

Project title: (Property Tax Project – Phase II) - Final evaluation

Report title: Preliminary evaluation report

Monday, April 17, 2020

Consultant Name: Rashad Kamel

Project: Property Tax Project Phase II

Country: Jordan

Post Title: Evaluation Consultant

Starting Date: 08-March-2020

Location: Amman, Jordan

#### Description of the assignment:

Under the supervision of the Programme Manager of UNDP, the Evaluation Consultant will conduct a final evaluation of Property Tax Project Phase II.

#### Objectives of Final Evaluation

This evaluation is expected to help in determining the overall results of the project outputs. It is also expected to assess the validity, feasibility, effectiveness and efficiency of the property tax automated system, taking stock of both positive and negative experiences, and its sustainability. In this context, the evaluation will measure the success on the basis of indicators relating to each output as specified in the project document. The evaluation will also present forward looking recommendations to enhance the efficiency, effectiveness, sustainability and impact of the project, focus strongly on presenting recommendation for future programming interventions and expansion to include e-governance and public finance management, built on lessons learnt.

The methodology of the report has been altered in light of the COVID-19 outbreak and the implications of said outbreak. The evaluator will utilize available communication technologies to collect the data needed from the targeted stakeholders for this evaluation.

## Contents

Description of the assignment: .....	1
List of Abbreviations and Acronyms .....	3
1.Development Challenge.....	4
2. OBJECTIVES of this Evaluation .....	7
3.EXPECTED OUTPUTS AND DELIVERABLES .....	7
4. Proposed evaluation methodology, .....	8
Accessibility of Data Collection and Triangulation .....	8
5- Evaluation Executive Summary .....	10
6- Project relevance and appropriateness matrix.....	15
7. Project Findings, Lessons Learned and Recommendations Matrix.....	26
8.Project evaluation Matrix.....	34
Evaluation questionnaire for Property Tax project .....	34
9.Annexes .....	46
Annex # 1: Stakeholder meetings brief.....	46
Meeting with Stakeholder brief: .....	51
Annex #2:PT evaluation project references.....	57
Annex3: PT project legal structure .....	59
Project Board Terms of Reference .....	59
Project Organizational Structure and TOR .....	63
Annex # 4: Lessons Learned Log as stated in PMU PT Project final report in.....	64
Annex #5: Project potential risks and project exit strategy as stated in PMU PT Project final report in 2019 (See Annex # 5). .....	66
Annex #6: Updated Project Issues: (Issues rising during implementation of the project) as stated Project final report in 2019 .....	68
Annex # 7: Monitoring Schedule as stated Project final report in 2019 .....	70

## List of Abbreviations and Acronyms

APR	Annual Progress Report
CPAP	Country Programme Action Plan
CSO	Civil Society Organization
CVDB	Cities and Villages Development Bank
GAM	Greater Amman Municipality
GOJ	Government of Jordan
ICT	Information Communication Technology
MoDEE	Ministry of Digital Economy and Entrepreneurship
MoF	Ministry of Finance
MoLA	Ministry of local administration
NGO	Non-Governmental Organization
PMU	Project Management Unit
PT	Property Tax
RJGC	Royal Jordanian geographic center
UN	United Nations
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme

## 1. Development Challenge

Jordan, like other countries, faces a number of daunting challenges as it strives to address its development and reform priorities. These social challenges include a rapidly growing population, gaps in the quality of basic education, high unemployment, weak citizen participation in governance and politics, water scarcity, reliance on expensive imported energy, gender disparities, and an influx of Syrian refugees. At the same time, Jordan is well positioned to address these challenges due to several advantages including a young workforce, a government that is forward leaning in terms of policy reform and improving health and education indicators<sup>1</sup>.

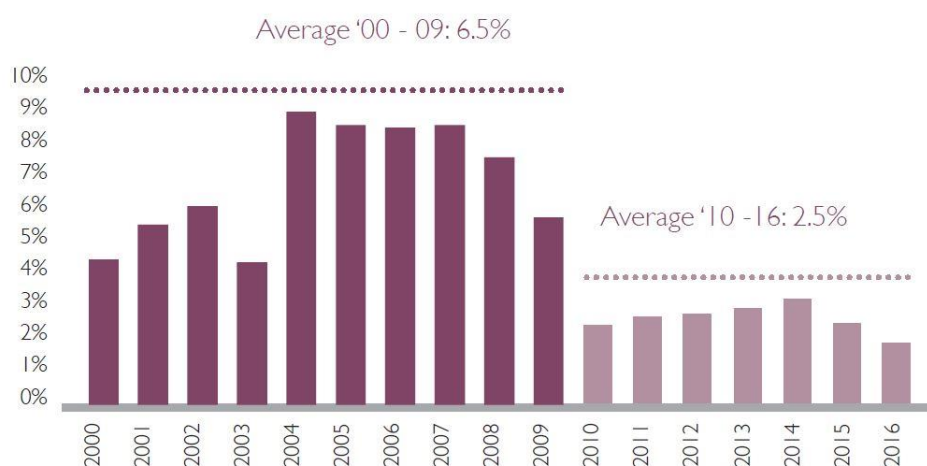
The Jordan Economic Growth Plan 2018 – 2022 (JEGP) is developed to recapture the growth momentum and realize Jordan’s development potential.

Jordan has showcased its ability to remain resilient, maintain internal cohesion, and reinvent itself in the face of adversity. The combination of the global financial crisis of 2009, Arab spring regional turbulence, energy crisis, closure of trade routes resulting in de facto economic siege (Exports to Iraq amounted to 20% of Jordan’s total exports), a decline in remittances, security costs, and increasing food and oil prices have put a significant stain on Jordan’s economic and fiscal drive.

Jordan’s GDP growth between 2000 and 2009 averaged 6.5%, but from 2010 until 2016, average growth was a mere 2.5%. Furthermore, Jordan’s total public debt has increased at a rate exceeding economic growth. This has resulted in a debt-to-GDP ratio of 95% at the end of 2016, compared to approximately 61% in 2010<sup>2</sup>.

### Jordan’s GDP Growth

Figure 1  
Source: Central Bank of Jordan.



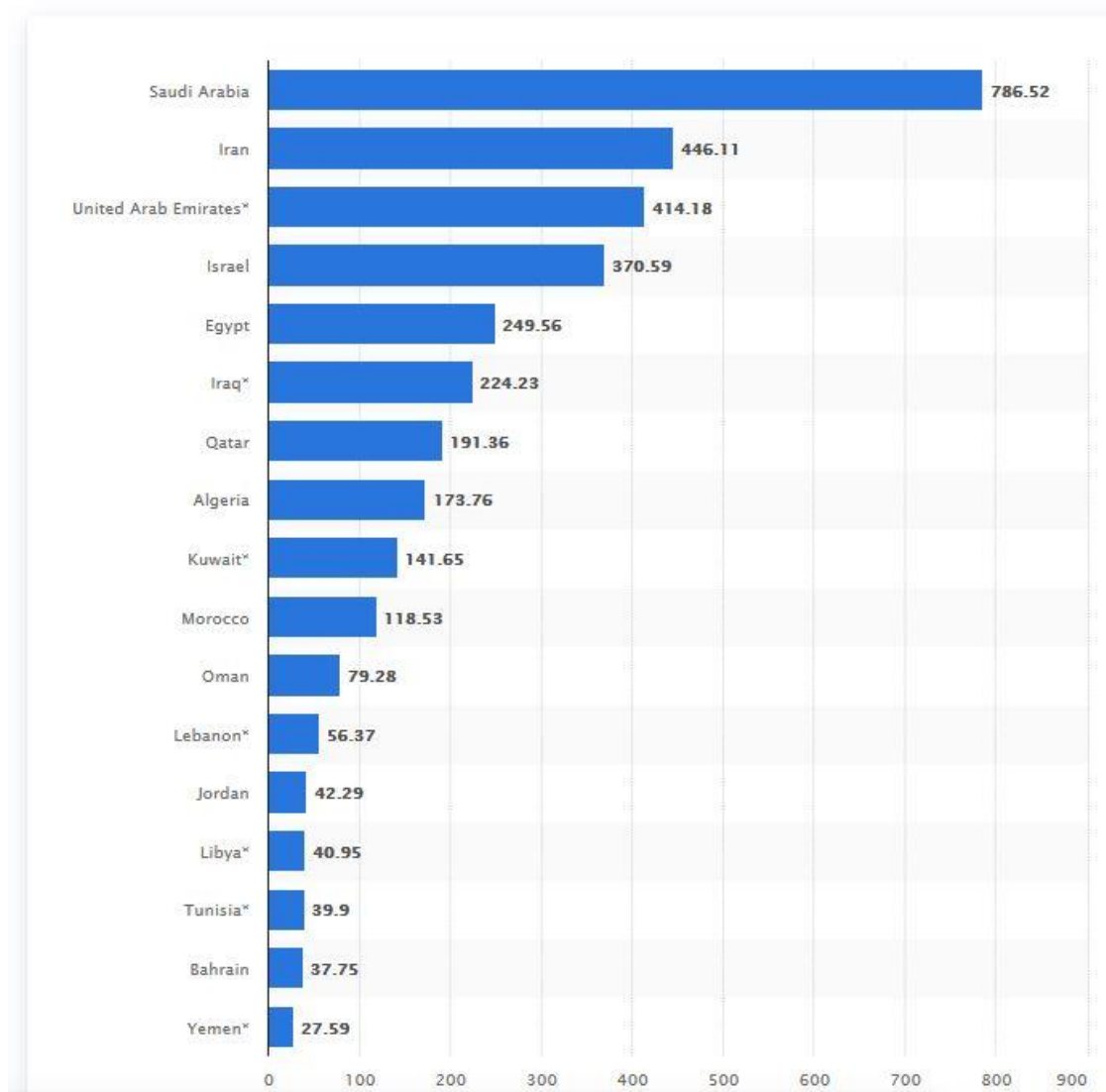
<sup>1</sup> Jordan- Country Development Cooperation Strategy 2013–2017 (USAID).

