted, albeit in a restricted scale.

AusAID conducted an independent Performance Assessment by the Technical Advisory Group (TAG) for the PFMTTP in April/May 2003. Whilst the draft Aid Memoire was shared with the evaluation mission, the full report was finalised only while the evaluation mission was undertaking its activities in PNG..³

UNDP Port Moresby's support in this independent evaluation was gratefully acknowledged by the members of the team. Special mention may be made of the support from the UNDP Programme Officer who is also a member of the team, in the form of timely logistical arrangements, organising relevant meetings, contribution in the consultation process and to the draft report, and making available pertinent documents to the Team members.

³ The PD states that the project shall be subject to evaluation in conjunction with the evaluation (Review) of the AusAID project.

II. PROJECT CONCEPT AND DESIGN

This section analyses the Team's assessment of the logic, relevance and soundness of the project design in the context of the objectives, achievement indicators, outputs, activities and inputs envisaged in the project as well as the various implementation arrangements that have been put in place.

A. Overall assessment

The overall rationale of the project and the design were considered to be sound, logical and consistent with the good governance principles of the government and the donors. However, as the project evolved, certain events shifted the emphasis in the nature of UNV activities from evaluation to provide direct coaching and mentoring functions in relation to training support, including Training Needs Analysis and delivery of diagnostic studies.

While the team feels that the overall design of the project maintains its continued validity, there are a few areas which remain deficient in the project design:

- Lack of sufficient quantitative targets and Logframe:

The project does not contain sufficient quantifiable indicators and benchmarks against which the outputs could be measured. However, it is recognised that since the project design was undertaken independent of the PFMTP, such variable indicators were not absolutely clear at the design stage. Log frames are key design instruments to verify the progress and impact of projects lending itself to a practical assessment of project targets. As a good management practice, the project could have set specific verifiable indicators with quantifiable targets and updated this log frame at least annually.

- Assumptions and Risk Management :

The SPFMT project design made several assumptions about levels of UNV inputs; levels of local resources and risks to the project. It is assumed, for example that one UNV can effectively cover multiple provinces; risks related to security and retention of UNVs are not noted in the PD and therefore there are no strategies to address these risks. This directly links with the issue of sustainability of the project.

- Inadequate recognition to the diverse capacity and over stretched absorptive capacity:

The design falls short in recognising early the competing priorities within a complex demand driven environment that have subsequently placed significant pressure on the provincial and local level governments to devote the time required in this project. This was further compounded by the lack of focus in the design in relation to effective coordination arrangements amongst the Provincial Administration, Provincial Treasuries and the LLGs.

- Creating a core group of mentors within the various levels:

The Team recognises that a project of this nature must be able to develop a core group of mentors and coach at the Provincial and District levels in the interest of sustainability and to address the issue of staff turn over in the government. While the Team was pleased to note that some core mentors are already in the making by way of either their deep interest to learn

and help others learn, this is by far the product of individuals' level of interest and commitment, and not the result of a deliberate attempt by the project. Future design of the project needs to take this aspect into consideration and institutionalise the process of developing a core group of mentors.

As the PFMTTP is moving towards an Interim and Second Phase, these phases may include a range of components which could require a variation in the nature and levels of SPFMT inputs. These changes to PFMTTP may provide an opportunity to address some of the above issues identified.

B. Outputs, activities and inputs

In support of the three stated immediate objectives of the project (refer to Section I. B above), several outputs, activities and inputs were identified in the PD for the achievement of the immediate objectives. Annex 7: Performance Against Logframe describes the achievements against each of the envisaged outputs.

While the Team maintains that there was a scope to quantify and in some cases qualify the activities of the project, the Team by and large found that the outputs and activities in the project were most relevant to support the achievement of the project's immediate objectives. The Team also feels that the nature of inputs proposed in the project document was largely consistent with the activities envisaged.

As indicated elsewhere in this report, the SPFMT project is not independent of other interventions under the FMIP programme. The actual success and failure of this project is highly dependent on the outcomes of other interventions, and in particular the AusAID funded PFMTTP. Judged purely from the design stand point, the activities, outputs and inputs in the PD are relevant and match the intended purpose of the project's support role to the PFMTTP. Weaknesses in the PFMTTP delivery including changes in priorities, delays in the project activities, pace of training and absorptive capacity in the provincial governments, as well as resource and coordination issues at the provincial and local levels have impinged on the pace and outcomes of the SPFMT project. The Team however feels that the TC undertook steps for periodic planning of available resources, and prepared reports and conducted a planning workshop which allowed the project to make appropriate adjustments as it evolved.

Input wise, the project budget was found to be adequate considering the various inputs envisaged in the original PD. Provisions were made for ten UNVs in as many numbers of provinces. Savings from the project supported the recruitment of five more UNVs and national specialists and covered seventeen provinces at some point in the project. The project did not envisage any administrative support to the TC, an issue raised by the TC. The PD did not provide any equipment list and hence the Team was unable to determine relevance of the originally agreed equipment in the context of the design. However, the TC provided to the Team a list of equipment procured under the project which were found relevant in the implementation of the project. UNDP agreed the procurement of computer equipment and installing LAN system in the provinces using savings from the project budget which received high appreciation from the counterparts. GoPNG provided adequate inputs in Port Moresby in line with the provision of the PD although support at the provincial level varied. This matter is dealt with in detail in other areas of this report.

C. Executing modality and project management arrangements

The project is being executed by UNOPS Asia Office in Kuala Lumpur. The Project Document states that UNOPS, as the executing agency, will be responsible for 'technical backstopping' of the project. This essentially meant UNOPS' role in the selection and recruitment of the Technical Co-ordinator (TC) for the project as well as recruitment of the international Team Leader for the Evaluation exercise.

United Nations Volunteer (UNV) Office in Bonn is responsible for the selection and recruitment for International UN Volunteers in accordance with its nominated role as the associated agency for the project. In the process of the implementation of the project, UNV Bonn submitted candidates to UNDP and the FMIP Programme Manager for their final selection using telephone interviews where appropriate. Final contracts were administered by UNV Bonn through the UNV Unit situated in the UNDP Office in Port Moresby. This small unit which is currently managed by a National Programme Assistant was previously managed by an International UNV Programme Officer consistent with the practices in many other Field Offices of UNDP, especially in countries which host significant number of UNVs.⁴ The UNV Unit extends its communication facilities to both the Provincial treasury and administration. This assists with communication to the District Offices. In addition, other communication facilities such as two-way radio and FM radio are utilised for communicating with District offices. The UNV Unit arranges logistics, travel and leave administration for the assigned UNVs.

While UNOPS is the executing agent for this project, regular financial disbursements are delegated to UNDP Office in Port Moresby based on financial authorisation from UNOPS KL. UNOPS has been regular in submitting their Project Delivery Report (PDR) to UNDP which is the yearly financial status report. However, the Evaluation team understands that the PDRs often contain anomalies such as charges to inappropriate budget lines, omissions of expenditures made and delayed recording of expenditures. This seriously inhibits the role of the TC and UNDP Office in adjusting their expenditure plans for the project. Occasional delays in transmitting financial authorisation by UNOPS to UNDP Port Moresby have also hindered speedy processing of payments by UNDP. The Team was unable to determine exact financial position in the project under different budget lines till the time of this report preparation.

In future, if a formal UNDP project formulation is to proceed for the second phase of this project, UNDP may wish to consider other executing modalities appropriate for this type of projects, such as National Execution (NEX) or Direct Execution by the field office or a combination of NEX with UNOPS acting as the cooperating agency. This, however, will have to be judged in the context of availability of spare and effective capacity within the existing resources of UNDP.

The Terms of Reference made available to the Evaluation team with respect to the UNV Specialists⁵ refers to the UN Department for Economic and Social Affairs (UNDESA)⁶ as

⁴ UNV Programme in the UN system in PNG includes services of two female International UNVs in UNICEF programme: one under PNG/02/V51 – Child Protection Programme and the other with UNICEF's Health Section (Nutrition Specialist).

⁵ Annex 3 - Post Description of UNVs uses 'Government Training Specialist' as the official title of UNVs.

the proposed executing agent for the project. The team was unable to ascertain from the existing institutional memory within the project team the background for this apparent initial thought on executing arrangement. Not only the job contents have evolved between the time of their conceptualisation to the current time, some of the administrative arrangements have also undergone changes. Despite this, no revisions to these Job Descriptions were made and most UNVs consulted have not received any updated or tailor made Job Description to suit their individual situation. Linked to this was the absence of a formal performance monitoring system for both the TC and the UNV specialists.

The PD and the revised Job Description of the TC state that the incumbent will report to the FMIP Programme Manager and the Steering Committee through the PFMTTP Project Management Team in relation to the implementation of the PFMTTP. The DOTP counterparts, UNVs and PFMTTP staff form a team aiming at meeting the shared objectives of the two projects. No formal reporting requirement of the TC to UNDP is envisaged in the PD. The original Job Description of the TC as per the Project Document was predominantly administrative and quality assurance functions in relation to the UNV inputs and was limited in terms of advisory and intellectual support to the governance and related financial sector management issues. However, the TC shared with the Team a revised Job Description from UNOPS which formed the basis of his contract with UNOPS. This Job Description includes management functions as well as some strategic functions as part of his technical coordination role. This calls for his role as a resource person for advocacy and source of international best practice knowledge to the project. While the Team noted a general satisfaction by the UNVs and other stakeholders consulted about the quality and timely support to the project by the TC, suggestions were also made by various stakeholders that the TC's relatively senior level position in the programme could be better utilised with some value addition in his TOR to embrace some high level strategic advisory role to the programme as a whole and to UNDP around the evolving debates on governance issues and strategic planning of resources. The Team was nonetheless appreciative of the commitment of the PT who rose up to many challenges presented by the project in a most difficult, complex and resource constraint environment. As the supervisor to the TC, the FMIP Programme Manager has been playing his due role, including preparation of the TC's annual performance reports.

The national implementing agency chosen for the project, i.e., Department of Treasury and Planning of DoF is the mandated focal point in the government in the context of the OLPLLG. This department has also formulated the FMIP and allocated resources for the implementation of the multi-donor programme, of which the SPFMT project is a part.

Although the PD envisages the project will play a coordinating role at the various policy and reforms level, the project had limited scope and capacity to undertake this complex task. This relate to the proposed coordinating arrangements between the SPFMT and other institutions, such as the National Training Council, Department of Education, Department of Industrial Relations, DPLGA and PNGIPA as well as with NMA sub-committees. However, as part of the FMIP, the project actively collaborates with FMIP, AusAID and ADB projects and through the FMIP participates in the coordinating functions at the various policy and operational levels.

⁶ The current Job Description of the TC states that the project will be executed (by UNOPS) with technical backstopping by the UN Department for Economic and Social Affairs (UNDESA). The Team found no evidence of UNDESA's involvement in any stage of the project so far although UNDESA's technical competence in the area of Public Sector Financial Management is widely recognised.

As part of project implementation requirements, the project is subject to joint review by the GoPNG, UNDP, AusAID and UNOPS at least once a year.⁷ The Team has reviewed the compliance of this requirement and is satisfied with the compliance. Two Tripartite Review Meetings (TPRs) were held in June 2001 and April 2002. The TC has also prepared a number of substantive progress reports (December 2001; December 2002 and April 2003) which were comprehensive and objective, and addressed some of the constraints faced by the project at different stages of its implementation. Several remedial actions and forward looking approaches to problem solving were identified in these reports which were of significant benefit to the TPR in deciding on appropriate course of actions. The TC and representatives of UNDP have also participated in quarterly reviews of the project convened by the Project Co-ordination Committee established for the purpose of PFMTMP to monitor project implementation. Discussion on the actual implementation of the various recommendations of the TPR follows in Section III of this report.

Cost-effectiveness of the UNV modality and execution arrangement:

There has been a wide appreciation of the work of the UNVs, both national and international by all stakeholders consulted without any exception. This project can serve as a model for a strong and high impact results arising out of the involvement of UNVs in a most difficult, stressful and resource challenged environment. Several comparative advantages have emerged through this UNV modality: 1. providing volunteerism and community participation through the technical support and mentoring functions of UNVs in the widely dispersed provincial administration system in PNG; 2. cost effectiveness compared to the high quality technical services provided by the UNVs; and 3. bringing in international best practices in the areas of mentoring, coaching and on the job training. The value that is brought through the UNV services clearly outweighs the cost associated with the cost associated with their allowances and other expenses. However, cost effectiveness of the project could have been better judged if the overall management role of the project was vested in a senior UNV as opposed to an International Technical Coordinator supported by an effective and well managed UNV Unit in UNDP Port Moresby. The Team was pleased to note some positive feedback from various persons met about the good support from UNV Headquarters and its timely response to issues from time to time.