<sup>2</sup> Jordan Economic Growth Plan 2018 - 2022 –(The Economic Policy Council)

As a result, Jordan faces financial and economic challenges that have impacted economic growth rates and reflected negatively on the level of development especially at the local level.

In comparing Jordan's GDP to other countries in the MENA region, we can recognize the economic and development challenges GOJ is facing to improve the economic trajectory which aims to adopting an effective and flexible fiscal policy stimulates economic growth, improves the investment environment and contributes to building a diverse and stable economic base in the medium and long-term. some of these challenges include determining the size of the public sector in accordance with best practices and addressing structural imbalances in the State budget, which will in turn improve the Kingdom's credit rating in-line with monetary policy as well as insure the compliance of financial legislation and policies<sup>3</sup>.

Figure 2: MENA region: Gross domestic product (GDP) in 2018, by country <sup>4</sup> (in billion U.S. dollars)



<sup>3</sup> Jordan Economic Growth Plan 2018 - 2022 –(The Economic Policy Council)\_P28

<sup>4</sup> <https://www.statista.com/statistics/804761/gdp-of-the-mena-countries/>

The GOJ's fiscal reform program seek to maintain fiscal stability and avert financial crises. This will be done through efficient allocation of financial resources, strengthening reliance on local resources, more efficient and equitable collection of taxes especially by municipalities which will enable them to achieve better living standards for citizens and fight poverty and unemployment.

As a response to these needs, UNDP Jordan throughout its projects have pioneered a significant range of ICT applications to improve the lives of Jordanian citizens. In particular, the 2010- 2019 UNDP project on property tax has played an outstanding role in demonstrating the role that ICT can play in enhancing development outcomes through greater transparency, convenience, revenue growth and cost reduction. In addition, this project has proved that fiscal decentralization is possible, attainable, and rewarding to both the central government and local communities. As a continuation to that, Phase II of the Property Tax Project aims to carry on developing an effective decentralized property tax system by devolving property tax collection at the municipal level. Moreover, Phase II of the property tax project mainly focuses on three areas:

- increasing compliance rate,
- implement a more cost-effective system, and
- provide a better enabling environment for property tax collection in Jordan.

Figure 3:



The TP project works towards achieving objectives under the UN sustainable development framework (UNSDf), 2013-2017 namely, Improved governance to address short, and long-term development Challenges (as described in Jordan's Way to Sustainable Development- First National Voluntary Review on the Implementation of the 2030 Agenda and its Desired Outcomes (Figure#3)), in addition to that, the project evolves around strengthening decentralization and promoting gender equality. Furthermore, the outcomes of this project contribute to achieving the SDG16 which works on enhancing accountability and strengthening national and subnational government.

## 2. OBJECTIVES of this Evaluation

This evaluation is expected to help in determining the overall results of the project outputs. It is also expected to assess the validity, feasibility, effectiveness and efficiency of the property tax automated system, taking stock of both positive and negative experiences, and its sustainability. In this context, the evaluation will measure the success on the basis of indicators relating to each output as specified in the project document. The evaluation will also present forward-looking recommendations to enhance the efficiency, effectiveness, sustainability and impact of the project, and focus strongly on presenting recommendation for future programming interventions built on lessons learnt.

## 3.EXPECTED OUTPUTS AND DELIVERABLES

1. Inception report on proposed evaluation methodology, work plan and proposed structure of the report.
2. A draft preliminary evaluation report and presentation, to be presented at a debriefing meeting with partners
3. Final report, including a 2-3 pages' executive summary, including issues raised during presentation of draft.

CITIZEN	SOCIETY	BUSINESS	GOVERNMENT
<i>Active and Empowered Citizens</i>	<i>Proud and Vibrant Society</i>	<i>Dynamic and globally competitive private sector</i>	<i>Efficient and effective government</i>
Health	Rule of Law	Trade & Competitiveness	Management/Coordination
<i>Jordanians living healthy, active lives</i>	<i>Confidence in, and compliance with, the law</i>	<i>A competitive hub for regional business and investment</i>	<i>Excellence in policy making &amp; implementation in government</i>
Education	Active Citizenship	Business Climate	Size & Quality of Service
<i>Jordanians equipped with the skills to succeed</i>	<i>A vibrant society based on active citizenship</i>	<i>A predictable and efficient regulatory environment</i>	<i>An efficient, ethical and citizen-centric public sector</i>
Workforce Participation	Families & Communities	Capital for Growth	Transparency/Accountability
<i>Jordanians of working age actively engaged in the economy</i>	<i>Strong families &amp; communities across the Kingdom</i>	<i>Capital available to support quality businesses &amp; projects</i>	<i>Public institutions accountable to citizens and Parliament</i>
Employment	Poor & Underprivileged	Small Business	Infrastructure
<i>Fulfilling and rewarding jobs for all Jordanians</i>	<i>Protection and empowerment of the less fortunate in society</i>	<i>An easy and supportive place to start and grow a business</i>	<i>World-class infrastructure underpinning development</i>
	Cost of Living	Clusters for Growth	Resource Security
	<i>A decent quality of life affordable for all Jordanians</i>	<i>Regionally competitive clusters driving export success &amp; jobs for Jordanians</i>	<i>Sustainable long term management of food, energy &amp; water requirements</i>
	Housing & Neighbourhoods		Macro-Economic Stability
	<i>Quality, affordable housing and safe neighbourhoods</i>		<i>Management of the nation's finances that maintains investor &amp; market confidence</i>

#### 4. Proposed evaluation methodology,

This evaluation should mainly focus on property tax collection interventions that UNDP Jordan Country Office implemented during the 2013-2017 CPD cycle. In relation to that, the evaluation must consider advancements made under Outcome 2 of the 2013-2017 UNDAF. Moreover, the evaluation should consider contributions towards Outcome 1 of the current UNSDF “Jordan has institutionalized necessary policies and mechanisms for effective and inclusive participation of young people in social, cultural, economic, and political life.”.

After submitting the first version of the Inception Report in the first week of March 2020, the COVID-19 outbreak changed the situation worldwide, including in Jordan. This led the UNDP to requesting that the scheduled meetings between the Evaluator and the scheduled members be conducted electronically to respect social distancing guidelines. A second version of the Inception Report has been submitted on the 31<sup>st</sup> of March 2020 with an altered meeting agenda.

The UNDP PT Project team and the Evaluator reached an understanding to wait until the Jordanian government announces a cease to the COVID-19 lockdown and resumes the required government functions either in-person or online.

Hence, this third version of the Inception Report, which was requested by the UNDP team leader, will focus on how to approach:

- Accessibility of data collection and triangulation.
- New evaluation submission schedule.
- Reachability of the stakeholders.

#### Accessibility of Data Collection and Triangulation

Whereas all business worldwide (even in Jordan) over the last two months has switched to an online basis where possible, it has become necessary and acceptable to conduct all the in-person meetings online. This has become the norm of business, and most organizations and governments have acclimated and accommodated this switch to online. This request will not come as a surprise to the local governments and organisations and is the most effective means of achieving our intended outcomes.

All project data required for this evaluation is accessible through:

- Online meetings between the evaluator and project team and project stakeholders to coordinate and assist them in filling in the required information needed into the evaluation matrixes provided to them by the evaluator.
- Cross cutting the information from the PT team and other stakeholders with PT Project outputs and outcomes, to underline the project achievements towards its designed outputs, gaps, and lessons learned.
- The evaluation matrixes provided with this evaluation report are designed to assist the evaluator to conduct Quantitative result-based research and provide his analytical review accordingly.

Based on UNDP guidelines for evaluations, and in consultations with UNDP Jordan TP team, the evaluation will be inclusive and participatory, involving principal stakeholders into the analysis. During the evaluation, the Evaluator is expected to apply the following approaches for data collection and analysis:

- A. Desk review of relevant documents including progress reports and any records of the various opinion surveys conducted during the life of the Project.
  - a. Project Reports to be sent to the evaluator.
  - b. Evaluator to build:
    - i. Project evaluation Matrix
    - ii. Project main evaluation points Matrix
    - iii. Project Findings, Lessons Learned and Recommendations Matrix
    - iv. UNDAF result matrix - Project outcomes in 2018-2020
    - v. Project Framework Work Plan 2018-2020
- B. Review national reports relevant to fiscal reform, decentralization and e-government.
- C. Online Briefing and debriefing sessions with the Project Technical and Steering Committees and UNDP project team.
- D. Conduct multiple online meetings with PT Project technical team to assist them during their work in responding to the evaluation matrixes.
- E. Conducting Online and phone Interviews with PT Project partners, two municipalities implemented providing the PT services to the public, government officials, government service providers, CSO partners and donors.
- F. Conduct, in cooperation with the UNDP PT Project team, an online meeting with the PT Project steering committee and staff, to present the project evaluation document and to get their final feedback and recommendation to be added to the final PT evaluation and project recommendation final document.

During the implementation of the contract, the consultant will report to the UNDP Programme Manager, who will provide guidance and ensure satisfactory completion of deliverables. There will be in close coordination with the project team who will assist in connecting the consultant with senior management, development partners, beneficiaries and key stakeholders. In relation to that, UNDP will provide office space and access to standard office services as needed.

Furthermore, the evaluation should also consider the amount of progress these interventions have delivered or should have delivered towards the SDGs; in particular SDG 16<sup>5</sup>.

---

<sup>5</sup> SDG 16: Promote just, peaceful and inclusive societies

## 5- Evaluation Executive Summary

The PT Project, under direct management from UNDP, is developed to work as a unified service window in all municipalities.