The Team noted that the involvement of UNOPS in this project has been rather limited with the exception of financial authorisations and recruitment of the TC. There has been no feedback on substantive reports, including the TOR for this evaluation exercise. UNOPS Representative from Kuala Lumpur, however, attended the Annual Project Review Meeting in April 2002.

Checks and Balance in monitoring:

Given that the SPFMTP is part of the larger FMIP programme, there has been sufficient checks and balance between the various components of the FMIP. The progress in one component of the FMIP impacts on the other. As the UNDP project is in support of the AusAID PFMTMP, the timeliness and quality of the delivery of PFMTMP as well as its impact on FMIP ought to influence the process and quality of the SPFMTP project. Hence, the various monitoring mechanisms established within the overall FMIP programme are invaluable to the successful implementation of SPFMTP project, independent of the specific

⁷ See Section H in PD. Project Reviews, Reporting and Evaluation.

monitoring, evaluation and reporting standard established for the SPFMT project. Notwithstanding the potential value of the various Committee system established under the FMIP programme, some FMIP Team members expressed their concern on 'committee overload and fatigue'⁸. There is common representation in these Committees that is often viewed as time consuming given the overlapping roles of the Committees.

III. PROJECT IMPLEMENTATION

A. Overall assessment

The Financial Management Improvement Programme under which both PFMT and SPFMT projects rest is an integrated programme of reform of financial management at all levels of government of PNG administrative structure. It is the most significant single reform of financial management ever undertaken by GoPNG. The Mission Statement of the FMIP is "to implement best practice and transparency in Government financial management within and between National, Provincial and Local-level Governments in Papua New Guinea".

The FMIP Strategic Framework identifies the reform strategies necessary to realise this mission and the broader goals to the reform of financial management. The SPFMT project has uniquely contributed to one of the key goals of FMIP, namely, support to effective decentralisation of financial management – achieve financial management decentralisation under the Organic Law so that the need for national fiscal control, standard financial systems, propriety, accountability and transparency are balanced. In this process, the project has also contributed to enhancement of accountability and transparency by demonstrating to the provincial and local levels some of the best international standards of fiscal transparency through training, mentoring and coaching to staff so that they remain accountable for financial transactions and their use of public money.

The PFMT and SPFMT partnership with the GoPNG has achieved milestone in the submission of Financial Statement by Provincial Governments and LLGs to comply with the reporting requirement under the Organic Law and the Public Finances (Management) Act 1995. The delivery of training and the reinforcement of training at workplace situation through one-on-one coaching by UNVs is making significant impact on staff capacity and motivation of staff. This was genuinely acknowledged not only by the government officials at the national level but also by the trainees, donors and all stakeholders met by the Team.

The following section highlights the results and impact of the project judged against the outcomes that the project is expected to achieve at the end of its implementation:

At national level:

Improve knowledge of sub-national financial management:

- UNVs have assisted with the awareness of and interpretation of the Public Finances (Management) Act 1995

⁸ The FMIP has a high level Steering Committee which is represented by all sub projects and donors. In addition, there are four sub-committees followed by working groups under each sub-committee. Independent of these committees, AusAID project has a Project Coordination Committee and UNDP has a Tripartite Review Meeting mechanism.

-
- UNVs have assisted with the awareness of and interpretation of the Finance Instructions issued by Secretary, DoF

The capacity to coordinate financial management training at the national and provincial levels:

- UNVs have provided strategic support and technical input to all 222 PFMTTP and FTU courses (see below)

The rolling human resource development and training programme to support the implementation of the PFMTTP :

- UNVs have supported the implementation of the DoF Training Policy
- UNVs have provided strategic support and technical input to all 222 PFMTTP and FTU courses (see below)

Enhanced capacity to monitor sub-national financial management Performance :

- UNVs have provided strategic support and assistance to the Public Accounts Committee, DoF and Provincial Treasury and Provincial Administration Offices in the monitoring of sub-national accounts

At sub-national level :

Provincial, district and LLGs will have new training and operational support manuals for sub-national financial management :

- Manuals have been developed in conjunction with PFMTTP and extensively workshopped with PTs and their officers with support from UNVs

The LLG system will have a new accounting system and a cadre of people trained in accounting and financial management :

- UNV have assisted with training at the LLG level and with mentoring of officers
- 46 Planning, Budgeting, Accounting and Reporting (PBAR) LLG workshops have been held with support from UNVs

Treasury officials at all levels in all provinces will be better trained in relevant aspects of financial management :

At 30 June 2003, the following courses have been delivered by PFMTTP, in many instances with active support from the UNVs:

- 42 Bank Reconciliation Courses;
- 19 Provincial Management Reporting Courses;
- 3 Train-the-Trainer Courses;
- 3 Introduction to Computers (ie Computer Awareness) Courses;
- 9 Training Courses for Provincial Treasurers;
- 3 Training Needs Analysis Courses (2 for PTs and 1 for Local Level Government);
- 3 Treasury Planning, Budgeting, Accounting and Reporting (PBAR) trials Part A;
- 17 Treasury Planning, Budgeting, Accounting and Reporting (PBAR) trials Part B;

7 Treasury Planning, Budgeting, Accounting and Reporting (PBAR) trials Part C;
 1 Planning, Budgeting, Accounting and Reporting Review Workshop;
 31 Treasury Planning, Budgeting, Accounting and Reporting (PBAR) Part A workshops;
 28 Planning, Budgeting, Accounting and Reporting (PBAR) Part B workshop;
 10 Planning, Budgeting, Accounting and Reporting (PBAR) Part C workshop, and
 46 Planning, Budgeting, Accounting and Reporting (PBAR) LLG workshops.

At 30 June 2003 a total of 2,585 participants have benefited from the training with 23.13% being female and 76.87% being male.

Provincial treasuries will be able to produce budgets, financial management reports and statutory accounting reports regularly and on time :

- In the provinces where UNVs are based, a marked improvement has been noted in the production and timeliness of financial reports and budgets being prepared and submitted.

Financial diagnostic reports will have been completed in ten (10) provinces:

- 19 Diagnostic and Training Needs Analyses Studies have been completed (that is, all provinces).

Enhanced integration between training in financial management and training in planning and budgeting :

- The Planning, Budgeting, Accounting and Reporting (PBAR), Bank Reconciliation, and Provincial Management Reporting (PMR) courses for the Provincial Treasury, District Treasury and LLG officers have been undertaken in a holistic and integrated approach.
- The mentoring by the UNVs after the above courses has increased participants understanding and capacity to apply the lessons learned.

The project, notwithstanding the many challenges it faced over its life, performed in an excellent manner. The Team's overall assessment of the quality of project implementation can be summarised in the following table:

Endeavours	Excellent	Good	Satisfactory	Needs improvement
Advocacy/attention to broad objectives of the GoPNG and governance issues	◆			
Project promotion/visibility			◆	
Links to relevant agencies (i.e., Auditor General's Office, DNPRD, DOF, FMP etc)		◆		
Capacity Building/Skills		◆		

transfer				
Attention to gender issues by choice			◆	
Government Inputs at Provincial Levels				◆
Planning of Resources/Work Plan/Strategic Adjustments			◆	
Attention to sustainability		◆		
Meeting deadlines and project goals			◆	
Monitoring and Evaluation		◆		
Risk Management			◆	
Budget Control		◆		
Mentoring role	◆			
Project Impact	◆			
Overall Management			◆	

As reflected in the above table, the project remained deficient in a number of areas that are linked to either systemic issues in the government and UNDP's project management process, or absence of effective coordination of resources between the various levels at the Provincial and LLGs. No doubt this is a complex project, operating in a very difficult environment and resource challenged circumstances. Notwithstanding the many challenges faced by the project, the Team is convinced that there are strong evidence of government's ownership in the project, genuine commitment to support the project team and general receptiveness to change. In Section III of this document, the Team identifies some of the constraints faced by the project and provides some strategic recommendations for consideration by the GoPNG and UNDP as a forward looking approach to the project.

Project management from UNDP side also suffered numerous obstacles, mainly due to the multi-layer execution arrangement and absence of effective backstopping arrangements from the UNDP Office. It was however noted by several stakeholders that with the nomination of a substantive Programme Officer from UNDP to manage this important project in the last three months, there has been marked improvement in the quality and speed of project management by UNDP.

B. Delivery of inputs

The total budget for the Project is USD 1,390,130 that includes a third party cost-sharing contribution from AusAID of USD 907,541 (increase up from original contribution of USD 875,000), which was contributed to finance the assignments of UNVs and national professionals.

At various stages of the project implementation, several adjustments were made to the budget through inter line transfer of funds in order to reflect actual expenditures and for the delivery of additional inputs included in the project during its implementation. These include:

- Assignment of an international as opposed to a national project coordinator
- Procurement and roll out of LANs to all 19 provincial treasuries in PNG (UNV budget line was reduced since originally allotted budget was considered high)
- Procurement of Laptop computers for all project personnel

- Procurement of security radios for project personnel; and
- Procurement of one digital camera

The following table shows the original budget total as well as current budget total including the classification of inputs into the following categories⁹:

Budget Line	Category	Original Total Budget 'A' (incl. AOS) in USD	Current Total Budget 'G' (incl. AOS) in USD
019	PROJECT PERSONNEL TOTAL (TC, Official Travel, Mission Cost, UNVs)	1,220,730	1,012,875
049	EQUIPMENT TOTAL	156,200	353,057
059	MISCELLANEOUS TOTAL	13,200	24,198
099	BUDGET TOTAL	1,390,130	1,390,130
109	Cost Sharing TOTAL (AusAID)	875,000	907,541
999	Total UNDP contribution	515,130	482,589

Excluding the support cost (AOS) of 10% to UNOPS as the executing agency, the net amount of funds available to the project at its signing was USD 1,343,300.

Some funds of the AusAID cost-sharing contribution have been allocated to other budget lines (mainly equipment) since actual expenditures for the UNVs have been much lower than originally estimated. The budget line for official travel was also reduced since more than required funds were allocated previously.

The entire cost-sharing contribution of AusAID of USD 907,541 has been spent up to 2002 and the remaining funds in 2003 budget are TRAC 1 resources from UNDP. Mandatory budget revisions were carried out on a yearly basis as well as substantial revisions to reflect budget line re-allocations based on recommendations/decisions of inception report and Tripartite Review Meetings.

According to currently available estimates, within the current allocation of USD 332,754 under the 2003 budget, approximately USD 120,000 is likely to remain available beyond 30 September 2003. However, due to non-liquidated obligations, this estimate is subject to change and no definite estimate about funds availability can be done at this point.

C. Implementation of activities

Training and Mobilisation of UNVs

The Project document was signed in December 1999, preparations were undertaken to recruit personnel in 2000, and the first UNV was appointed in November 2000. When the TC took up his position in Port Moresby in March 2001 four international UNVs had been appointed. Subsequently, a total of 15 volunteers were appointed during the life of the project. Of these, ten have been international UNVs and five locally recruited specialists. While the initial appointment is for two and a half years, 6 have terminated employment prior to contract completion for a variety of reasons summarised below:

⁹ Based on information provided by the UNDP Office as of 23 July 2003.

Volunteer Name	Entry	Exit	Reasons for Termination
Ba Myint	Jan 2001	Apr. 2001	Inadequate English language capacity
Mark Basausau	Jun 2001	Jun 2002	Certified ill health
Juanita Villarosa	Aug 2001	Nov 2001	Madang identified as location assignment prior to resignation. Resignation due to delays in deployment of UNV
Laxman Paudel	Oct 2001	Feb 2002	Kokopo identified as location assignment prior to resignation. Family/security reasons
Ian Woodward	Aug 2001	May 2003	Alternative employment
Daryl Martini	Nov 2000	June 2003	Two and half years completed. Resigned for other employment

Of the 6 terminations, 4 remained with the project less than 4 months. Of these, 1 was terminated due to inadequate language skills, and 2 due to concerns regarding nomination of location assignment and concerns about mobilisation process.

At the time of the Evaluation 9 UNVs are at Post covering 17 provinces. Each UNV¹⁰ while located in one province serves two provinces. Of the 9, contracts for 2 end mid September and 5 on 30 September 2003, one on 19 December 2003 and one contract expires in March 2004. The TC's contract also ends in September 2003.

An orientation program conducted for UNVs in Port Moresby prior to mobilisation in the provinces comprised familiarisation with UNDP services and processes, language training, orientation to relevant PNG financial requirements and processes including the OLPLLG, the PFMA, and PGAS accounting systems. The duration of this training was 3 months; however some UNVs experienced substantial delays prior to mobilisation to work station. It took over eight months to place three of the UNVs¹¹ during which time they were stationed in Port Moresby assisting in the preparation of PFMTTP manuals. The reason for delays is cited as: "provinces were not prepared to receive them"¹² and it was indicated to the Team that many provinces were unwilling or unable to commit resources particularly secure residential and office accommodation and related support costs required prior to placement of the volunteer. The Team also notes the 15 month delay in the appointment of the TC.