The Property Tax Project became one of the pillars of GOJ digital transformation, and digital backbone for Municipalities and local councils in Jordan, started with six municipalities in 2003, with one or two services, to grow now to reach 310 local outlet (**municipalities, local councils, and municipal services centers**), and also have online presence in e-government, MoLA, MoF, and PT stand alone<sup>6</sup>, portals and websites. PT Project adopted the most of the Jordanian e-payments gateways (eFawateercom)<sup>7</sup> and (JoMoPay).

The PT Project archived between 2017-2020 most of the planned outputs, and still in the process of achieving the remaining tasks. The Project delays was in the Project handover to MoLA which was not the PT Project fault as MoLA faced logistical and rescoring difficulties. On the other hand, both PT PMU and MoLA are cooperating and are leaping forward in “Smart Municipalities” digital project which will merge many of PT services with MoLA/MODEE initiative.

PT Project went many extra miles in its work by Creating a mobile application on smart phones called (Window for Municipal Services) that works on two operating systems (IOS & Android) and creating a tablet application to allow municipalities’ staffs to handle many of transactions in the sites like collecting rental information for municipalities property.

PT-PMU installed the new updated system in all locations and provide users (Municipal employees and owners, and other beneficiaries with these services:

- Renewing a Vocational license (Application submission)<sup>8</sup>.
- Objection or Appeal against the Tax assessor appraisal ((Application submission)
- Enquiring about the tax or service details
- Enquiring about payment details (receipts).
- Enquiring through the CHAT BOT in cooperation with the Ministry of Digital Economy and Entrepreneurship.
- Link PT Project with “Sanad APP”<sup>9</sup> in cooperation with the Ministry of Digital Economy and Entrepreneurship
- PT Project is assisting Ministry of Industry and Trade with its national inspection system.

the PT-PMU also provided the e-payment service for:

1- The Property tax system, which includes:

- Current and previous property tax, and all related enquiries and making payments.

---

<sup>6</sup> (<http://ptp.mof.gov.jo>).

<sup>7</sup> <https://www.efawateercom.jo/Portal/Home>

<sup>8</sup> New service created in 2020

<sup>9</sup> <https://www.modee.gov.jo/content/sanad-app-694>

- Current and previous “Educational Tax”<sup>10</sup>, electronic inquiry and payment.
- Sewage fees, inquiries, and electronic payment.

2- Urban development and paving fees system, electronic inquiry and payment.

3- Municipal rental system. Inquiries and electronic payment.

4- Vocational licensing system (renewal). Inquiries and electronic payment.

5- Registering rental contracts fees, electronic inquiry and payment

in addition, the PT Project team will soon launch new services:

- Issuing and printing an electronic clearance for all taxes.
- Issuing and printing Vocational licenses.

PT team is also working on launching the tender for building permits system.

PT Project integrated with the strategic plans of the Ministry of Local Administration to assist the municipalities in their digital transformation and automate all of their operational systems (transformation into a smart municipality – The Smart Municipality initiative launched by MoLA), by creating common systems for all municipalities that aim to serve the citizen and convert paper transactions into digital ones.

The project faced some stumbles in various local locations that have administrative problems and a shortage of specialized employees, or that have resistance to the use of digital systems. Yet the project network has reached those locations and PMU are working hard to overcome obstacles these locations are facing.

Regarding maturity of the PT data, PMU announced that they reached 95% data maturity for PT taxes, and 70% for the vocational licensing as Municipalities staff still gathering and entering the data.

PT Project faced some obstacles mainly in areas of legislations and policies changes (i.e. during the implementation and configuration of “Building Permit System”, the Building Permit’s law changed alongside its implementation instructions, fees, and taxes. This led to the need for re-analyzing the system again in order to adopt the new changes, procedures, and fees, and contracting the company again with the company to reimplement the changes. This is in addition to the problems that the PT Project faces in some municipalities that still apply the instructions of the previous law, or the new law since the building permit tax law is not stable yet.

While the Building Permits Project is expected to assist municipalities to gain large tax revenues, it also requires training and data entry from which some goes back to the year 1960. The PT Project team plan was that from the beginning of 2020 and within six months the system will be implemented in 100 municipalities. Although the Team trained Municipalities’ employees on the

---

<sup>10</sup> An education tax of 2% of the net rental value estimated under the Building and Land Tax Law within the applicable municipalities areas is called (Knowledge Tax) and it is collected from the operator of any real estate, whether he is an owner or tenant, and the procedures for collecting this tax are determined according to a system issued according to this law. Its proceeds are spent on providing and maintaining school buildings and on all other matters related to achieving the goals of the educational process. (Education Law No. (3) of 1994 and its amendments)

system, the team faced challenges in retaining trained employees as they were moving from the jobs. For this, the Team created a training guide to overcome this issue, but many employees still insist on personal training.

#### **PT Project During COVID-19**

During the ongoing crisis, "COVID- 19" pandemic, PMU were able help the GOJ with information as PT Project are almost if not the only entity that has the largest database of the vocational permits and their distribution and types in the municipalities, except, of course, for the data of the Greater Amman Governorate.

PT Project services, especially services connected with e-payments gateways, did not have huge impact during the GOJ lockdown, because most tax collections and receivables' fees done through PT Project are part of the requirements to complete government services, but not the entire service itself. Therefore, during the lockdown, the tax and fees revenues decreased.

This also confirms the need to support MoLA/MoDEE, in near future, in their initiative "Smart Municipalities" which aim to provide complete digital online Municipal services.

#### **Project statistics review:**

From table#3 "PT Project increased revenue returns as a result of using the PT Project system", the PT Project yearly collection started to rise since 2017, from average 3 Million JOD to 5 Million JOD Per year showing as almost 67% growth, in 2018 the project witnessed a jump of tax collection due to GOJ Tax exemptions granted to late tax payments.

The Jump in in tax collection since 2017 related to many factors:

- PT Project expansion to new locations.
- PT Project increased number of services outlets.
- PT Project introduced the e-payment option<sup>11</sup>
- PT Project added new services which widen the range of taxes and fees collected yearly.
- Increasing in the ownership to the PT Project from GOJ and Municipalities.

#### **Evaluator recommendation**

Project recommendations can be divided into two parts, the first relates to the operational section of the project; and the second part are recommendations that can help in developing the project and enhancing its accomplishments.

#### **Operational recommendations:**

Since the project is designed by one party to hand it over to another, the attention to technical and administrative documentation must be taken into account and is one of the most important objectives of the project. This is especially important in the event the Project is extended or expanded.

---

<sup>11</sup> See table #4

Therefore, it is essential to complete a full technical description (Standard Documentations) of the Project entire software, network, and security protocols. This must be done in cooperation and partnership with a resident team from MoLA ICT department in PMU, and both teams task is to complete these documents hand in hand for its importance to project handover and project sustainability.

The project must also document all its agreements with all other parties that benefit from the project services, or those that benefit from the project data, or transactions.

The PMU must use online project management and team management system, which generates e-monthly reports/dashboard, to enhance project transparency to all steering committee partners, and to keep better track on the project planned achievements.

As the project is continuously expanding and growing, the other operational recommendation is to take in consideration the drain on the project's limited resources. Any project expansion or project commissioning to do new services should take into account the already running tasks, and the implication of the new tasks on resources, and its impact on the project's quality control and planned goals.

#### **Structural recommendations:**

The project, in its current legal and administrative structure, was able to carry out most of its tasks. At the same time, the project in its current structure will be hard to Handover to the Ministry of Local Administration unless its administrative structure is developed to a more appropriate form. This requires a decision to drop the project handover as a target and focus more on project merger with all its partners.

If the project is transferred from the Ministry of Finance (PT PMU) to the Ministry of Local Administration, and if it is completed for the next three years, it will severely suffer from the fact that PMU project team (who have accumulated knowledge and expertise during 17 years from the date of project management), will not wish to transfer from the Ministry of Finance to the Ministry of Local Administration. This in addition to the fact that many of the core team will soon be referred for retirement.

It is therefore necessary to pay attention to the future of the project by preserving its teams, goals and partnerships of which the project was launched and succeeded.

It is equally necessary to find a new virtual administrative structure that brings together the four teams (PT PMU, MOLA PT team, MoDEE , and UNDP) under one virtual administrative umbrella (virtual unit), and treated as one "independent" legal entity even though it consists of groups belonging to different institutions.

This proposal must start by changing the name of the project from the Property Tax Project to the "Smart Municipal Services Project" and to consider the "Smart Municipal Services Project" a joint initiative between the MOLA, MOF, MODEE, Municipalities and UNDP, led by Cities and Villages Development Bank (CVDB).

Finally, CVDB can play a role beyond its current position by enhancing the financing of the "Smart Municipal Services Project". This can done by making the Project as one of the long-term bank investments. This will ensure the project sustainability and, at the same time, contribute to the achievements of the CVDB mission (as CVDB mandate is to develop municipalities and villages per the bank's laws and regulations, especially the recent amendments expected to be approved soon).

Table # 3: PT Project Increased revenue returns as a result of using the PT Project system

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue collected	19,146,151	22,282,519	22,073,698	26,019,395	29,794,076	32,803,445	35,267,243	41,204,815	50,077,462	54,898,693
Yearly increasing percentage	Baseline	16.38%	-0.94%	17.88%	14.51%	10.10%	7.51%	16.84%	21.53%	9.63%
Yearly Increased tax and fess in JOD	Baseline	3,136,368	-208,821	3,945,697	3,774,681	3,009,369	2,463,798	5,937,572	8,872,647	4,821,231

Table #4: PT Project revenue, transactions, and number of properties entered, from starting up to 2019

	Description	Total	Cash Payment	E-payment	Male	%	Female	%
1	Payment Transaction	452,405	432,487	19,918	395,856	87.50%	56,549	12.50%
2	Amount Paid JOD	54,910,254	51,258,280	3,651,974	49,327,928	89.83%	5,582,326	10.17%
3	Number of Properties	1,500,430			1,198,132	79.85%	302,298	20.15%

The online revenue in 2019 is around 3.65 Million JOD.

## 6- Project relevance and appropriateness matrix

Relevance and appropriateness	Assessor answers
1. Was the project relevant, appropriate, and strategic to Jordan and in particular to the MoF, MoLA?	The GOJ Digital Transformation Program, and both MoF and MoLA adaptation to the digital transformation in their strategies highly depend on the PT Project achievements, Both Ministries are including PT Project goals to their goals.
2. Was the project relevant, appropriate and strategic to the mandate, strategy, functions, roles, and responsibility of MoF and to the key actors within that institution?	Yes, the PT Project worked on all kind of municipal tax's and fees, is directly relevant to MoF's mandate, strategy, functions, roles, and responsibility.
3. Extent to which integrating a human rights and gender equality perspective was relevant to achieve the project's outcomes.	The PT Project will enhance the service level for all users in municipalities (men and Women), providing multiple payment choices makes it easier for all and especially for women and elderlies to pay their PT fees and taxes, or pay for vocational licenses, and they can get the information about the services online, which enhance transparency which is directly related to basic citizen rights.
Effectiveness and efficiency <sup>12</sup>	
1. Were the actions to achieve the outputs and outcomes effective and efficient?	Regarding the services part, training, implementing the project, and responding to the need of new and more services, the project surpassed its action plan.  New outputs were asked from the project to achieve from the steering committee or from MoLA, or MoF, which was not in the original extension plans.

<sup>12</sup> Local Collection Centers of the Ministry of Finance, Municipalities and taxpayers are the main stakeholders in this evaluation. Moreover, the evaluation should be tailored towards encouraging constructive feedback from main stakeholders; in order to point out any untapped areas from stakeholder's perspective. In addition to that, the evaluation should consider the aspect of leaving no one behind with special focus on the most vulnerable groups.

	<p>Training output was also conducted successfully, but project handover was not possible to be done as planned due to logistical issues as will be discussed in the project assessment report.</p> <p>Output regarding passing the new PT law was completed from the PT Project side, but the Law is under GOJ review till now.</p>
2. Were there any lessons learned, failures/lost opportunities? What might have been done better or differently?	<p>PT Project PMU is fully technical unit, most of the team have great IT and tax related knowledge background, therefore asking them to lead policy making or create and initiate awareness plans and implementing them, to increase the tac revenue, is something that needs to be addressed and solved in the project's next phase.</p> <p>Project handover will need better project technical documentation than what PT Project have now.</p>
3. How did the project deal with issues and risks?	PT Project do not have proper DR system, but all kind of technical risk they are equipped for it, and they can restore the system from any complete shut down in 30 Min.
4. Were the outputs achieved in a timely manner?	Yes, for training output, migrating Municipalities to the new system, creating the Mobility solution, and still in process for project handover, and not accomplished as planned for the public awareness output.
5. Were the resources utilized in the best way possible?	The current resources were utilized in best way possible, but adding new projects, and services to what originally planned stretched out all PT Projects in a critical way.
6. Were the resources (time, funding, human resources) sufficient?	No, the PT Project, if it will be handed over to MoLA in the next two years, will need restructuring, and need adding more human and hardware resources to manage all tasks still in progress or the new tasks requested from the project.
7. Extent to which a human rights-based approach and a gender mainstreaming strategy were incorporated in the design and implementation of the project.	<p>The nature of PT Project as its is a fully services-oriented project gives the project its incorporation with Human rights and gender mainstreaming strategies.</p> <p>PT PMU work also with Municipalities to make sure that they are gender sensitive, and to promote transparency, which will eventually positively affect the project sustainability.</p>

Impact and sustainability	
1. Will the outputs/outcomes lead to benefits beyond the life of the existing project?	<p>PT Project outputs/outcomes is big part now in the digital transformation in Jordan, their services integrated with e-government portals/mobile services and in many other GOJ portals, and e-payments gateways.</p> <p>The project is also part of the “Smart Municipality” initiative, which will be the main portal for all future online Municipal services.</p> <p>The project benefits already now beyond what was planned.</p>
2. Were the actions and result owned by the local partners and stakeholders?	<p>All PT Project actions are adopted by 120 Municipalities and Local councils, citizen services centers, and MoLA portal.</p> <p>The interactivity between the PT Project and their Local partners</p>
3. Was the capacity (individuals, institution, and system) built through the actions of the project?	<p>The PT-PMU achievements in PT services, and in Vocational licencing services, building permits system, and more, they accumulate lots of implementation and operational experiences, which started to be easily Irreplaceable.</p>
4. What is the level of contribution of the project management arrangements to national ownership of the set objectives, result and outputs?	<p>PT PMU, have been working on this project since 2003, the good networking they have with all stakeholders, especially with all local project partners.</p>
5. Were the modes of deliveries of the outputs appropriate to promote national ownership and sustainability of the result achieved.	<p>PT PMU, tried to go on with the project handover and knowledge transfer, and they succeeded with the local partners (Municipalities, and local councils), but the extra tasks that were requested from project steering committee, hold lots of PT Project action from fully handing over the project as planned to MoLA.</p>
6. The level of change in gender relations, e.g. access to and use of resources, contribution in economy, division of labor.	<p>The PT Project is one of the best examples of successful impact in the local society, PT services provide (access to information, access to services, transparency, ease of doing business, increases the local income generation, which all combined contribute in the local economy).</p>

7. The project relevance to SDG/Agenda 2030 objectives achievements	PT Project fits to SDG #16 : “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”. And its target to 2030 “Develop effective, accountable, and transparent institutions at all levels”
8. The property tax collection interventions that UNDP Jordan Country Office implemented during the 2017-2020 CPD cycle, and its contribution to CPD completion.	UNDP team supervise the project achievements quarterly, and make sure that the project aligns with 2017-2020 CPD cycle, and the PT Project contribution to CPD completion.
Project design	
1. To what extent did the design of the project help in achieving its own goals?	The PT systems design was practical, for all users (Municipal employees, and online users), the design is easy to be trained at. The design also takes into consideration the next project phase, especially the PT Project online presence.
2. Were the context, problem, & needs and priorities well analyzed while designing the project?	PT PMU, worked with all partners and beneficiaries, government entities and experts, to ensure that each system they analyse is meeting the law, regulations, procedures, and user experience requirements.
3. Were there clear objectives and strategy?	The objectives PT PMU worked on are to be ready to respond to all requirement from the steering committee, MoF, MoLA, and Municipalities. Many times, this strategy they have adopted shifted outputs priorities. This risk should be managed in the next project phase.
4. Were there clear baselines indicators and/or benchmark for performance?	<p>The PT Project major indicators are:</p> <ul style="list-style-type: none"> <li>- number of outlets where system installed and used in,</li> <li>- number of Municipal employees trained and ready to operate the system,</li> <li>- number of the services provided in each system,</li> <li>- number of transactions, and impressed tax and fees collection yearly.</li> </ul>

5. Was the process of project design sufficiently participatory? Was there any impact of the process?	By default, all PT Project services were designed in a participatory way, as local partners involvement to ensure that the services met the needs, in addition to the participation of MoF, MoDEE and MoLA experts and ICT directors, to ensure system connectivity, system integration with the partners systems.
6. Was there coherence, coordination, and complementarity by the project with another donor funded activities in the field of tax collection methods?	Such activity is led by the project steering committee and no conflict reported in PT Project quarterly reports.

Project management	
1. Are the project management arrangements appropriate at the team level and project board level?	Some difficulties reported in this assessment, the project management need to increase the project recourses both human and hardware resources, this will be covered in detail in this report.
2. Was there appropriate visibility and acknowledgement of the project and donors?	The UNDP logo on all project systems, all partners acknowledge the important of the project (please go to annex #2 meeting with stockholder brief).

The evaluation team is expected to focus on the following points and any other issues considered important for the successful completion of the project:

1. The progress made towards each of the objectives and outputs of the project document.	The progress made towards each of the objectives and outputs of the project document are described in Project evaluation Matrix.

<p>2. Whether results to date and expected end of the project achievements are likely to meet the needs of the government, municipalities, and taxpayers.</p>	<p>PT Project is now important part of Jordan’s digital transformation (please see the stockholder meeting brief in Annex # 1).</p> <p>Under the name “Municipalities Services Window”, PT Project, and in cooperation with the United Nations Development Program (UNDP), developed Municipal e-services system and online portal.</p> <p>- PT Project also developed mobile application carrying the same name “Municipalities Services Window” on both mobile platforms (IOS &amp; Android)</p> <p>All services were linked to the e-payment gateway (eFawateercom)<sup>13</sup>, and the PT team is now working to add more payment outlets (online and offline) as recommended by the world bank.</p> <p>The PT Project services are:</p> <ul style="list-style-type: none"> <li>o Renewing a Vocational license (Application submission)</li> <li>o Objection or Appeal against the Tax imposed or assessed ((Application submission)</li> <li>o Enquiring about the tax or service details</li> <li>o Enquiring about payment details (receipts).</li> <li>o Enquiring through the CHAT BOT in cooperation with the Ministry of Digital Economy and Entrepreneurship.</li> <li>o Link PT Project with “Sanad APP”<sup>14</sup> in cooperation with the Ministry of Digital Economy and Entrepreneurship</li> <li>o PT Project is assisting Ministry of Industry and Trade with its national inspection system.</li> </ul> <p>The PT e-payment service are:</p> <p>1- The Property tax system, which includes:</p>
---	--