Services provided by UNV to provinces, districts and LLGs

All the UNVs have performed a key role in upgrading the skills of provincial, district and LLG treasury and administration staff in preparation of bank reconciliations and end of year financial statements. This has directly contributed to the completion of outstanding bank reconciliations and annual financial statements (1997 - 2002) for Provincial and LLG accounts. UNVs have as well, upgraded computer skills in the provinces for electronic entry of data within PGAS and assisted in the establishment and review of provincial and LLG asset registers which are incorporated into LLG and provincial financial statements. These functions have been performed through mentoring and follow-up of PFMTTP PBAR and bank reconciliation and PMR training activities; one-on one on the job training and conduct

¹⁰ Except in the case of Bougainville.

¹¹ Rose Isana placed in Manus one year after recruitment.

¹² Project Brief PNG/99/002 SPFMT, undated

of workshops for treasury staff. UNVs have in addition, provided professional technical advice to treasury offices and LLGs as required including advice relating to PFMTTP participant selection for PFMTTP activities. They have also been actively involved in the coordination and provided professional inputs into PFMTTP diagnostic activities in all provinces where these activities have been conducted.

The Team notes however that assignment of UNVs to two provinces is a concern to the UNVs themselves¹³ especially where they are accompanied by family and are away for long periods of time. This practice reduces the level of input by the UNV in both provinces and appears to the Team to be counterproductive.

The Project also agreed to delivery of computers and installation of a Local Area Network (LAN) system to each Provincial Treasury office by May 2003. Computers have been delivered and LAN installed in 16 out of 20 sites.¹⁴

Achievements of the Project against the Logframe appear at Annex 4 of this Report.

D. Circumstances Affecting the Project

Several factors, both institutional and operational have affected the implementation of the project in varying degrees during the life of the project. Some of these factors were beyond the immediate span of control of SPFMT Project and were influenced by external issues, including some systemic constraints in the government, issues in relation to the implementation of PFMTTP itself, as well as project management process of UNDP. This sub-section gives a summary of the key circumstances affecting the project:

Status of UNV contracts

A total of 9 UNVs (4 international and 5 national) and the UNV Technical Coordinator are currently employed through the project. Of these 9, contracts of 7 UNVs end on 30 September, 1 on 19 December 2003 and 1 contract expires in March 2004. Of the 7 ending in September, it is understood that 6 are considering extension for a period of at least 3 months which would leave a total of 8 UNVs remaining in PNG to the end of the year. The TC will also consider a contract extension. Taking into account these expiry dates, accumulated leave credits, and the lead time required to recruit UNVs, urgent action is needed to ensure that the services of UNVs is continued. The current status of the contracts is summarised in the following table:

Name	Contract ends	Comments
Wilson Yee	30 Sept.2003	Lien with his government in Philippines will not be extended
Chandra Bhattarai	30 Sept.2003	Will extend to end 2003
Dharma Bajracharya	19 Dec. 2003	Unlikely to extend beyond December
Thomas Kanu	13 March 2004	Unlikely to extend beyond March

¹³ Progress Report, April 2003; p. 19

¹⁴ LAN and computer facilities still to be delivered to Kiunga (Western), Vanimo (Sandaun), Kerema (Gulf) and Mendi (Southern Highlands)

Raheel Sheikh	30 2003	Sept.	Could extend contract
Rose Isana	30 2003	Sept.	Could extend contract
Micky Dagi	30 2003	Sept.	Could extend contract
Pilatus Gramme	30 2003	Sept.	Could extend contract
Immaculate Abara	30 2003	Sept.	Could extend contract
Steven Lunn(TC)	30 2003	Sept.	Could extend contract

Delays in Mobilisation

Substantial delays have been experienced in the recruitment of the TC and UNVs. The TC position which was originally advertised¹⁵ locally together with the National specialist positions took 15 months to fill and it took approximately 9 months to advertise, select and mobilise international UNVs. It is understood that the process has been further prolonged due to the withdrawal of applicants in the final stages of recruitment. The recruitment of nationals¹⁶ to provincial positions was also postponed by the delay in the recruitment of the Technical Coordinator who was expected to be involved in the recruitment process.

The assignment of UNVs to provinces has been also slow, partly due to the lack of commitment of resources required to host the UNVs at the provincial level. This may have resulted from a limited understanding of the role of the UNV¹⁷ and /or a lack of coordination between the Provincial Administration and the Provincial Treasuries to commit resources for UNVs. While the Team acknowledges delays in the rollout of PFMT training; delays in assignment of UNVs to provinces postponed the commencement and level of province based support to Treasurers.¹⁸

Retention of UNVs

The high attrition rate of UNVs is a major concern to the Team as well as to UNDP, AusAID and the GoPNG. This can be attributed at least in part to slow processes related to selection and assignment to provinces, poor accommodation and essential facilities, inadequate communication facilities, 'family unfriendly policies and conditions', poor health care facilities, and most significantly, poor security. Many provincial locations have intermittent access to power¹⁹; the topography of many provinces and costs inhibit both internal and external travel particularly to LLGs; communications are unreliable and there

¹⁵ Whilst the incumbent applied through the local advertisement recruitment is through UNV Bonn.

¹⁶ National positions were locally advertised and selected.

¹⁷ The Team notes that FMIP held several information activities for a range of stakeholders including provincial treasuries at the planning stages.

¹⁸ UNVs e.g. in Lae supported PT prior to rollout of training, and delayed commitments by Wewak and Madang provinces to provide accommodation for UNV has compromised the level of support provided in these areas.

¹⁹ During the Team's visit, power supply in Buka for example has been erratic, with long 14 hours of total absence of power supply in one instance. This seriously inhibits the use of computer in the preparation of the financial reports and other functions in the DT.

have been several security breaches involving the UNVs. Given the security risks in many provinces, the requirement for UNVs to cover more than one province makes it difficult to leave family in the base province. However, UNVs unaccompanied by family are only allowed one visit home in the two year assignment. Some of the housing provided within provinces is structurally unsafe and without adequate security. A report from UNICEF regarding the deplorable housing situation for their UNV reflects this situation.

UNV House: From a security and safety perspective, this is sub-standard accommodation. The building...is old and constructed of highly flammable materials. ... The wiring...is old and...a serious fire hazard...The elevated porch is made of wood that is rotting...and is in danger of collapse...(During my visit) the UNV House was without power for 3 days, an unacceptable situation.²⁰

Level of local commitment to SPFMT

The Project Document indicates that the Government will provide office space, equipment and support costs including supplies, utilities, telephone lines, security and accommodation for UN Volunteers and that appropriate prior consultation will take place between the Project and relevant provincial government authorities.²¹ Consultation between the Project (TC/FMIP) and Provincial authorities has been conducted prior to placement of the UNV to discuss the work of the UNV and commitment of local resources. However this has not always resulted in realisation of verbal commitments when the UNV is placed in the province and consequently several UNVs have been placed in situations with insufficient support including inadequate security, accommodation and supplies. These discussions have not to date been confirmed by a written agreement between parties to provide support and, as well, discussions have not always included the UNV.

The Team understands that in response to local resource constraints, the TPR (April 2002) agreed to fund UNV travel costs within the province, the installation of a telephone line in the UNV office and the operation of an internet account and that this proposal was endorsed by the FMIP provided that Provinces provide accommodation for the UNV. The Team however notes that some provinces have not committed secure housing for UNVs and while the Team understands that resources available to the provinces and LLGs are limited, low levels of support for the project in some provinces has affected the UNV outputs.

Pre Placement Consultation

The UNVs were unprepared for the relative isolation, comparative costs (of living, communication and travel), or the politically sensitive nature of their assignment prior to mobilisation to the provinces. It is significant that national UNVs are not assigned to work in their home province.²² The Team notes that while consultations have been conducted between the Project (TC/ FMIP) and Provincial authorities prior to placement of the UNV in the province to discuss the work of the UNV and commitment of local resources, this has not always included the UNV. In addition the Team notes that at times the consultation has been held when the volunteer arrives to take up his or her position as part of a process of introduction.

²⁰ UNICEF Trip Report; Port Moresby Feb. 2003

²¹ Project Document; p.26

²² The Team notes that the National Volunteer Service does not assign volunteers to their home province either

Role and Function of the UNVs

Absence of qualified staff, limited management skills and experience and poor communication between stakeholders within the provinces creates a climate of competition for resources, poorly motivated staff and, in many instances poor performance. This climate affects the quality of leadership and management in the provinces and impacts on the role and functions and level of resources available to the UNV who may be perceived as an outsider auditing the system.

The requirement for a transparent system devoid of political tensions between the various levels of government (provincial, district and local) and arms of government (treasury and administration) was raised by various stakeholders with the Team and has been noted in every one of the diagnostics exercises conducted to date.²³

These issues affect the outputs of the UNVs and need to be taken into account in delivery strategies. The volunteers are working in a fragile environment. The role of the UNV needs to be clear at the outset and, over the longer term may need to include support for PTs not limited to training of provincial staff in financial management but be extended to cover training and advice relating to leadership and management. That is, while it is beyond the mandate of the SPFMT to address these issues directly, the project may be in a position to support PFMT proposals²⁴ to address these issues in the Interim and Second Phase of PFMT.

The Project Design

The project was designed in 1999 prior to adjustments to two components of PFMT (outsourcing financial management training and diagnostics). These changes shifted the emphasis in the nature of UNV activities from evaluation to provide further focus and increased activities in relation to training support and the delivery of diagnostics. The Team notes that while the project stipulates an overall management structure embedded within FMIP, it also provides technical coordination inputs for UNVs in the field. However, there is no management component in the current design which specifies management related inputs or activities or specifying performance indicators to measure those activities. Project implementation has demonstrated the key role of the coordinator in achieving outputs and outcomes challenges and risks related to management of the UNVs. In addition, benchmarks and indicators of achievement of activities are not quantified in the current log frame²⁵.

The project has also made several assumptions about levels of UNV inputs; levels of local resources and risks to the project. It is assumed, for example that one UNV can effectively cover multiple provinces; risks related to security and retention of UNVs are not noted in the PD and therefore there are no strategies to address these risks. While the level of political commitment to the project is reported to be critical at the provincial level, local resources to support that commitment is overlooked in the design of the project.

²³ Diagnostic/TNA Study Report; Morobe Province May 2003,p.13 'Compliance Issues'

²⁴ Aide Memoire; TAG Performance Assessment Visit; May 2003; p. 35, 3.3.4; proposals relating to Leadership and Management

²⁵ e.g. the measure of success for Output 1.2 : "*Assistance to Provincial Treasurers*" is: "*satisfaction of FMIP management and PTs that UNV work conforms with DoF procedures*"

The Team regards the project design as sparse in its detail; and considers that it underestimates the complexity of a project of this nature. While the evolving nature of the design has overtaken the project, these design issues have affected UNV performance and assessment of outputs by the Team. The Team is aware that the PFMTMP is moving towards an Interim and Second Phase. These phases may include a range of components which could require a variation in the nature and levels of SPFMT inputs. These changes to PFMTMP may provide an opportunity to address some of the issues identified by the Team in the current design of SPFMT.

The Role of the Technical Coordinator

The duties of the Technical Coordinator include technical advice and coordination support to UNVs. The role includes on the job coaching of UNVs, providing professional advice to the volunteers on technical aspects of project implementation and on best international practice. The duty statement also includes coordination with other related projects and organisations.

Feedback to the Team and monthly reports to the FMIP indicate that technical inputs from the TC are minimal; that taking into account the limited administrative support available through the UNDP office/UNV Unit technical inputs of the TC have been compromised and that activities of the TC, including visits of the TC to the provinces have been largely focused on coordination of induction training, selection, placement, and general administration to date. Administration includes report writing, financial reporting, purchase and delivery of equipment to the provinces. The TC is physically located within the office of the PFMTMP and while there is regular coordination with PFMTMP, FMP and more broadly with FMIP, this has not extended to strategic relationship building between UNVs and provincial stakeholders or to other organisations based in Port Moresby utilising volunteers. The Team is of the view that the role of the TC could have been better focussed on activities such as strategic planning, technical advice to UNVs, and advice to donors and GoPNG and FMIP regarding resource allocation.

E. Project Results

1. Outputs and Outcomes

The Outputs and Outcomes of the project are classified into five distinct areas as discussed below. Specific outputs of the project, essentially resulting from the support role of UNVs are contained in subsection 2 of this Section as well as in Annex 4.

Support for Provincial, District and LLG Financial Management

Training and mentoring activities performed by the UNVs have increased the level of skills of Treasury and District Administration staff of Provinces, Districts and LLGs beyond expectations. Their inputs have resulted in increased competency of local staff who now work independently of the UNV and are able to transfer skills e.g. in bank reconciliation to their counterparts. Furthermore, UNV inputs have resulted in completion of outstanding bank reconciliations and annual financial statements 1997- 2002 for Provincial and LLG accounts.