<sup>13</sup> <https://www.efawateercom.jo/Portal/Home>

<sup>14</sup> <https://www.modede.gov.jo/content/sanad-app-694>

	<ul style="list-style-type: none"> <li>• Current and previous property tax, and all related enquiries and making payments.</li> <li>• Current and previous “Educational Tax- Knowledge Tax”<sup>15</sup>, electronic inquiry and payment.</li> <li>• Sewage fees, inquiries, and electronic payment.</li> </ul> <p>2- Urban development and paving fees system, electronic inquiry and payment.</p> <p>3- Municipal rental system. Inquiries and electronic payment.</p> <p>4- Vocational licensing system (renewal). Inquiries and electronic payment.</p> <p>5- Registering rental contracts fees, electronic inquiry and payment</p> <p>And soon PT Project team will launch new services:</p> <ul style="list-style-type: none"> <li>• Issuing and printing an electronic clearance for all taxes.</li> <li>• Issuing and printing Vocational licenses.</li> </ul> <p>PT team is also working on developing a building permits system</p>
3. The impact of the project on benefited municipalities.	<p>The PT Project main goal is to give Municipalities access to more local funds, the yearly increase of local revenue collected to each Municipality is shown in (Table # 3: PT Project Increased revenue returns as a result of using the PT Project system)</p>
4. The transfer of skills and knowledge to municipalities and therefore the level of sustainability.	<p>PT team conducted training as planned to more than 500 Municipalities employees, and managers.</p> <p>Some difficulties faced the knowledge transfer, as the fast shifts for the trained Municipalities employees to different job affects the level of project sustainability.</p> <p>PT PMU are mitigating these risks by providing printed and online training materials.</p>

<sup>15</sup> An education tax of 2% of the net rental value estimated under the Building and Land Tax Law within the applicable municipalities areas is called (Knowledge Tax) and it is collected from the operator of any real estate, whether he is an owner or tenant, and the procedures for collecting this tax are determined according to a system issued according to this law Its proceeds are spent on providing and maintaining school buildings and on all other matters related to achieving the goals of the educational process. (Education Law No. (3) of 1994 and its amendments)

<p>5. The level of 'acceptance' by municipalities and property tax project staff who operate the automated system.</p>	<p>Meetings with partners and stakeholders to discover their level of acceptance show great appreciation to the project team, and project outputs, more details in the stockholder meeting brief in Annex #1, Regarding level of 'acceptance' by property tax project staff who operate the automated system, the PT staff is under a lot of pressure due to their duties stretching between many systems, mostly new systems comes from requests outside the planned project outputs.</p>
<p>6. The efficiency of the operation through the automated system, including reduction of time required for clearance of services, simplified procedures.</p>	<p>PT Project services function as one process service, as most of the services are inquiries about the fees or tax for specific service, then pay and get the receipt.</p> <p>Enabling the fees and tax payment from any service location or online is considered by itself a milestone as it reduces the processing time of any municipal services (as with all other municipal services either starts or end with a fee or tax receipt and usually those taxes and fees paid in different locations). The services are:</p> <ul style="list-style-type: none"> <li>• Paving tax</li> <li>• Pavement tax</li> <li>• Special regulation revenue</li> <li>• Other regulatory revenue</li> <li>• Improvement Tax</li> <li>• Retaining Walls</li> <li>• Staircases and stairwells</li> <li>• Garbage collection fees</li> <li>• Waste fee</li> <li>• Wall changing Tax</li> <li>• Appeal fees</li> <li>• General service</li> </ul>

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>• LAND CHART</li><li>• Musicality edu tax</li><li>• Rental</li><li>• Booth rent</li><li>• VOCATION FEES</li><li>• Health Fees</li><li>• Vocation Penalty</li><li>• Waste Fees</li><li>• Waste Penalty</li><li>• Advertisement Fees</li><li>• Advertisement Penalty</li><li>• Vehicles Fees</li><li>• Vehicles Penalty</li><li>• Waste prevention fees</li><li>• Cage fees</li><li>• LOCATION CHANGING</li><li>• Awning fees</li><li>• Balance fees</li><li>• Forms fees</li><li>• Replacement of lost document</li><li>• Additional parking fees</li><li>• Guard duty fees</li><li>• Engineering offices partnership fees</li></ul> |
|--|---|

	<ul style="list-style-type: none"> <li>• Chiller fees</li> <li>• Rent contract reg</li> <li>• Stamps fees</li> </ul>
7. The results of implementations in terms of modernization, simplification, and increased revenue returns.	PT Project yearly collection started to rise since 2017, from average 3 Million JOD to 5 Million JOD Per year almost 67% increment, and collected more than 3,6 Million JOD through online payments, which indicates the successful implementation of the project extension plan between 2017-2020.
8. The impact of training provided by the project on municipalities staff performance.	<p>The direct impact for municipalities staff training is minimizing operational halts and continued need for PMU direct or remote assistance.</p> <p>The main indicator of the successful training done is the number of transactions/services made by the municipal employees and its yearly growth.</p> <p>The second indicator pointing to the successful training done is the number of multiple PT municipal system successfully operated by the municipalities staff.</p>
9. Efficiency of monitoring mechanism and reporting.	The efficiency of monitoring mechanism and reporting was at its minimum and needed to be reviewed, not because the PMU did not meet their goals (as the PMU actually exceeded the planned tasks), but ensure better mechanisms in the future.
10. The level of coordination between the Ministry of Finance, Ministry of local administration, and UNDP.	<p>The cooperation between the Ministry of Finance, Ministry of local administration, and UNDP, is managed by the PMU, mainly, and by the PT Project steering committee.</p> <p>Many requests come to PMU for new services or a side job, form one partner without consulting or presenting it to the other steering committee partners.</p> <p>This structure created some delays in the original project outputs, but also created opportunities for PT Project to do more services.</p>

	<p>A new and more dynamic structure for PT Project needed to ensue keeping this dynamic response the PMU and PT team have, the PT Project document must recognize this PT agile project management structure.</p>
<p>11. Measures taken to ensure sustainable operations beyond project duration.</p>	<p>Due to the Project continual new services' requests while implementing the Project during the last three years, the Project is in continuous expansion. More stakeholders and partners are using PT Project services in their portals or restructuring and process re-engineering these services.</p> <p>MoLA smart Municipalities portal and services is heavily dependant on the PT Project products.</p> <p>The PT Project stopped being a project, and moved forward to become an initiative, which is a vital part of Jordan's digital transformation and is essential.</p>
<p>12. How did the project advanced Public Finance management and e-Governance?</p>	<p>The PMU worked hand in with Municipal directors, to analyze the targeted services, and assist them in structuring the data properly and conduct proper data cleaning before the process of data entry.</p> <p>Also, PT system assisted many official entities in connecting their system to the PT systems, which enhances the government decision support datasets.</p> <p>The transparency and decrease of the annual local public finance losses, contributed to creating positive local financial cycle (more revenue come more services).</p> <p>PT system is also integrated with the MoLA "Municipal financial system" initiative, which will also play a big part in advancing the Local finance management and e-governance on the local level</p>

## 7. Project Findings, Lessons Learned and Recommendations Matrix

Outputs	Outcome#4
Successfully achieved points	<p>The core achievement of PT Project is the success in increasing Municipal revenue through PT system. This success encouraged Municipalities to ask to add more and more revenue generated services. PT Project major achievements are:</p> <ul style="list-style-type: none"> <li>• The PT Project provided the infrastructure for the Municipalities for free</li> <li>• The PT Project provided all software systems for the Municipalities for free</li> <li>• The PT Project provided the needed training to Municipalities employees and directors on Tax Law and on how to operate the PT systems.</li> <li>• PT PMU provided daily and continuous technical support to all municipalities.</li> <li>• PT PMU help all Municipalities to adopt same governing procedures, and standardizations.</li> <li>• PT Project enabled the municipalities to prepare and export all financial summaries from the automated system easily, those reports which are needed for yearly auditing by the Accounting Office.</li> <li>• PT Project allows Municipalities to systematically monitor all their bank deposits with consignments.</li> <li>• All Municipalities are using the results of the PT tax project to plan their yearly budget.</li> <li>• PT Project centralized all Municipal information, which make it easier for MoLA and GOJ, to extract reports for further analysis and uses them in their support decision system.</li> </ul>

	<ul style="list-style-type: none"> <li>• The cost is less than that each municipality creates separate systems</li> </ul> <p>Other PT Project achievements are:</p> <ul style="list-style-type: none"> <li>• Digitizing all Municipal financial records, active and non-active one, which increases the financial claims to property owners.</li> <li>• provide Municipalities with multiple ways of payments.</li> <li>• PT Project also work as a platform for knowledge exchange between municipalities.</li> <li>• Extend PT services beyond Municipalities to reach cities or service centers belonging to the municipality even in remote areas.</li> <li>• PT Project enables most of PT services online and on smart devices.</li> <li>• PT systems integrate some of its services to google map.</li> </ul>
Project over all performance	<p>The PT Project manage to keep yearly fees and tax collection increment by at least JOD 3.6 Million, the total accumulated increment since 2011, is JOD 35,752,542, and total revenue from 2010 to 2019 is JOD 54,898,693.</p> <p>All Municipalities are using the new PT system as planned</p> <p>More than 500 Municipalities employees trained on using and operating the PT system.</p> <p>Developing the Vocational license system.</p> <p>Developing the Building and construction Permit</p> <p>Developing Regularity Revenues system</p> <p>Developing IPAD-PT Application and tracking system.</p> <p>Linking the PT system to more than e-payment gateway.</p>
Project strengths	PT Project strengths are that:

	<ul style="list-style-type: none"> <li>- The PMU have exceptional topic knowledge, product knowledge, and accumulated implementation experience, which is unique, and It is an added value to all beneficiaries (MoLA, MoF, Municipalities, UNDP, e-government, and Jordan digital transformation initiative).</li> <li>- The PT Project communication infrastructure reaching more than 310 location, is considered the backbone for all Municipal services now and in the future.</li> <li>- The PT Project centralized system assists in unifying the Municipalities tax and fees services in one, and allows better Municipal planning, and budgeting, by providing them with Future earning forecasting.</li> </ul>
Project weaknesses	<p>The project weaknesses are, as the project is successful and rapidly expanding, the project documentation both (technically, and administratively) falls short behind, or is even non-existent, which will affect project handover whenever it starts.</p> <p>Both MoLA ICT unit and PMU did not steer the last project phase towards project handover from MoF to MoLA in December 2020, each for their reason, MoLA as they are not ready logistically nor on the expert they should have in order to operate and sustain the project, and PMU project reason was the new work load asked from them from all project partners.</p>
Project problems and shortcomings	<p>PT Project problems and shortcomings are summarized in:</p> <ul style="list-style-type: none"> <li>- PT Project need more staff in many fields especially in technical writing, administrative, system support, data scientist, and programmers.</li> <li>- PT Project need to update its datacentre and expanding its communication bandwidth.</li> <li>- PT Project needs clearer legal structure, as the one they work under is causing a conflict of vision between project partners, and also it sometimes causes project ownership conflict (is it MoLA project, or MoF Project)? Which is reflected on the project budgetary and expansion.</li> </ul>

<p>impact of the project on the e-government programme</p>	<ul style="list-style-type: none"> <li>- PT Project supported the e-government now called “Digital transformation” Cloud services.</li> <li>- PT Project and e-government cooperate in the “Unified National Registry project”<sup>16</sup>.</li> <li>- PT Project and e-government cooperate in the area of process re-engineering and procedures for municipal services, to enhance and accelerate the work they are doing now with the Ministry of Local Administration in process re-engineering for services provided across municipalities, which eventually will be reflected to new policies, instructions, and possibly laws.</li> <li>- E-government are cooperating with PT Project on implementing the “unified access to all GOJ online services”.</li> <li>- PT plan in near future is to use the e-government cloud as services as replica or DR for their existing system.</li> </ul>
<p>Lessons learned<sup>17</sup></p>	<p>Lessons learned divided between lessons to be repeated in this or other similar project, and Lessons to be avoided and mitigated in the future PT Project phases and in other similar projects.</p> <p>The lessons to be stressed at:</p> <ul style="list-style-type: none"> <li>- The project responds to the requirements and services that the citizen needs and are of public benefit.</li> <li>- The project is realistic regarding its design and goals, in which it relied on the available resources, which can be found or trained at a relatively acceptable time.</li> </ul>

- 
- <sup>16</sup> Unified National Registry project: is a government data Warehouse which includes data from 15 government entities, including PT Project.

<sup>17</sup> Lessons learned: should indicate main lessons that can be drawn from the project experience.

	<ul style="list-style-type: none"> <li>-The project was working on measurable goals.</li> <li>-The project relied on successive results, to win the support of the supporting entities, implementing local partners, and beneficiaries.</li> <li>- The project relied on communicating with the local beneficiaries (municipalities), carrying out training operations, and introducing the benefits of the project to all municipalities employees, starting with municipalities mayors and directors of directorates and employees, up to the beneficiaries (citizens who benefit from the system first and last in completing their local transactions).</li> <li>- The project relied on governmental experiences (Staff) in designing the project, supervising its implementation, operation, and training in it, in addition to that this team became able to manage the modifications to these systems by itself if necessary, which ensures the sustainability of the project.</li> <li>- The accumulated experiences of the project's administrative, design and supervisory team during its implementation of the project, have themselves become an added value added to the project's gains.</li> <li>-The stability of the work team, and the continuation of its tasks throughout the project phases, a positive impact on the stability and sustainability of the project, and maintaining the institutional memory required for such projects.</li> <li>- The role of the United Nations Development Program has provided the project with global and local expertise and better project governance, which helped the project to reach its goals faster.</li> </ul> <p>The lessons to be not repeated and to be mitigated in the Project next phases</p>
--	--

	<ul style="list-style-type: none"> <li>- Projects of this size that have been implemented for a long time by a government agency for the benefit of another government agency, are difficult to deliver or handover, without the expertise that originally implemented the project.</li> <li>- The project team is a technical team, but some tasks that do not belong to its competence have been requested, such as contributing to the development of the tax law, and proposing policies, in addition to requesting from them to draft and implements a communication plan to successfully communicate with the project stakeholders, and these tasks requires specialized skills, and the inclusion of a technical team with these details will takes from their efforts in developing and operating the PT systems. Therefore, it is necessary to separate the technical and operational tasks that this team has mastered, from other tasks that were not at the expected level, and either commission them to specialized team, or outsource it.</li> <li>- The fact that the project grew at long intervals, affected the realization from its beginnings the need to pay attention to technical and administrative documentations, which its absent or not well documented would constitute an additional obstacle to handing over the project to the Ministry of Local Administration.</li> </ul> <p>Other operational Lessons learned well stated in PMU PT Project final report in 2019 (See Annex # 4).</p>
Project potential risks and project exit strategy	Project potential risks and project exit strategy well stated in PMU PT Project final report in 2019 (See Annex # 5).
Recommendations	<p>Project recommendations can be divided into two parts, the first relates to the operational section of the project; and the second part are recommendations that can help in developing the project and enhancing its accomplishments.</p> <p>Operational recommendations:</p> <p>Since the project is designed by one party to hand it over to another, the attention to technical and administrative documentation must be taken into account and is one of the</p>

	<p>most important objectives of the project. This is especially important in the event the Project is extended or expanded.</p> <p>Therefore, it is essential to complete a full technical description (Standard Documentations) of the Project entire software, network, and security protocols. This must be done in cooperation and partnership with a resident team from MoLA ICT department in PMU, and both teams' task is to complete these documents hand in hand for its importance to project handover and project sustainability.</p> <p>The project must also document all its agreements with all other parties that benefit from the project services, or those that benefit from the project data, or transactions.</p> <p>The PMU must use online project management and team management system, which generates e- monthly reports/dashboard, to enhance project transparency to all steering committee partners, and to keep better track on the project planned achievements.</p> <p>As the project is continuously expanding and growing, the other operational recommendation is to take in consideration the drain on the project's limited resources. Any project expansion or project commissioning to do new services should take into account the already running tasks, and the implication of the new tasks on resources, and its impact on the project's quality control and planned goals.</p> <p>Structural recommendations:</p> <p>The project, in its current structure, was able to carry out most of its tasks. At the same time, the project in its current structure will be hard to Hanover to the Ministry of Local Administration unless its administrative structure is developed to a more appropriate form. This requires a decision to drop the project handover as a target and focus more on project merger with all its partners.</p> <p>If the project is transferred from the Ministry of Finance (PT PMU) to the Ministry of Local Administration, and if it is completed for the next three years, it will severely suffer from the fact that PMU project team (who have accumulated knowledge and expertise during 17 years from the date of project management), will not wish to transfer from the Ministry of</p>
--	--

	<p>Finance to the Ministry of Local Administration. This in addition to the fact that many of the core team will soon be referred for retirement.</p> <p>It is therefore necessary to pay attention to the future of the project by preserving its teams, goals and partnerships of which the project was launched and succeeded.</p> <p>It is equally necessary to find a new virtual administrative structure that brings together the four teams (PT PMU, MOLA PT team, MoDEE , and UNDP) under one virtual administrative umbrella (virtual unit), and treated as one “independent” legal entity even though it consists of groups belonging to different institutions.</p> <p>This proposal must start by changing the name of the project from the Property Tax Project to the “Smart Municipal Services Project” and to consider the “Smart Municipal Services Project” a joint initiative between the MOLA, MOF, MODEE, Municipalities and UNDP, led by Cities and Villages Development Bank (CVDB).</p> <p>Finally, CVDB can play a role beyond its current position by enhancing the financing of the “Smart Municipal Services Project”. This can done by making the Project as one of the long-term bank investments. This will ensure the project sustainability and, at the same time, contribute to the achievements of the CVDB mission (as CVDB mandate is to develop municipalities and villages per the bank’s laws and regulations, especially the recent amendments expected to be approved soon).</p>
--	---

## 8. Project evaluation Matrix

In assessing the Project and its alignment to the broader Project Document, the evaluation will take into consideration the following criteria vs TP project outcomes<sup>18</sup>:

### Evaluation questionnaire for Property Tax project

This Evaluation questionnaire aims to verify accomplished, in- process, and not achieved as planned, **Property Tax** planned outputs **form 2017-2019**, the main goal of the end result of this questionnaire is to assist the evaluator ,PT, and UNDP Jordan to quantify the project achievements against its planned goals, and will help in planning future goals for the project, and assists its sustainability.

Planned output/indicators	Status quo	Challenges for not fully accomplished the planned output:	Risk on project sustainability:	Requirements to accomplish the in process or Not achieved as planned outputs	Achieved to date
	1- Accomplished 2- In- process 3- Not achieved as planned	1- ICT related difficulties 2- Funding 3- HR 4- Implementation difficulties	1- Low 2- Medium 3- High	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	

---

<sup>18</sup> TP project 4 Outcomes are:

Outcome #1) Project Knowledge Transfer and Project Hand over to the MoLA- information technology directorate.

Outcome #2) Increase project users' awareness and services usability

Outcome #3) insure project compatibility with MoF unified financial systems and e-government standards and e-payments gateways

Outcome #4) Insure project sustainably, disaster recovery resilience, and linkage to the GIS system in Jordan.