Financial statements for example in Manus and Milne Bay outstanding since 2000 and in East Sepik since 1997 have been finalised, submitted to and approved by DoF. Similar

picture is seen in other provinces. This is of particular significance where release of financial grants to provinces is conditional on submission of reports. UNVs have as well, upgraded computer skills in the provinces for electronic (as against manual) entry of data within PGAS. As one Provincial Accountant puts it: "... I was a total computer illiterate, never sat in front of a computer; I was coached with confidence, my motivation has gone up and now I can handle computer on my own... I can call myself close to an expert...." ²⁶

This has significant implications for compliance with the FMA which declared that all cheques issued by LLGs must be computer generated from March 2003. UNVs have also assisted in the establishment and review of provincial and LLG asset registers which are incorporated into LLG and provincial financial statements.

Support Monitoring and Evaluation of Training activities delivered under PFMTTP

UNVs actively monitor learning outcomes from PFMTTP training and reinforce and enhance competencies of PFMTTP participants in completion of bank reconciliations, planning, budgeting, accounting and reporting in the workplace subsequent to the training. The UNVs put the training into practice. "Mentoring on accounting for example is about demonstration of procedures, performing calculations together with the trainee and organising and recording the data on the prescribed form." ²⁷

The Team found that there was a genuine appreciation for the work of the UNVs expressed in all provinces visited by the Team and at all levels of government. Some PTs indicated that the levels of outputs described earlier in this section could not have been achieved through PFMTTP training without the supplementary inputs of the UNVs. It is considered that this is largely because Papua New Guinea nationals like to learn by examples. The UNVs were said to 'add value' to the training and to have provided a boost to morale and self confidence for some officers with low levels of motivation. Support for UNV inputs and the continuation of those inputs was reflected to the Team at national provincial district and local level of government; the National Audit Office and the Public Accounts Office of DoF, expressed satisfaction with the qualitative improvement and timeliness of submission of accounts.

Assistance in the Conduct of Diagnostic Studies

Provincial Diagnostic Studies conducted through the PFMTTP over a period of 2 weeks provide a detailed analysis of financial management practices and systems by province. These activities are only conducted once in the life of the Project. Finance staff from provincial, district and LLG attend the activities which are facilitated by a team of consultants together with officers from national departments (finance and treasury). The Studies record basic information on local process and practices and identify major issues including compliance issues and propose strategies to address those issues. A detailed training needs analysis is prepared as part of this exercise.

Taking into account the background and role of the UNVs and their base location within the province, UNVs have been used as a key resource for delivery of diagnostics directly involved in the coordination data collection, analysis and report writing related to Provincial Diagnostics.

²⁶ Noted during Team's visit to Buka, Bougainville.

²⁷ Excerpt from a paper prepared for the Evaluation Team by Wilson Yee; UNV, Milne Bay Province

Outreach, Access and Equity

The project has outreach across all provinces to the poorest and most disadvantaged communities and at all levels though degree of penetration varies between provinces consistent with levels of cooperation between (internal) stakeholders and access of the project to local resources within the provinces. While PFMTMP has a policy of gender equity, there is a bias in course participation levels towards men partly because of the predominance of male staff in the financial management sector particularly at the middle management levels at which PFMTMP is largely targeted. The Team understands that a more active approach to implementing the PFMTMP gender strategy was recommended in the AusAID TAG monitoring visit in April 2003. The SPFMT has attracted male UNVs for similar reasons; however this can also be attributed to the remote placements of UNVs and security issues throughout PNG particularly relating to women.

Promotion of Good Governance by Strengthening Financial Management at all Levels of Government

The UNVs have assisted in implementing and, in some cases, instituting financial management practices consistent with the Financial Management Act in the provinces. For example, inventories or asset registers of stocks have been established with the assistance of the UNVs. In addition, UNVs have assisted in addressing compliance issues such as completion of provincial management reports (PMRs). Moreover, the UNVs contribute directly to the conduct of Diagnostic Studies. These Studies provide baseline data for the province and are used as a basis for the development of provincial financial management practices and Human Resource Development and Training Plans within the province. They are a key tool for the strengthening of transparent provincial financial management practices and in the promotion of good governance.

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2. Immediate objectives' outcomes

As stated in Section I, the project was designed to achieve three Immediate Objectives: 1. Assist Provincial Treasurers in their assigned Provinces to support LLG financial management; 2. Support the monitoring and evaluation of training activities delivered under the AusAID PFMTMP; and 3. Provide assistance to the PFMTMP project management in the conduct of provincial diagnostic studies.

This is a fairly broad agenda to be achieved within the scope of the project and any success or failure of SPFMT project will be directly dependent on the outcomes of AusAID's PFMTMP. Hence, it may be unwise to judge the outcomes of SPFMT solely in isolation of PFMTMP, or even independent of the outcomes of the overall umbrella programme, FMIP. The Team has no reservation to state that the project, despite the many upheavals it encountered, has produced significant outcomes and therefore has largely achieved its objectives. This section provides a summary of the results without repeating information contained in Section II and elsewhere in this report.

Immediate Objective 1. Assist Provincial Treasurers in their assigned Provinces to support LLG financial management

This immediate objective entails direct support by the UNVs to the Provincial Treasuries' functions. Achievement of the objective so far can be understood as under:

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1. UNVs were closely involved in identifying their counterparts, those willing to accept bank reconciliation and financial reporting responsibilities at the Provincial and District treasury offices and focused on the job training and one-on-one coaching to them. Currently each Province has a number of trained personnel who can perform these functions independently.
 2. The UNV focus has been on reducing the backlog of Provincial and LLG government reporting (financial statements and bank reconciliation's) thereby, ensuring the timely release of Local and Provincial government funds. To assist with this process, UNVs have tended to customise their own worksheets to facilitate the preparation of annual financial statements. Through this process, most Provinces have updated their accounts to 2002 and completed financial statements up to 2001 with 2002 currently being finalised.
 3. Provision of computers to PT Office by PFMTMP and SPFMT and training of counterparts in this area are regarded as pivotal and this has already improved the efficiency of treasury staff members.
 4. As part of Financial Management support, some UNVs established daily cash flow reporting to resolve cash management issues with Provincial accounts whilst others have focused on improving monthly financial management reporting which is becoming more regular through the identification of gaps in Provincial and LLG financial management and addressing them accordingly.

Immediate Objective 2: Support the monitoring and evaluation of training activities delivered under the AusAID PFMTMP

This immediate objective was linked to PFMTMP's role in developing an appropriate M&E framework. The original idea was that the UNVs would assist PFMTMP team to assess baseline capacities and develop an M&E framework for monitoring and evaluating training programmes. There have been delays in PFMTMP establishing the M&E framework. However, the Coaching and Team Building has been the key aspects of SPFMTMP project directly falling under this immediate objective.

1. Special emphasis is put on one-on-one coaching and on the job training in assisting treasury and LLG staff (CEOs) with accounting and financial reporting matters. In addition, a teamwork approach has been adopted by many work teams, with the encouragement of the UNV, to reduce the level of inaccuracy in reporting (annual financial statements and bank reconciliations). The result has been a significant improvement in these financial areas. The Team quotes a UNV's statement in relation to how he saw his role in the project :

"I tried coaching on financial reporting to a particular trainee who received the training whose actual duties is monitoring the internal revenue of the Province. Even at the instance of sitting besides the trainee and observe what he or she has been doing put me in a situation asking myself where and how to begin. There's a need for the trainee to stop his or her regular work and pay more attention to my presentation on financial reporting. I actually ended up repeating some of the theories and practice exercises in the manual because there is nothing as actual transactions, documents or forms..... I enjoy doing that... A case of a basketball coach trying to remind or give some playing tips to a rugby player will simply not blend at all... mentoring is more appropriate and fulfilling with trainees ... the practice of job rotation will push mentoring for other trainees."²⁸

²⁸ Mr Wilson Yee, Note for the Evaluation Team, Milne Bay, July 2003

2. Several UNVs have facilitated the introduction of Regular Meetings in the Provincial Treasuries. UNV's being on the ground provide crucial advise and support to LLG Presidents and Managers, District Administrators, District Treasurers, and other key stakeholders on a range of financial matters including financial statements, internal revenue generation and expenditure control in Local and Provincial governments. This was widely acknowledged even by people who are not direct counterparts to the UNVs, especially at the District Administration.

3. UNVs have been involved in the establishment of Provincial FMIC (Financial Management Improvement Committee) to co-ordinate financial improvement activities between Treasury and Administration. These committees provide an ongoing monitoring of financial improvement activities and therefore underpin the project aim of sustainable financial management.

4. UNV's have been involved in providing necessary support (PGAS systems and authority of Treasury staff) in establishing District treasuries. This resolved many control, accounting and reporting issues that were present at the Local government administrations. In addition, these financial improvements are sustainable due to District treasuries being part of the long-term financial structure in Provinces.

5. UNV's provided logistical support in organising courses on bank reconciliation and monthly/annual financial reporting, as well as to Diagnostic Studies and PBAR courses provided by PFMTTP. UNVs also provided regular briefings and updates to course administrators on PFMTTP training activities

Judged against the achievement indicators of this immediate objective, SPFMTP UNVs have exceeded their role, both in terms of quality and quantity.

Immediate Objective 3: Provide assistance to the PFMTTP project management in the conduct of provincial diagnostic studies.

Diagnostic studies are currently in progress. UNVs play a key role in the success of these studies, which provide an important snap shot of the current financial issues in the Province and the training requirements of Provincial financial staff. These studies provide a benchmark for future projects as well as providing an indication of the progress made by the PFMTTP and SPFMTP (UNV's). Discussions in this aspect are also available in other Sections of this report.

The following table provides a snapshot of the various activities which were supported by the SPFMTP project as part of its fulfilment of the Immediate Objectives²⁹:

Activity	Number
Completion of Bank Reconciliation's.....	5,103
Completion of Local Government Financial Statements.....	516

²⁹ FMIP and SPFMTP Office source.

Completion of Provincial Government Financial Statements.....	25
Establishment of Asset Registers.....	66
Staff trained on the job (receiving continuous training).....	135
Diagnostic/TNA studies completed (May 2003).....	8
PFMTP training supported.....	144

3. Development Objective

The Development Objective as stated in the Project Document is “to promote good governance by strengthening financial management at all levels of government in support of the development strategy and plans of the Government of PNG, with reference to the devolution of government functions to lower levels, through financial management capacity building programmes.”

The above broad objective is a higher level goal which cannot be achieved through a single project of this nature, but through the concerted efforts of several initiatives and the evolving advocacy that several institutions, donors and the government in the areas of economic management and transparent and accountable governance practice. There are already some positive signs that the immediate objectives are reaching fruition in a steady pace toward the fulfilment of this higher level goal that is also closely linked to the Poverty Reduction Strategy of PNG.³⁰ This strategy is of paramount importance to this discussion pertaining to Development Objective. One of the five fundamental pillars of PNG’s Poverty Reduction Strategy is strengthening governance with the objective to improve government institution’s capacity in all sectors of development. Support to the Organic Law by the UN system and other donors is critical to building the foundation on which related actions rest.

The Development Objective therefore has its continued relevance. Apart from the broad FMIP programme, other past and current critical interventions such as the UNDP funded and coordinated ‘Strengthening National and Decentralised Planning Systems (SNDPS)’ which albeit some initial teething problems, supported GoPNG’s efforts in decentralisation and devolution of powers to the provincial and LLG levels, as well as contributed to macro-economic policy research, analysis and advocacy. This programme is yet another example of multi-donor initiatives, including UNDP and AusAID.³¹ Future planned actions in support of UNDAF’s first objective, Enhance Leadership and Participation are, inter alia, geared towards strengthening accountability mechanisms, such as the Constitutional compliance bodies, Parliamentary Accounts Committee, and involvement of NGOs and civil society agencies in the process of planning, management and implementation of economic and social development policies and strategies. World Bank’s Governance Promotion Adjustment Loan

³⁰ Papua New Guinea UN Development Assistance Framework (2003-2007), June 2002

³¹ Funding also came from Capacity 21 to integrate the objectives of the national sustainable development strategy.

Project, and series of past and present AusAID's interventions³² in support of its goal in improving economic management and promoting private sector development, decentralisation, and rule of law all support the development objective from a number of dimensions. At the government's request, ADB has taken the lead role in helping redefine the Government's planning in the area of financial management. The FMIP which is being closely coordinated with AusAID, UNDP and the World Bank is only one, but an important step in this direction.