To continue facilitating the development and adoption of the property-related tax laws and regulations and create sufficient expertise within the government to undertake additional regulations.	1-In- process	<ul style="list-style-type: none"> <li>1- Funding</li> <li>2- HR</li> <li>3- Implementation difficulties</li> </ul>	1-Low	<ul style="list-style-type: none"> <li>1- Project funding</li> <li>2- Project HR</li> <li>3- Project legal structure</li> <li>4- Project extension</li> </ul>	310 outlets using the PT system successfully and PT Project services are available online.
Increase public awareness among men and women equally on property tax laws.	1- Not achieved as planned	1- Implementation difficulties	1-Low	<ul style="list-style-type: none"> <li>1- Project funding</li> <li>2- Project</li> <li>3- Project legal structure</li> </ul>	<p>Public awareness is implemented only through the training workshops to Municipalities staff. PT PMU work also on encouraging the municipalities' mayors to empower female staff to be more familiar with PT systems.</p> <p>PT Project work to be part of e-government portal, MoF, MoLA, MoDEE</p>

					online services are also playing a big role in reaching the public. Connecting PT services to e-payment portals (efawaterrrkom) and (JoMoPay) and others are also expanding PT Project reachability.
Continuing the effort that has been done during Phase one and further improve the draft property-related tax laws to create an efficient and equitable property tax system and the institutionalization of the tax administration.	1- Not achieved as planned.	1- Implementation difficulties	2- Medium	1- Project funding 2- Project legal structure 3- Project extension	As the Smart Municipalities initiative launched municipal services process re-engineering, PT Project and MoDEE must be involved in this process, as the end result of it will form the property-related tax laws.
Property tax information system is supported with new features such as information on	1- Accomplished 2- In- process	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project funding 2- Project HR 3- Project legal structure	All PT Project planned services was accomplished.  PT Project connected its services to Google Map

mass property valuation, geographic and image information, PDA, barcode readers, and e-payment.				4- Project extension	<p>service for geographical information.</p> <p>The PT system is ready for Mobility solution, development is almost ready.</p>
All enhancements of the current automated information system successfully developed, and all relevant staff are trained to be able to use the new enhanced system.	<p>1- Accomplished</p> <p>2- In- process</p>	<p>1- Funding</p> <p>2- HR</p> <p>3- Implementation difficulties</p>	1-Low	<p>1- Project funding</p> <p>2- Project HR</p> <p>3- Project legal structure</p> <p>4- Project extension</p>	<p>More than 500 Municipality staff were trained on all PT services. PT system transactions rise up from 2017-up to date is an indicator of successful implementation of the services and good staff training.</p>
270 municipalities that have the old system will be upgraded to the enhanced property tax information system.	1- Accomplished	<p>1- Funding</p> <p>2- Implementation difficulties</p>	1-Low	Non above	All 310 Municipalities and other outlets installed and used the updated system.

The remaining municipalities will install the new enhanced property tax information system.	1- In- process	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	All PT tax services are already implemented in all Locations.  New systems like vocational permits, Mobility PT application and other new services, described in this report, will be installed and staff will be trained on them.
An equitable and cost-effective as well as comprehensible valuation and assessment methodology is established to allow short valuation cycle and timely valuation.	1-Not achieved as planned.	4- Funding 5- HR 6- Implementation difficulties	1- Medium	1- Project HR 2- Project legal structure	The periodic assessment for the project is done by the project staff, and quarterly reports submitted to UNDP, and yearly meeting report is submitted to the steering committee.
Systemic sharing of information is initiated related to revenue administration.	1- Accomplished 2- In- process	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	The PT system is connected to MoF systems, all PT system collected revenue is systematically visible in MoF system, and CAVB systems.

Systematic and cost-effective initiatives put in place to increase awareness of men and women taxpayers. The level of tax collection rate (compliance) reaches above 10%.	1-Not achieved as planned.	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project HR 2- Project legal structure	The PT PMU are not supported with proper tools, funds, approvals, and expertise, to initiate such campaign.
A smooth transition between the old project and the new one, and a draft organigram of the institutionalization of the PMU is developed.	1- In- process	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	Project Handover to MoLA is under process but, both parties are not ready yet to ready for such process. Need to have solid action plan dedicated for this task.
The property tax directorate re-established with new functions in line with the new law.	1-Not achieved as planned.	1- Funding 2- HR 3- Implementation difficulties	2- Medium	3- Project HR 4- Project legal structure	The new law submitted has not pass through yet.
The current PMU structures are integrated into the	2- In- process	1- Funding 2- HR	1-Low	1- Project funding 2- Project HR	The PT-PMU is partially related to MoF-ICT unit, and still not clear its

institutional structures of the Ministry of Finance.		3- Implementation difficulties		3- Project legal structure 4- Project extension	relation as a project to MoF, nor to MoLA.
Project activities are continuously monitored and systematically evaluated including an analysis of men and women's issues, and key information is shared with decision makers.	3- In- process	1- Funding 2- HR 3- Implementation difficulties	1-Low	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	Project steering committee and UNDP are informed monthly and quarterly by all project achievement.

Planned output/indicators	Status quo 1- Accomplished 2- In- process 3- Not achieved as planned	Challenges for not fully accomplished the planned output: 1- ICT related difficulties 2- Funding 3- HR 4- Implementation difficulties	Risk on project sustainability: 1- Low 2- Medium 3- High	Requirements to accomplish the in process or Not achieved as planned outputs 1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	Achieved to date
Baseline					
The Property Tax Law Review Committee has submitted a draft Property Tax Law to the Office of the Minister of Finance. After negotiation with the Minister of Finance and the Mayor of Greater Amman Municipality, the draft law was returned to the Committee for further review (Greater	Not achieved as planned	Implementation difficulties	Medium	Non above	Not approved.

Amman Municipality, Ministry of local administration, and Ministry of Finance).					
270 municipalities & areas are implementing centralized and well managed property tax collection system established through Phase two of the project. The Ministry of Finance has worked on an enhanced Property Tax Information System that includes modules on property data management module; property valuation; billing; accounting; payment; collection; internet; and management information. The	<ul style="list-style-type: none"> <li>1- Accomplished</li> <li>2- In- process</li> </ul>	<ul style="list-style-type: none"> <li>1- Funding</li> <li>2- HR</li> <li>3- Implementation difficulties</li> </ul>	<ul style="list-style-type: none"> <li>1- Low</li> </ul>	<ul style="list-style-type: none"> <li>1- Project funding</li> <li>2- Project HR</li> <li>3- Project legal structure</li> <li>4- Project extension</li> </ul>	<p>More than 310 municipalities &amp; outlets are implementing centralized and professionally managed property tax collection systems which are established through this project phase.</p> <p>The Ministry of Finance are using the outcome of the Property Tax Information System.</p> <p>The software upgrade is continuously upgraded as new services requested by MoLA, Municipalities, and MoF.</p>

software upgrade is completed.					
Enhanced system needs new hardware and networks to install the enhanced software	1- In- process	1- Funding	1- Medium	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	PT system's Hardware is 10 Years old, and requires major updates, and add-ons to cope with the services improvements the PT Project done in the last three years.
Lack of timely assessment and valuation adjustments produces slower growth rate in the property tax revenue collection compared with that of the national income.	1- In- process	1- Funding	1- Medium	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	PT Project works with Municipalities to add new locations which will generate more income. Also, PT Project is working on Mobility solutions to enhance the assessment and valuation adjustments process.
The property tax collection and expenditure information is not shared with tax payers, limiting the transparency in the system.	1- In- process	1- Funding	<ul style="list-style-type: none"> <li>Medium</li> </ul>	1- Project funding 2- Project HR 3- Project legal structure 4- Project extension	PMU is a technical arm working on implementing PT and other Municipal services The PMU has no resources specialized in communication planning and communication activities excursions, and

The compliance rate is low; property tax collection rate stands at 52%.					with minimum support from both MoF and MoLA. This is affecting the overall PT Project transparency, reachability, and desired effectiveness as planned.
Submission of the final draft property tax law and related regulations to the Council of Ministers by the Property Tax Law Review Committee based on extensive consultations with country experts outside the Committee, women's groups/experts, and the local authorities.	Not achieved as planned	Implementation difficulties	Medium	Non above	Not approved.
Property tax law draft regulations on property tax law drafted.	Not achieved as planned	Implementation difficulties	Medium	Non above	Not approved.

Mass Valuation model guidelines for mass valuation are completed, finalized and available for all municipalities. All municipalities adopt the same system.	Accomplished	Accomplished	Low	Non-above	All Project guides are distributed on the municipal trainee.
---	--------------	--------------	-----	-----------	--

## 9. Annexes

### Annex # 1: Stakeholder meetings brief

#### Meetings with PT Project staff

Meeting with PT team Tuesday 28, (after an initial meeting on Monday 27).

Meeting schedule was: (Tuesday April 28, 2020 till Thursday 30, 2020). All meetings started at 11Am, for at least 2 hours, the meeting was attended online by:

1. Fathi Mahfooth PT Project director
2. Jihad Attar PT system analyst
3. Nancy Abu Rezeq PT /MoLA programmer PT Project coordinator
4. Haitham Al-Sayed PT Project Administrative assistant
5. Yousef Alomari PT Project programmer /operator
6. Mohammad Khreasat Project Networking expert /operator

#### **First meeting summary (Tuesday April 28, 2020).**

The first day's meetings started by introducing the team to the evaluation mission and the importance of the evaluation process in confirming the achievements and obstacles of any project from a third party evaluator, in order to benefit from their achievements and obstacles as lessons learned that enable us to develop better workplans in the next project stages.