The SPFMT, as discussed in several sections of this report is a highly catalytic intervention, albeit it's limited financial outlay. However, the support it extends to GoPNG's development goal in the area of financial accountability within the context of PNG's 'home grown' Organic Law is critical to sound economic management principle founded on transparency, accountability and capacity building at all levels of the government's administrative structure.

Linked to the issue of development goals is the lack of opportunity in a changing economic and social environment which has exasperated development in all sectors in PNG, including economic management front and contributed to the emergence of a number of interrelated issues. These include the serious rise in crime and instability in PNG, the HIV/AIDS epidemic; the unsustainable use of resources and limited attention to public sector accountability and transparency. The poverty of access and opportunity also highlights gender inequality in many aspects of life in PNG, although this varies between provinces and amongst different ethnic groups.³³

Achievement of the development goals depends on numerous complex factors, donors' continued interest and government's participation in owning development at all spheres of peoples' lives. As discussed in this section, the UN Country Team (UNCT) and other international partners are actively pursuing, albeit often in sporadic fashion, a set of cooperation strategies that all lead toward the development goals, as pronounced in the PD. These include advocacy, strategic partnership and policy dialogue, knowledge networking and information sharing and capacity building. Improving good governance and development administration have become the centrepiece of donors' assistance to PNG that include, not limited to, improving public sector financial management.

In terms of capacity building aspect of the development objective, DoF recognises that training and development is an investment, not a pure cost, and is therefore committed to the training and development of its staff at all levels on a prioritised needs basis to achieve a capable and efficient workforce.³⁴

E. Sustainability

Given the nature of this support project and its links to PFMTMP and the FMIP, it is difficult to ascertain sustainability of SPFMT in isolation. Support for further phases of PFMTMP or for the introduction of new components of that Programme currently being considered by AusAID will impact on project activities. Similarly, the introduction of new systems through the FMP will also impact on SPFMT. Sustainability will only be apparent once the process of

³² PFMTMP, Ombudsman Commission Institutional Strengthening Project, Access to Laws Project, Legal Capacity Building, Assistance to Transparency International, Anti-corruption legislation, and Incentive Fund Project.

³³ UNDP Country Programme Outline for PNG (2003-2007)

³⁴ DoF: Overview of the Strategic Training & Development Policy, January 2003.

devolution of power at the Provincial levels and LLGs attain maturity through the concerted efforts of all interventions, including the SPFMT project over a period of time. However, the signs of SPFMTP being sustainable are indeed promising. The UNV inputs to SPFMT have sustained learning and operational skills acquired through PFMTTP training and hence these inputs are practical and sustainable.

In some Provincial Treasuries staff trained by the UNVs in the workplace has passed their skills to others. Systems such as the asset registers and documents developed with the assistance of the UNVs, e.g. the Diagnostic Studies and the Training Manuals will serve as reference documents for use in the provinces. UNVs estimate that their skills will be required, in some provinces over a period of a further 3 or 4 years. This may be an underestimation taking into account the revision of financial management systems through FMP may not be implemented till 2005/6.

While there is evidence of the development of some level of core capacity within the provinces, the removal of the UNVs would have serious consequences for the implementation of PFMTTP training. Additionally, while there has been some mobility of trained personnel within the provinces, there is evidence of long term commitment of local (human and material) resources to the project at provincial and national levels. For example, accommodation set aside for the UNVs in the province will be available over the longer term; the project office within DoF has, and will continue to be available for the use of the TC. Furthermore, indications are that UNDP and AusAID support in principle the implementation of workplace training inputs to reinforce PFMTTP training within the provinces and may continue a level of funding for Project activities. The Team is of the view that the Project is a good example of balanced collaboration between government and major development partners in PNG.

The project was able to sufficiently demonstrate that the activities envisaged in this project are to be planned, managed and owned by the government. The creation of Organic Law itself is a point in this discussion. As called for in UNDP's policy document on participation, "participatory approaches that are based on dialogue and persuasion and that include the community as a whole" have been UNDP's favoured methodology and an indispensable instrument for sustainability. Encouraging the direct involvement and participation of provincial and local level agencies has helped ensure that the project interventions and outcomes embody the aspirations of the national and sub-national entities, and receive its active support and acceptance, particularly with respect to mentoring, coaching and hands-on practice of financial management tools.

Long Term Sustainability

The requirement for training will continue over several years. Reliance on development partners is not sustainable; longer term measures to sustain UNV inputs is a concern raised by the FMIPIC with the Evaluation Team. There is a need over the longer term to obtain commitments from provincial governments to build the support role performed by the volunteers into their budgets and longer term plans. This report also highlights the need for developing core group of trainers and mentors, not only in financial management but also in the area of management and leadership at each Provincial level to ensure sustainability in the long run.

IV. OVERALL CONCLUSIONS AND SOLUTIONS

The TOR requires the Team to “make recommendations on the future direction of the project based on the findings including management and partnership arrangements”. The Team considered solutions and recommendations relating to issues raised in Section III of this Report taking into account the current status of PFMT, UNDP local resources, UNV policies and, more broadly the direction of AusAID PNG Governance Programme and the status of other components of the FMIP.

Conclusions

The Team finds that SPFMT objectives have been achieved and that the results of this relatively small component of the larger FMIP programme have exceeded expectations. It has contributed directly to the implementation and sustainability of PFMT training in the workplace. There is widespread support both from donors and within the provinces for the continuation of SPFMT to support PFMT activities in the Immediate term (October – December 2003) and through its Interim Phase (from January 2004 –September 2004) and the Team endorses this view.

The Team concludes however that there are variable levels of support to the Project between provinces reflected through availability of resources. This has affected the level of UNV activities in several provinces. The Team also concludes that the assignment of one UNV to two provinces should, as far as possible, be avoided and that the availability of secure accommodation and essential resources for the UNV is assured prior to placement of the UNV in the province.

The Team proposes that the range of solutions to address SPFMT issues in both the short term and the longer term should focus on best practice cost effectiveness and sustainability of project activities and outputs including effective programme management.

Solutions

Contracts Strategy

Of the nine UNVs currently employed by the Project, seven contracts end 30 September, one on 19 December 2003 and one contract expires in March 2004. Of the seven ending in September, it is understood that six are considering extension for a period of at least 3 months. The TC will also consider a contract extension. This means that if the project is extended for 3 months from October to December 2003, immediate action needs to be taken to extend the six UNV contracts and the TC contract. The Team understands that funds for this three-month extension are available within the current budget of the project.

This would leave a total of 8 UNVs remaining in PNG to the end of the year. The availability of funding for UNVs beyond that date is dependent on donor (AusAID) support. Taking into account the Team’s conclusion that the assignment of UNVs to two provinces should be avoided, there are two options relating to the engagement of UNVs beyond December 2003:

That AusAID fund the engagement of additional UNVs (or national specialists) be recruited through an Interim Phase of the Project (January – September 2004) or, given the availability of 18 PFMT trainers whose contracts expire in September 2003 that UNDP continue to fund a National TC position instead of an International TC and that selected PFMT

trainers be engaged as required for one year from October 2003 to perform a mentoring role within the provinces following the conduct of PFMTTP training.

Mobilisation of the UNVs

The project has experienced substantial delays in recruitment of the volunteers and mobilisation to the provinces which has been a cost to the Project. The Team notes that the TOR for a Review and Design of a Renewed UNV Programme in PNG (August 2003) identifies the long lead time for recruitment as an issue of concern. It is proposed by this SPFMT Team that the UNV Review recommends strategies to address this issue. However if a decision is taken to recruit PFMTTP trainers as mentors, this will obviate these issues. It is also understood that there have been relatively fewer delays in the more recent recruitments of nationals to service the Programme.

Commitment of Provincial Resources

Low retention rates of the UNVs are closely associated with levels of resources available within the provinces. The Team considers that the availability of secure accommodation and access to essential facilities and services will create an environment in which the UNV can be most productive and that these resources needs to be assured by the provincial authorities prior to placement of volunteers within the province.

The Team notes that under the current system, UNVs are on offer to all provinces. There is no process of selection of provinces. The Team also notes that while there is no requirement for a written agreement of cooperation between parties prior to placement of volunteers in SPFMT, it is requisite practice within other volunteer programmes operating in PNG where it has been successfully implemented.³⁵ This practice is highly recommended by volunteer agencies as it engages communities in a cooperative process to which all parties have committed resources of one kind or another. There is greater value attached to the services of the volunteer and, as a result those services have been found to be used more efficiently and effectively.

The Team proposes that contractual agreements, designed on a case by case basis to meet the specific needs of the province, the UNV and the Project are signed by the volunteer, the Provincial Administrator or other provincial representative and a representative of the Project prior to placement of the volunteer in the province. The Team expects that this strategy which, in effect, targets provinces most likely to benefit from volunteer inputs, would help reduce the low retention rates of the volunteers.

Provincial Consultations

While some level of consultation has taken place between the UNV, the host province and the project prior to placement of the UNV The Team considers that this needs to be formalised and that a three-way discussion within the province prior to placement is essential and paves the way for a clear understanding on the part of all parties regarding the work of the UNV and the resources required.

³⁵ National Volunteer Service (PNG) enters into a contractual agreement with all community placements of volunteers. There are currently 34 volunteers placed in remote parts of the country through this Service. NVS will seek approval from its Board of Directors to share the base agreement document with the UNDP office.

Role and Function of the UNVs

Leadership and management issues in the provinces have been raised in the diagnostics in every province so far. The requirement for training in leadership and management has already been identified and delivered through PFMTTP 'Frontline Management' training. The Team considers that the role of the UNVs over the long term may also need to extend beyond mentoring and training support to include advice on leadership and management both within the public sector organisation and between organisations. This may indicate a need, in the future, for UNVs to be selected who have skills in this field.

The Project Document

The Team has identified several issues related to the current Project Document. In proposing solutions, the Team is mindful that the PFMTTP is moving towards new phase from October 2003 –September 2004 which is expected to include the design of a Programme from October 2004 to September 2007. This phase could include support for mentoring at provincial and local levels through PFMTTP and may include a range of strategies to address issues related to sustainability of the training, leadership and management and participant selection. These strategies could require a variation in the nature and levels of SPFMT inputs.

Taking into account the shortfalls in the current SPFMT project document, the close links between SPFMT and PFMTTP and the anticipated design of a 3-year forward programme to be conducted by AusAID in the Interim Phase, the Team proposes that a second phase of SPFMT is designed jointly/ in tandem with the design of a 3 year forward programme to be conducted by AusAID. The Team also proposes that future MOU between AusAID and UNDP takes into account AusAID's concern about the accounting requirements. Issues identified by the Team in the current SPFMT can be addressed in the design of the second phase of the Project.

The Role of the Technical Coordinator

The Team notes that while the International Technical Coordinator's role has been important in the administration of the project, the role could have been made more cost effective if UNV/UNDP Programme was better equipped to lend the administrative support, thus freeing the position to provide strategic direction and 'higher level' policy role to the donors and UNDP in particular. The current TC has the administrative capacity commensurate with his Position Description but the position could have been equally served by a qualified UNV Programme Officer. Clearly, this position has not been a cost-effective arrangement relative to the nature of the position it entails.

The Team recommends that the TC position, as it stands be extended for the three months duration (October-December 2003). Some specific tasks for the TC are highlighted in the subsequent section which will assist UNDP in making appropriate decisions in this regard.

Replicability :

It may be said that the SPFMT project is a unique and innovative response to the on-the-ground needs of the government. It has been generally a 'good value for money' and responsive to the evolving demands of a most critical sector of the government in a most

difficult environment. The approach of the project, using the UNV modality can be replicated in a variety of regional context in Asia and elsewhere. It is recognised that the implementation of this complex project came at a cost in terms of evolving governance practices in PNG, complex administrative environment and limited resources. The project was able to cruise through this difficult process and lay the foundation for future advocacy, policy reform and effective interventions in the area of transparent and accountable financial management practice in PNG.

V. RECOMMENDATIONS

The Team proposes a number of recommendations for consideration by UNDP and GoPNG. In proposing recommendations, the Evaluation Team has taken into account the following factors :

- the expiry date of the current contract of the SPFMT;
- the tentative availability of funding for continuation of SPFMT;
- the request from the GoPNG for an extension of the project in the immediate term;
- the need for the programme to work in tandem with the PFMTTP of AusAID; and
- the intention of PFMTTP to design a forward programme of activities for the medium term phase and possible renewed funding contribution that may be considered by AusAID as cost-sharing arrangement. This matter needs to be discussed over the next few months between UNDP and AusAID.

For the purpose of UNDP, the Team classifies the period beyond the current phase of the project as follows :

[Current Phase Balance (1 August 2003- 30 September = 2 months)]

Immediate Phase : 1 October 2003 – 31 December 2003 = 3 months. GoPNG has formally requested UNDP for continuation of the project during this period.

Interim Phase : 1 January 2004 – 30 September 2004 to coincide with the interim phase AusAID is considering for its PFMTTP = 9 months. UNDP's support to this phase is subject to UNDP's agreement to proceed with this phase, GoPNG's endorsement and AusAID's contribution to UNDP as cost sharing arrangement.

Long Term : Second Phase of PFMTTP and SPFMT project. (October 2004 –August 2007). This will depend on several factors : 1. UNDP's agreement to proceed with a second phase; 1. AusAID's commitment to funding this phase; 2. Design of the new project and approval by UNDP at least three months prior to the start of the project so that recruitment of personnel can begin on time. Ideally, all of the activities leading to the start of the project should take place between January 2004- May 2004. However, preparation for these activities, such as internal discussion in UNDP, dialogues with GoPNG, AusAID, UNV Headquarters etc. should start as early as possible.

The recommendations are interlinked but not reflected in order of priority.

Recommendation 1

Continuation of the Programme

- That the current phase of SPFMT be continued in the Immediate Phase for a further 3 months October – December , 2003 in line with the request of GoPNG;
- That consideration be given to the establishment of an Interim Phase (January – September 2004);
- That UNDP and AusAID consider the feasibility of a Phase 2 of the SPFMT (October 2004 – August 2007).

Recommendation 2

Project Design

- That, if agreed, the second phase of SPFMT is designed jointly/ in tandem with the design of a 3 year forward programme to be conducted by AusAID during the Interim Phase of PFMTTP (January 2004- September 2004);
- That any extension beyond the interim phase must be based on a full fledged project formulation of UNDP conducted in tandem with AusAID's design team while both parties maintaining their independence.

Recommendation 3

Contract Strategy

- That immediate action be taken to extend contracts of two UNVs and four national specialist to December 2003 ; and that the contract of the Technical Coordinator (TC) is also extended to December 2003. Specific responsibilities for the TC beyond his current roles are suggested at the end of this section.

And that either:

- AusAID fund the engagement of additional UNVs and/or national specialists through the Interim Phase of the Project (January – September 2004) or,
- That UNDP support the engagement of a Technical Coordinator, (preferably a National Technical Coordinator) through the Interim Phase of the Project (January-September 2004) to coordinate the activities of suitably qualified and appropriate PFMTTP national trainers who can replace the UNVs during the Interim phase of the Project. If this approach is followed, the scenario will be that a National TC will be engaged during January-September 2004 who will coordinate the activities of National specialist UNVs selected from the pool of current national technical trainers engaged by AusAID through the PFMTTP. It is understood that some of these trainers will be available as their contracts are also expiring soon. This is a short cut and most cost effective way of resourcing the interim phase.

Recommendation 4

Written Contracts/Agreements

- That, with immediate effect, agreements, designed on a case by case basis to meet the specific needs of the province, the UNV and the Project are prepared stipulating the terms and conditions of the assignment of the volunteer to the province and resource commitments made by all parties; and
- That these agreements are signed by the volunteer, the Provincial Administrator or other provincial representative and a representative of the Project prior to deployment of UNVs in the province.

Recommendation 5

Pre-placement provincial consultations

- That a three-way face-to-face dialogue between a representative of the Province, the Project and the UNV relating to outputs of the volunteer assignment and resources commitments of all three parties are conducted in the province prior to placement of the volunteer. The FMIP project can facilitate this process with support from the DNPRD and DoF.

Recommendation 6

Recruitment and Mobilisation (UNV HQ Mission)

- That the Review of a Renewed UNV Programme in PNG to be conducted in August 2003 explores strategies to address the issue of delays in recruitment and mobilisation of volunteers in PNG;
- That the ensuing UNV Review Mission takes into account some of the difficulties, including hardship, remoteness and safety issues in determining some additional incentives, not necessarily financial but additional paid R&R leave etc. for UNVs stationed in PNG.

Recommendation 7

Avoiding multiple provinces per UNV

- That the assignment of one UNV to two provinces should, as far as possible, be avoided;
- That allocation of provinces for female UNVs and National specialists must take into account remoteness of the area and safety issues.

Recommendation 8

Implementation/Execution Arrangements

- That the UNV Unit in UNDP Port Moresby must be strengthened through defining the clear roles of the incumbent in the Unit with regard to servicing International UNVs and also National specialists. At this stage, the roles for backstopping SPMTTP personnel are divided between more than two Units in UNDP which needs to be unified under one

single arrangement. The possibility of reinstating the position of the International UNV Programme Officer should be considered.

Proposed Work Plan in the Immediate Term (Between now and December 2003) and the Role of the TC:

The Evaluation Team proposes that the Immediate Term commence on endorsement of this report by the FMIP and UNDP. Preparation for the interim phase will be required in the immediate term. It is expected that the duties of the Technical Coordinator will include (but not be limited to) the following:

- Assist UNDP in liaising with AusAID in relation to the availability and level of funding for the Interim Phase;
- Propose a strategy and workplan for the Interim Phase [January – September 2004] (including a recruitment strategy (national or international UNVs, proposed location of the UNVs) and budget for the Interim Phase consistent with the level of funding available;
- Implement contract extensions with UNVs as appropriate;
- Commence initial discussions/negotiations with Provinces in which volunteers are to be placed in the Interim Phase including resource-sharing;
- Liaise with PFMTTP regarding forward training plans (by province) and communicate training plans to UNVs (by province);
- Advertise, interview and recruit UNVs/trainers as required for the Interim Phase;
- Arrange Pre-Placement Consultations in the Provinces and attend these consultations in readiness for placement of new recruits in the Interim Phase;
- Draft, prepare and negotiate written contracts and agreements in readiness for placement of new recruits in the Interim Phase; and
- Liaise closely with the UNV Review Team to suggest Strategic Design of a Renewed UNV Programme for PNG in relation to practices and procedures and requirements relating to management including recruitment and mobilisation of UNVs.

The Proposed Interim Phase (January-September 2004) :

SPFMTP activities in the Interim Phase will support PFMTTP training including support for activities related to leadership and management in the provinces. The UNVs in conjunction with the TC would also be tasked to identify and support strategies to implement the following :

1. the Provincial Human Resources Development Training (HRDT) Plans developed through the Diagnostic Studies;
2. strategies and structures through which their own mentoring and support roles can be retained in the Provinces over the long term; and
3. subject to GoPNG, UNDP and AusAID's agreement and financial commitment from the donor(s), design a full fledged project for the long term in line with UNDP's country programme goals and priorities.

VI. LESSONS LEARNED

Organisational context of the project:

- § The project design should not have been dependent on resolution of issues outside the control of the project; e.g., overcoming counterpart resource issues and this should have been discussed and a common agreement across the Provinces should have been agreed upon firmly prior to the inception of the project and mobilisation of the UNVs.
- § Pre-project consultation among the various parties in the Provincial and District levels (Administration, Political machinery and the Treasuries) should have ensured that counterpart communication protocols and strategies are understood and appropriate to local and emerging needs. This would have facilitated an understanding of the role of the project and UNVs in particular by the various stakeholders.
- § The various quality assurance (QA) mechanisms (committees, reporting requirements and project management at UNDP) should have been given proper importance and appropriate QA practices and monitoring protocols should have been established at an early stage that are appropriate, understood and regularly reviewed and updated.

Design Issue:

- § Identifying, fostering and developing commitment and ownership of the project should be incorporated in all project activities.
- § Project design should provide better understanding regarding the ways and means of mainstreaming participatory approach as well as gender dimensions toward the effectiveness and sustainability of projects.
- § Verifiable indicators should be clearly related to project outputs and be measurable.
- § Project design should identify milestones to facilitate project monitoring. In this project, project Work Plan and budget provided limited clarity in defining exact nature of inputs and was left for diverse interpretation by various actors.

Implementation and project management:

- § When it is determined that a component cannot be implemented as designed, it should be reviewed and amended or even terminated by agreement between governments and UNDP as soon as possible.
- § A good working relationship between the Provincial Administration and the Treasuries at the Provincial and District levels is essential in implementing a project of this nature.
- § Risk assessment should be regularly conducted and appropriate response plans should be updated.
- § Heavy emphasis on international UNVs can be minimised through judicious balance between International UNVs and local professionals. This has been a particular plus point in this project.
- § Risk assessment needs to take account of the counterpart issues including locally available resources and also physical and security conditions in which projects are implemented.
- § Systems for effective monitoring of the project need to be clearly identified in the project design.
- § Tripartite review meeting must be deal with emerging problems and provide solutions based on appropriate homework rather than leaving issues to be dealt outside the TPR framework at a later time.

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- § A project of similar complexity and scope should be externally reviewed at least two times during its life time (mid term and terminal) and these review exercises should be linked to the Tripartite Review Meetings. TPRs should follow the Evaluation exercises.
 - § Care should be taken to ensure that the UNVs are good match in knowledge and skills with the government implementing agencies and have a separate training on human relations and mentoring.
 - § Executing agencies should be made more accountable for the quality and timeliness of inputs and should not serve a mere financial record keeper.
 - § UNVs and National professionals should be provided with adequate psychological boost and support through a formal policy initiative of UNV Programme, especially given their remote place of work and safety consideration. Special incentives, such as R&R leave should be introduced in these circumstances.
 - § UNDP, AusAID and other actors should develop strategies for increased collaboration, especially with regard to monitoring, evaluation and other common initiatives.

United Nations Development Programme – Papua New Guinea

Evaluation and Phase II Formulation of Support for Provincial Financial Management Training Project (SPFMT PNG/99/002)

Terms of Reference

I. Introduction

1. The Support for Provincial Financial Management Training Project (SPFMTP PNG/99/002) commenced implementation in March 2001. Whilst a second phase may be considered, it is necessary to undertake a comprehensive evaluation of performance as part of the design process. The possibility of a Phase II project will need to take into account the developments of the FMIP Programme and in particular, the AusAID funded Provincial Financial Management Training Project (PFMTP) to ensure the relevance of UNDP support. The need for efficiency, effectiveness and impact as well as the potential for capacity building and for achieving sustainability need to be fully addressed.
2. The design or adjustment to the current project document to move into a potential Phase II project will need to consider the relationships between the Government of Papua New Guinea (GoPNG), FMIP Programme and the AusAID funded PFMTP and develop project responses that respond to the key issues in the arrangement.
3. In addition, the design of a potential Phase II of the SPFMT project will consider linkages to the upcoming other projects and activities such as the UNDP PNG project "Training Module for Local Level Planners for Development" funded by the Democratic Governance Thematic Trust Fund (DGTTF) which addresses the issue of capacity building at local level offices for results-based district and provincial planning through the delivery of training modules. Further, linkages to the National MDG process and UNDP support project have to taken into consideration to make sure that a possible Phase II of SFMTP contributes to this process.

A. The SPFMT Project

4. The Support for Provincial Financial Management Training Project (SPFMTP PNG/99/002) was signed by UNDP, UNOPS and the GoPNG in December 1999. The SPFMT project is in effect, as the name suggest, a support project to the AusAID funded Provincial Financial Management Training Project (PFMTP), utilizing the UNV service, which together are components of the Governments of PNG's Financial Management Improvement Programme (FMIP). Essentially the FMIP is aimed at building the capacity of Provincial Treasury offices to absorb the functions of financial management, planning and budgeting as required under the Organic law on Provincial Government and Local Level Government. The PFMTP provides a training programme for provincial and district treasury officers, while the SPFMTP provides on the ground training and coaching as well as follow-up on PFMTP of trained officers in the provinces. In addition to that the UNVs assists the provincial officers in the functional activities of the provincial offices.
5. The FMIP has been developed in response to identified financial management problems at national and sub-national levels of government. These problems arose in part as a result of the implementation of the Organic Law on Provincial and Local Level Governments (OLPLLG).
6. The SPFMT project utilizes UNVs over a two and a half year period within the framework of the PFMTP and FMIP. The project will officially come to a close end of September 2003. At present there are 7 international UNVs and 4 national professionals based in 12 provinces and serving the 19 provinces. The project manager is Mr. Steven Lunn. He manages the

project in close collaboration with the management of the FMIP and the PFMTMP, and regularly visits the UNVs and national professionals.

At the end of the project, it is envisaged that the SPFMTP through the UNV's would have contributed to the following:

At national level:

- § Improve knowledge of sub-national financial management;
- § The capacity to coordinate financial management training at the national and provincial levels;
- § The rolling human resource development and training programme to support the implementation of the PFMTMP; and
- § And enhanced capacity to monitor sub-national financial management performance;

At sub-national level

- § Provincial, district and LLGs will have new training and operational support manuals for sub-national financial management;
- § The LLG system will have a new accounting system and a cadre of people trained in accounting and financial management;
- § Treasury officials at all levels in all provinces will be better trained in relevant aspects of financial management;
- § Provincial treasuries will be able to produce budgets, financial management reports and statutory accounting reports regularly and on time;
- § Financial diagnostic reports will have been completed in ten (10) provinces;
- § Enhanced integration between training in financial management and training in planning and budgeting.

7. Operationally the project has encountered numerous obstacles. The task of recruiting the UNVs and professional national officers took more than the necessary time and reduced the actual duration of UNVs in the field. This problem was exacerbated with the provincial governments' inability or slow provision of accommodation and other office facilities to commence work in the field. In a couple of situations, recruited UNVs left for personal or safety reasons.
8. The SPFMTP project addresses one of the four (4) thematic areas of the PNG Country for the period, 1997-2001. It responds to the demand for skills in financial management at all levels of Government and in particular the sub-national level (Provincial and LLG's). The current phase of the project commenced in March 2001 and is scheduled to conclude in September 2003. The original project document identified three (3) immediate objectives:
 - Assist Provincial Treasurers in their assigned Provinces to support LLG financial management
 - Support the monitoring and evaluation of training activities delivered under the AusAID PFMTMP
 - Provide assistance to the PFMTMP project management in the conduct of provincial diagnostic studies

During implementation of the project, an additional objective of providing office automation (4 computers and a network printer) and a Local Area Network to each and every Provincial Treasury Office was supported and endorsed by all stakeholders. This additional objective is currently being implemented and completion is expected by May 2003.

9. The Project Inception Report was considered by stakeholders at a meeting held on Wednesday 20th June 2001 with the report updating the Project Document (PD) to take into account developments since preparation of the PD (December 1999). The meeting gave broad endorsement to the project and its immediate objectives as well as endorsing the following main recommendations:

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- e) Increasing the number of UNVs from 10 to 12 and the base locations they are expected to serve
 - f) Purchase of portable computer equipment as opposed to desktop computers
 - g) Accommodation arrangements for UNVs whilst undergoing the induction training programme and the need for Provincial Treasurers to confirm availability of accommodation before UNVs could be relocated
 - h) Endorsement of a Revised Budget that took into account changing factors.
10. The Project Tripartite Review meeting held on Wednesday 24th April 2002 reviewed the Annual Project Report prepared in accordance with the UNDP Programming Manual. Essentially, the report highlighted the achievements of the Project to date, identified major issues and problems affecting achievement of project results and made recommendations on how these issues or problems could be resolved. Recommendations that were endorsed by stakeholders can be summarised as follows:
- f) In view of the lead time required to recruit International UNVs and considering the remaining life of the Project, the project should now only recruit local professionals to fill vacant positions or replace International UNVs who resign
 - g) To alleviate delays in deployment, Provincial Governments should consider providing temporary accommodation until permanent accommodation is secured. In addition Project staff should be offered to all 19 Provinces and deployed on a first come first served basis
 - h) FMIP Programme Manager to contact all Provincial Administrators to discuss the issue of budgetary support to finance logistic support costs of UNVs and in particular residential accommodation
 - i) For budgeting purposes, personnel contracts of staff engaged to implement the project expire at the same time as the expected project completion date (30 September 2003)
 - j) SPFMT project funds be utilised for the purpose of UNV in-Province travel, installation of a separate telephone line and operation of an internet account

With respect to item e, GoPNG expressed concern at the lack of support provided by Provincial Governments and felt uncomfortable with the TPR decision to use Project funds for UNV logistic support costs. Essentially, it was felt that GoPNG should honour their commitments as per the Project Document. The FMIP Programme has since been allocated additional funds for this purpose and funds have been transferred to the respective Provincial Treasury Offices for UNVs use.

II. Objective and Scope of the Work

Objectives

11. Given that the Project is a component of the overall FMIP Programme and is closely linked to other donor Projects the project strategy needs to be revisited and if necessary revised to take into account the developments of these other components and in particular the PFMTTP component. The upcoming UNDP PNG project "Training Module for Local Level Planners for Development" is also closely linked to SPFMTP and has to be taken into account. In addition, given that the project has attracted significant UNDP and donor contributions, there is a need for an in depth evaluation of its performance. The timing of the evaluation is important as we are fast approaching the existing project completion date of 30 September 2003. It is therefore timely to be looking at future support to the FMIP Programme. The main stakeholders of the evaluation are the Government of Papua New Guinea, Donors (UNDP and AusAID) and the executing agency UN Office for Project Services as well as Provincial Treasurers.
12. Within this context, there are five primary objectives of the evaluation:
- 1) **To evaluate the project's achievements against the project's original objectives in the project document specifically relating to the UNVs.** In doing so the evaluation will:

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- a) Evaluate the outcomes/results so far and approach used to achieve them against the objectives/outputs and indicators of performance included in the original design or as adjusted in annual work plans as well as operational matters and counterpart funding, etc.
 - b) Evaluate the capacity and structure of supervisory and advisory management in place, including the delivery of inputs in terms of quality, quantity and timeliness; and the monitoring and reporting systems put in place by UNOPS
 - c) To evaluate whether the recommendations of the project TPR have been implemented and their impact on the project with respect to outputs/outcomes
 - d) Evaluate the progress in transferring capacity locally as well as the involvement of the direct beneficiaries in the original project design and annual work plan development.
 - e) Evaluate achievements with respect to the objectives of the PFMTMP and FMIP project
 - f) Evaluate the capacity of the UNV unit in administration, monitoring and evaluation of the project.
- 2) **To evaluate whether the project has contributed to the broader development outcomes. In doing so the following issues need to be considered:**
- a) Have the outcomes been achieved, and if they have not, has progress been made towards their achievement?
 - b) An analysis of the underlying factors beyond the project's control that influence the achievement of development outcome.
 - c) Has the partnership strategy for achieving these outcomes been effective/appropriate?
- 3) **To review the current context of the project vis-a-vis the context in which it was originally signed.** Issues to be addressed include:
- a) Evaluate whether the project strategy is still relevant.
 - b) Evaluate the continuing relevance of the project (approach, objectives, modalities of implementation, etc.) with regard to the prevailing context.
 - c) Review the implementation strategy adopted to date for the project and compare with the project strategy given in the document. In particular, review the criteria used in the selection of activities and the degree to which and success with which they have been used by the project.
- 4) **To identify linkages and synergies to other programmes, projects and activities.** Issues to be addressed include:
- a) Review and identify similarities and synergies with FMIP, PFMTMP, and ADB component and identify possibilities to fine-tune the SPFMTP project with regard to the other project components.
 - b) Propose synergies or complementary activities to save cost and to guarantee for more efficiency in project delivery and sustainability.
 - c) Identify linkages to the upcoming MDG and DGTTF training projects to craft a new SPFMTP Phase in such a way that it actively supports the achievement of the MDGs and national efforts in this regard.
- 5) To formulate a revised project document or design a second phase project. This work will take into account:
- a) A review of the findings of objectives 1 to 4 of the terms of reference.
 - b) The progress made so far.
 - c) The recent developments of the FMIP Programme and in particular the PFMTMP component as well as ADB loan funded FMP project component of FMIP
 - d) The upcoming UNDP DGTTF training project and its links to SPFMTP
 - e) Increased attention to results based planning and budgeting in the revised project strategy that reflects tailored national MDG targets and indicators to ensure that

UNDP supports the achievement of MDGs through a new phase of SPFMTP combined with the DGTTF training project.

- f) The views of a wide range of potential stakeholders
- g) Consultations with the UNDP country office on the CCA/UNDAF and new country programme processes to adjust the new project strategy accordingly
- h) Using a comprehensive and consultative process in the production of the logical framework and implementation schedule.
- i) Identify clear and measurable benchmarks for future monitoring and evaluation

Scope

13. The evaluation and design process will focus specifically on the progress made by the existing project and recent developments in the FMIP Programme and in particular the PFMTP component. Where there are linkages and synergies (at the policy level, on resource mobilisation and substantive areas such as gender, governance, and strategic partnerships) to other projects, programmes or activities these need to be highlighted and the implications for the activities of the project be addressed.
14. The scope of the work should be as comprehensive as possible, independent and include, but not be limited to, the following:
 - a) Identify lessons learned, both from the project being evaluated and other projects in the FMIP Programme and if appropriate other projects implemented in PNG.
 - b) Assess the geographical spread and take careful account of the gender dimensions of the project objectives and achievements in involving and meeting the needs of all key stakeholders, both men and women.
 - c) Review the role of UNDP PNG Country Office and UNOPS in the project so far and consider management and institutional arrangements carefully for Phase II.
 - d) Review the management structure called for in the project document in the light of the present political context. In particular review the possible role to be played by provincial and district organisations so that any future structures to be established will be relevant to the political and social context now prevailing in PNG.
 - e) Evaluate the management structure established under the project, both with a view to determining its ability to achieve the project's objectives and its effectiveness in ensuring that the activities implemented by the project will result in sustainable outcomes.
 - f) Review the approach to planning taken by the project management and compare with that given in the project document to determine the effectiveness of the former and the appropriateness of the latter.
 - g) Review the participation of counterparts in the management of project activities in the light of the need to ensure sustainability.
 - h) Assess the role of donors in the project, with particular reference to their specific requirements for use of the funding they wish to provide.
 - i) Assess the level of funding which can be expected to be available to the project in the immediate future (both Donor and GoPNG counterpart funding). In particular, the mission will determine what funding can be made available for project staffing and logistic support costs such as residential accommodation, travel and communication costs.
 - j) Assess all recommendations made by the most recent Progress Report as of April 23, 2003
 - k) Prepare a Phase II project design or adjust the existing project design in accordance with the requirements of UNDP, based on the UNDP Programme Manual and advice provided by the UNDP PNG Country Office and in relation to other related projects such as the UNDP PNG DGTTF project (forthcoming) and contribution to the achievement of MDGs (MDG support project, forthcoming).
 - l) Involve stakeholders in logical framework preparation of Phase II design (new document if required) to build local ownership and to test assumptions.

Methodology

15. The Study methodology will involve:
 - a) Review of all project documentation and related written material of the project context.

- b) Discussions with PNG Government authorities, selected Provincial Administrators and Provincial Treasurers, Project Coordinators/Managers (SPFMTP/PFMTP/FMIP/FMP) and AusAID
- c) Discussions with project team and key stakeholders, including relevant UNDP staff, other UN agencies and donor representatives.
- d) Visit three (3) selected project sites and consider first-hand the progress made on the ground.
- e) Discussions with target beneficiaries.
- f) Workshop meeting with AusAID and ADB (2days)

III. Team Composition

16. The team will comprise of 5 people: one SURF specialist (team leader), one GoPNG representative (DNPRD), one representative from the Department of Finance, one UNDP representative (SPFMTP desk officer), and one AusAID representative (who is familiar with PFMTP and FMIP). One UNOPS officer may be part of the team as well in case OPS is willing to finance their participation from their own resources.

The team leader will be responsible for the overall coordination of the evaluation mission including the assignment of different tasks to the other team members. The evaluation team as a whole should possess the following skills:

- *Expertise in financial management and planning, accounting and budgeting*
- *Knowledge of key development issues especially those relating to the main goals of UNDP as well as UNDP PNG UNDAF and Country Programme*
- *Familiarity with UNDP procedures and project design requirements*
- *Evaluation skills (results-based management and orientation, use of analytical tools).*
- *Experience in financial management training*
- *Knowledge of PNG Organic Law and PNG public financial arrangements/procedures*
- *All team members should have excellent analytical and writing skills and be prepared to fully participate in all aspects of the work of the team*
- *Good skills in the use of information and computer technology*

17. The team leader, in close consultation with other team members, will be responsible for leading the team and coordinating the finalisation of the evaluation report and draft project document. He/She should have a strong background and proven track record in evaluation and design of UNDP projects. Substantive expertise in the thematic area of decentralised governance and financial management is essential.

18. The other team members should complement the skills of the chosen team leader. It will be important that the team has an excellent knowledge of the sectors covered by the five (5) immediate objectives of the project. The team might also be supported by an in-country review team drawn from central and provincial (Treasury) and LL Government, UNDP and AusAID.

IV. Duration and Timing

19. The assignment should be completed as soon as possible and it is proposed, based on a core team of three to be completed over a twenty-one (21) days period. This would involve the following:

<i>Reading and team preparation</i>	<i>1 day</i>
<i>Interviews and consultations in Port Moresby (Before and after return from selected Provinces)</i>	<i>4 days</i>
<i>Interviews and consultations in at least three selected Provinces</i>	<i>8 days</i>
<i>Workshop meeting with representatives of ADB and AusAID</i>	<i>1 day</i>
<i>Logical Framework consultation and preparation</i>	<i>1 day</i>
<i>Report writing and final preparation</i>	<i>3 days</i>
<i>Formal presentation of draft report and Phase II design</i>	<i>1 day</i>
<i>Finalisation of draft report and Phase II design</i>	<i>2 days</i>

20. In order to meet this deadline, the team would be required to undertake document preparation after working hours, including weekends.

V. Output and Reporting

21. The mission report will comprise the following parts:

- 1) *Evaluation findings on project performance and the social and economic context in which it now operates.*
- 2) *Conclusions drawn based on the findings and consultations*
- 3) *Recommendations on the future direction of the project based on the findings including management and partnership arrangements*
- 4) *Linkages to and synergies with other related activities, projects and programmes*
- 5) *All lessons learned documented*
- 6) *A project revision, or if it is justified, a Phase II project document.*

22. The report on the existing social and economic context will include the mission's findings on the following:

- *The present political and economic environment in which the project operates*
- *The extent to which the objectives of the project have been met by the activities carried out to date.*
- *The approach to project planning taken with reference to the overall FMIP Programme and in particular the close links to the PFMTTP component.*
- *The impact of the project on the sub-national levels of Government.*
- *Structures put in place for the management and administration of the project.*
- *Future sources and magnitude of funding for the project with particular reference to donor requirements in regard to its use.*

23. The mission will make recommendations, supported by its findings, on the following:

- *Whether the original objectives of the project are appropriate to present political and economic circumstances and what changes, if any should be made.*
- *Whether the planning mechanisms called for in the project document are still valid and what, if any, measures should be put in place to ensure that project planning is done in such a way that it encourages and enables participation by counterparts for sustainability.*
- *What changes, if any, should be made to the implementation strategy of the project.*
- *Whether the management structure established by the project is adequate to its future objectives and future planning and implementation requirements*

24. The report will be drafted before the mission leaves Papua New Guinea and submitted to the UNDP office for circulation to Government, UNDP, UNOPS and present and prospective donors. Comments from these entities should be incorporated into the report and draft project document for finalisation by 31 July 2003.

Annex 2: Persons Met

Mr Gabriel Yer
Deputy Secretary
Department of Finance

Mr Philip Julius
Manager, Finance Training Unit
Department of Finance

Mr Mosilayola Kwayaila
First Assistant Secretary
DNPRD

Mr Eddy Galele
Programme Manager
FMIP
Department of Finance
(also a member of the Evaluation team)

Mr Michael Heaven
Deputy Programme Manager
FMIP
Department of Finance

Mr Graeme L. Atkins
Australian Team Leader
Provincial Financial Management Training Programme (PFMTP)
Department of Finance

Mr Ian Smith
Human Resource Development and Training Adviser
Provincial Financial Management Training Programme (PFMTP)
Department of Finance

Mr Guy Anderson
FMP Team Leader
Department of Finance

Mr Harumi Sakaguchi
Resident Representative and Resident Coordinator
Of the United Nations
Papua New Guinea

Mr Vitalie Muntean
Deputy Resident Representative
UNDP Papua New Guinea

Mr Bakhodir Burkhanov

Assistant Resident Representative
UNDP Papua New Guinea

Dr Robert Christie
Second Secretary, AusAID
Port Moresby

Mr Robert Bennoun
Representative a.i.
UNICEF Papua New Guinea

Mr William Mel-Sent
Senior Monitoring and Evaluation Officer
Department of National Planning and Rural Development
(also a member of the Evaluation team)

Mr Jimmy Morona
Programme Officer, Public Sector
AusAID – Papua New Guinea
(also a member of the Evaluation team)

Ms Angela Dixon
Programme Officer, AusAID- Canberra
(also a member of the Evaluation team)

Mr Dirk Wagener
Programme Officer
UNDP Papua New Guinea
(also a member of the Evaluation team)

Mr. Steven Lunn
SPFMT Project Technical Coordinator

Mrs. Albertina Api
UNV Unit Assistant
UNDP Papua New Guinea

Ms Rose Isana
National Specialist (Manus/Madang)

Mr Chandra Bhattarai
UNV (Western Highlands)
(over phone)

Bougainville

Mr Aron Rigamo
Deputy Administrator
Bougainville Administration

Mr John Karai
Provincial Treasurer
Bougainville Administration

Mr Leslie Tseraha
Acting Provincial Planner
Bougainville Administration

Mr Paul Kebori
Acting Adviser
Human Resources
Bougainville Administration

Mr Herbert Kimai
Research Officer
Local Level Government
Bougainville Administration

Mr Clement Noruka
Senior Accounts Officer
Bougainville Administration

Mr Peter Secomb
Consultant Trainer/Team Leader for Diagnostic Study
Bougainville

Sandaun/Vanimo

Mr Dominic Sumi
Caretaker Governor
Sandaun Province

Mr Ignatius Litiki
Deputy Administrator
Sandaun Province Administration

Mr Micky Dagi
National UNV
Sandaun and East Sepik Provinces

Mr Peter Aibung
Adviser, Planning and Technical Services
Sandaun Province Administration

Mr Louir L. Siu
Training Officer (HRD)
Sandaun Province Administration

Mr Dickson Dalle
Acting Provincial LLG Coordinator
Sandaun Province Administration

Mr Bonny Rogers Kawat
Provincial Planner
Sandaun Province Administration

Mr Eugene Raire
Adviser HRM
Sandaun Province Administration

Mr Vickson Dalele
Trainer (PFMTP)
(while on PBAR training in Vanimo)

Mr Obed Girer
Trainer, Finance Training Unit (FTU)
Department of Finance
(while on PBAR training in Vanimo)

Mrs Katherine Bonn
Systems Administrator
Sandaun Provincial Treasury

Mrs Elizabeth Karo
Commitment Clerk
Sandaun Provincial Treasury

Mrs Justina Awap
Vanimo Green District Treasury

Mr Robert Rere
Provincial Treasurer
Sandaun Provincial Treasury

Mr Bernard Poya
Expenditure Accountant
Sandaun Provincial Treasury

Mr Ferdinand Rayau
Telifomin District Treasurer

Mr Steven Awasi
Collector of Public Monies
Telifomin District Treasurer

Milne Bay

Mr Henry Bailasi
Provincial Administrator
Milne Bay Administration

Mr Wilfred Leleca

Deputy Administrator – Corporate
Milne Bay Administration

Mr Terry Walo
Acting Provincial Planner
Milne Bay Administration

Mr Philip Tabua
Provincial Budget Officer
Milne Bay Administration

Mr Pontau Solon
Acting Principal Advisor – LLG
Milne Bay Administration

Mr Auther Mampue
Provincial Internal Auditor
Milne Bay Administration

Mr Ida Garo
Manager HRD
Milne Bay Administration

Mr Winston Mumurit
A/ Expenditure Accountant
Provincial Treasury Office

Mr Wilson Yee
UNV Specialist
Alotau

Mr Gune Senareth
Project Accountant
Provincial Treasury Office

Mrs Ruby Moruai
Senior Examiner
Provincial Treasury Office

Mrs Nina Lai
Debtors Clerk
Provincial Treasury Office

Mr Simeon Lassel
Paying Officer
Provincial Treasury Office

Mr Kelebi Loniko
Administrative Officer
Provincial Treasury Office

Mr Christopher Steward
Outstation Examiner
Provincial Treasury Office

Mr Beru Mukaisi
Paying Officer - Misima
Provincial Treasury Office

Mr Dominic Steward
Collector of Public monies – Misima
Provincial Treasury Office

Mr Conrad Mosil
Collector Of Public monies – Losuia
Provincial Treasury Office

Ms Hellen Morea
Key Board Operator
Provincial Treasury Office

Ms Dorea Mua
Procurement Officer
Provincial Treasury Office

Ms Ivy Abaijah
Collector of Public monies – Alotau
Provincial Treasury Office

Mr Valentine Baleki
Area Manger – Makamaka
Local Level Government, Milne Bay Administration

Mr John Saia
Area Manager- Daga
Local Level Government, Milne Bay Administration

Mr Philipson Sopilagai
Area Manager- Weraura
Local Level Government, Milne Bay Administration

Mr Aiden Abraham
Area Manager –West Fergusson
Local Level Government, Milne Bay Administration

Mr Immanuel Simwale
Acting Area Manager – Dobu
Local Level Government, Milne Bay Administration

Mr Richard Dawana
Area Manager
Alotau Urban Local Level Government

Mr Samson Yowait
Admin Officer
Alotau Urban Local Level Government

Ms Thelma Tabulili
Accounts Clerk- AULLG
Alotau Urban Local Level Government

Others:

Mr Paul K. Maraca
Executive Director
VPP, Port Moresby
(National Volunteer Service, Papua New Guinea)

Ms Kavisi Aopi
Coordinator, VPP

Ms Maria Opnai
Team Leader, VPP

Ms Yvonne Feareka
Team Leader
Finance and Administration
NVS

Mr Sammy Puri
Assistant Coordinator, CEDP
NVS

Mr William Oga
Publications Coordinator
NVS

Ms Kellie N. Babani
Assistant Supporting Staff
Finance and Administration
NVS

Mr Eddie Manga
Volunteer Placement Coordinator
NVS

Annex 3 : Reference Material Consulted

(Key Material only)

AusAID, Technical Advisory Group Aid Memoire, April 2003
DoF, Diagnostic Study Morobe Province, May 2003
DoF, Diagnostic Study East Sepic Province, May 2003
DoF, GoPNG Public Expenditure Review and Rationalisation (PEER) Policy Paper
DOF, Overview of the Strategic Training & Development Policy, January 2003
UNDP, Annual Project Review Report, April 2002
UNDP, Country Programme Outline for PNG 2003-2007
UNDP, Guidelines for Outcome Evaluators, M&E Companion series #1, 2002
UNDP, PNG Country Cooperation Framework (CCF) 1997-2002
UNDP Project Document 1 December 1999
UNDP, SBMS Analysis Module (SRF/ROAR), 2001
UNDP, SPFMT Progress Reports, December 2001, December 2002, June 2003
UNDP, Tripartite Review, June 2001
UNDP, UN Development Assistance Framework (UNDAF) for PNG 2003-2007
UNICEF, Trip Report; Port Moresby February, 2003

Annex 4 : Performance of Project Against Logframe Outputs

Objectives and Outputs	Measure of Performance	Review Team Comments
Objective 1: Assist Provincial Treasurers to support District and LLG financial management		
Output 1.1 3 month induction training, certification and assignment of UNVs to provinces	Successful completion of (UNV) training and timely assignment of UNVs	<p>15 UNVs recruited. 6 resignations. Currently 4 international and 5 national UNVs deployed.</p> <ul style="list-style-type: none"> • Delay in deployment of UNVs due to late readiness of provinces to receive them • Induction training completed for all UNVs but reduced to 9 weeks.
Output 1.2 Assistance to PTs in discharging their financial management responsibilities through professional guidance and advice	Satisfaction of FMIP management and PTs that UNV work conforms with DoF procedures and requirements	Financial statements submitted following UNV inputs; increased level of compliance with DoF instructions and FMA
Output 1.3 Assist PT support LLG financial management through professional guidance and advice	Satisfaction of PTs	<p>UNVs have assisted LLGs through</p> <ul style="list-style-type: none"> • identification of participants for PFMTTP training. However not all UNVs involved in selection • on the job training in some provinces but level of assistance for UNV affected by funding constraints in most provinces. FMIP provides some funding support for resources.
Objective 2: Support the M and E of training activities delivered under the PFMTTP including the integration of training in financial management and accountability with training, planning		

and budgeting.		
Output 2.1: Assist PFMT PMT to assess baseline capacities and develop a framework for M and E. of training programs	Framework for M and E approved by PMT and FMIP	This component/activity to start in July 2003
Output 2.2: Follow up trainees in their workplace and assess impact of training	Number and proportion of trainees visited and assessed	Workplace follow up has been instrumental in implementation of financial skills on the job.
Output 2.3: Provide on the job coaching and advice to trainees	Number of officers coached or advised	Level of on the job support in provinces and districts dependent on location and mobility of UNV
Output 2.4 Follow up with accredited trainers and assess their feedback on the effectiveness of training	Effective feedback to training program design and implementation	Post course evaluation by participants. TAG evaluation of training impact Little involvement of UNV in evaluation process since PFMT outsourcing component amended
Output 2.5: Assist DoF in preparing biannual reports on the progress of Provincial FMIPs	Prompt submission of reports every 6 months	<ul style="list-style-type: none"> Ø Monthly report to FMIPIC Ø Quarterly report to Project Steering (PSC) but second quarter of 2003 delayed due to Chairman's' other work commitment. Quarterly report to PCC.
Objective 3: Provide assistance to the PFMT PMT in the conduct of provincial diagnostics		
Output 3.1 Assist DoF and PFMT PMT in preparing TOR for the diagnostic studies	TOR completed with UNV inputs	TOR endorsed by GoPNG and AusAID
Output 3.2 Assist diagnostic team carry out studies	Completed diagnostic studies in provinces	UNVs have coordinated diagnostic studies and provided technical inputs to reports