Eng. Fathi Mahfooth PT Project Manager started his speech by listing the history of the project and its beginnings and how it started from six municipalities with limited services at the beginning, and gradually they expanded to provide PT services to 100 municipalities, and today the PT network has expanded to include 310 sites, including Municipalities and City Centers, Citizen Service Centers, and some Chambers of Commerce (for example the Irbid Chamber of Commerce), and now there are negotiations with land registry department Jordan to add PT services to their offices in order to secure all requirements for Land and property licensing transactions in one place.

There are, of course, very few stumbled PT services locations that have administrative problems and a shortage of specialized human resources, or that have resistance to the use of digital systems, yet the project network has reached it, and the team is trying hard to assist them overcome obstacles they are facing.

As for the databases, the team started developing and working on one system (the Real Estate Appraisal and Collection system) and expanded to include the Revenues of the urban sites, which include 13 items (between tax and fees). In addition, the team created databases to have all this information in the PT Project systems, and trained municipal officials to open paper records and

organize data on those fees and taxes and then enter them digitally, and this was actually one of the biggest challenges and resource-consuming processes.

Mr. Fathi Mahfooth presented the summary of their work and PT Project integration with the strategic plan of the Ministry of Local Administration to assist the municipalities in their digital transformation and automate all of their operational systems (transformation into a smart municipality – The Smart Municipality initiative), by creating common systems for all municipalities that aim to serve the citizen and convert paper transactions into digital ones. The PT Project, in cooperation with the United Nations Development Program (UNDP), developed PT Tax project to work as a unified service window in all municipalities.

The latest achievements of the PT tax project are:

- Creating a mobile application on smart phones called (Window for Municipal Services) that works on two operating systems (IOS & Android)
- Creating a tablet application to allowing municipalities staff to handle many of transactions in the sites like collecting rental information for municipalities property
- Launching online Municipal PT services portal through MoLA website (<http://ptp.mof.gov.jo>).
- All services were linked to the e-payment gateway (eFawateercom)<sup>19</sup>, and PT team are working now to add more payment outlets (online and offline) as recommended by the world bank.

The PT Project services are:

- o Renewing a Vocational license (Application submission) [created in 2020]
- o Objection or Appeal against the Tax imposed or assessed ((Application submission)
- o Enquiring about the tax or service details
- o Enquiring about payment details (receipts).
- o Enquiring through the CHAT BOT in cooperation with the Ministry of Digital Economy and Entrepreneurship.
- o Link PT Project with “Sanad APP”<sup>20</sup> in cooperation with the Ministry of Digital Economy and Entrepreneurship
- o PT Project is assisting Ministry of Industry and Trade with its national inspection system.

The PT e-payment service are:

1- The Property tax system, which includes:

- Current and previous property tax, and all related enquiries and making payments.
- Current and previous “A Maarif Tax- Knowledge Tax”<sup>21</sup>, electronic inquiry and payment.
- Sewage fees, inquiries and electronic payment.

2- Urban development and paving fees system, electronic inquiry and payment.

3- Municipal rental system. Inquiries and electronic payment.

---

<sup>19</sup><https://www.efawateercom.jo/Portal/Home>

<sup>20</sup><https://www.modede.gov.jo/content/sanad-app-694>

<sup>21</sup>An education tax of 2% of the net rental value estimated under the Building and Land Tax Law within the applicable municipalities areas is called (Knowledge Tax) and it is collected from the operator of any real estate, whether he is an owner or tenant, and the procedures for collecting this tax are determined according to a system issued according to this law Its proceeds are spent on providing and maintaining school buildings and on all other matters related to achieving the goals of the educational process.(Education Law No. (3) of 1994 and its amendments)

4- Vocational licensing system (renewal). Inquiries and electronic payment.

5- Registering rental contracts fees, electronic inquiry and payment

And soon PT Project team will launch new services:

- Issuing and printing an electronic clearance for all taxes.
- Issuing and printing Vocational licenses.

PT team is also working on commissioning the development of the building permits system, to private sector.

Regarding the building permit system

the team faced many obstacles during the implementation to put this system in work. The changing of tax laws and licenses affected the stability of the system, and the team needs to mention that after a system has been analyzed and developed by contracted company, the building permits law changed alongside its implementation instructions, fees, and taxes. This led to re-analyzing the system to adopt the changes in procedures, processes, and fees, and contracting the company again with the company to re-implement the amendment.

This is in addition to the problems that faced in some municipalities that still apply the instructions of the previous law, since the building permit tax law is not finalized yet.

In 2020 the PT Project trained 98 municipalities on the new system, and launched the system in eight municipalities.

Building Permits Project is expected to assist municipalities to gain large tax revenues, but also require training and data entry from which some it goes back to the year 1960. The PT Project team plan was that from the beginning of 2020, and within six months, the systems will be implemented in 100 municipalities. the team trained Municipalities employees on the system but the process of changing employees is a challenging problem as trained employees move from their jobs. Although the team created a training guide to overcome this issue, municipalities insist on personal training.

During COVID-19

During the ongoing crisis, "COVID- 19" pandemic, the team was able help the GOJ with information as almost if not the only entity that has the largest database of the vocational permits and their distribution and types in the municipalities, except for the data of the Amman Governorate.

In a question about the percentage of payment via the electronic payment gateway against payment through the centers (physically), the answer will be sent with an accurate schedule, but according to the estimate, the collection through the electronic payment gateway is close to 12% of the total amount collected before the crisis of COVID- 19.

In fact, the payments did not increase during the COVID-19 GOJ lockdown because most tax collections and receivables are part of the requirements to complete government services, and not the entire service itself, and therefore, during the lockdown the tax and fees revenues decreased.

In answering a question about the maturity of data in the systems, the team provided the following:

- Building taxes data maturity around 95%.
- Vocational licenses data maturity is about 70% of registered vocations, (as some are out of the registration system).

Answering a question about the reason for expanding the systems outside the Property tax system, the team answered that all of work is related to project goals, and to support the decentralization of municipalities and to offer tools to increase their ability which increases their taxing revenues too. All project expansions are requested and approved by the PT steering committee and with the knowledge and approval of the United Nations program (UNDP).

### **Second Meeting summary (Wednesday April 29, 2020)**

The PT team assisted in answering the evaluation matrix, and elaborated more on some important project points and related issues as:

- All services start with financial clearance, and the team's role is to make this task for individuals and for businesses easier and more accessible.
- PT Project assist Municipalities in building a digital municipal property rental system.
- PT Building permits project System ready to enter data only, but no house plan or attached documents can be attached to the data entries they are doing now, to accommodate the House plan or attached documents this will need system update and hardware updates.
- PT Project hardware is ten years old, and requires updates if services need to update and to ensure project sustainability.
- PT PMU practically deferred infrastructure updates as the project is in the stage of handing over to the Ministry of Local Administration, and also the GOJ plan to use MoDEE Cloud Service (infrastructure as services),
- PT stores a copy of PT Project information on the MoDEE cloud (data storage without processing for now).

Note: The project should work later on in the government cloud

-PT Project is responding to requests from the Investment Department to accelerate the work on building permits and assisting municipalities and land and property registration office to finish all required data entry to improve Jordan's investment ranking according to the World Bank "ease of doing business" of which "ease of getting building permit" is a part.

- "Municipalities Stamp Collection system" was requested from the PT Project steering committee chairmen, the request came to PT team and to MoF department. The system is big and new and can assist in digitally collecting 700 JOD according to MoF-IT director and can reducing financial losses happening now for more than 200 million JOD.

- MoF and MoLA asked PT Project to include 11 development regions including Aqaba, Petra, the Karak as PT Project outlet.

- PT Project was asked to work on completing the data migration for the remaining municipalities still using the Amman municipality systems to PT database and system, this

task puts a lot pressure on PT Project resources, but the project will save all the fees municipalities paying to GAM Amman municipality.

- PT Project stressed on all municipalities to choose women as half of the employees to be trained.
- All PT services are presented in the e-government portal.
- All PT services are presented in Ministry of Finance.
- All PT services are presented in Ministry of local Administration.

### **Third meeting summary (Thursday April 30, 2020)**

The PT team with evaluator continue answering the evaluation matrix, and explaining/preparing PT required supporting reports, and suggesting names of the shareholders who are useful to contact to complete the evaluation of the project.

Some of the findings during this meeting were:

- There is no proper technical documentation for the project.
- PT Project is not part of MoLA or MoF strategic plan.
- Periodic evaluation of the project is required to be done quarterly.
- Updates, and modifications were required for the PT system to be ready to connect to the central bank e-payment gateway “eFawateercom”<sup>22</sup> payment gateway. However, there is no technical documentation about those modifications, and the contract between “eFawateercom” and PT, as all agreements are done by MoF.
- PT Project disaster recovery (DR), is not part of MoF’s DR, but PT team keep daily copies of the data on tapes. Full disaster recovery can fully restore the project and make it ready to operate within half an hour, the system backup is stored in second geographical location.
- Note: The Ministry of Finance has a disaster recovery system and the project needs the same system, and it is better to have a system that works in parallel.

---

<sup>22</sup><https://www.efawateercom.jo/Portal/Home>

### Meeting with Stakeholder brief:

Name	Ministry/Entity	Position	Cell Phone number		Remarks
Dr. Ossama Al-Azzam	MoLA/CVDB	Bank Manger / and MoLA secretary general (Chargé d'Affaires)	00962-777633200	الدكتور اسامة العزام، مدير عام بنك تنمية المدن والقرى، وقائم بأعمال أمين عام الوزارة	Cities and Villages Development Bank

Wednesday May, 6

- Dr. Ossama Al-Azzam stressed that the PT Project is a very important project for MoLA, and the PT Project team will work to move the project to MoLA when the new location for them is ready, most likely it will be ready within two years.
- Dr. Ossama Al-Azzam pointed that the current COVID-19 pandemic crisis which caused the temporary lockdown of traditional service lockdown, proved the need to have government services ready online, not just payments and fees but the whole service process must be digitally transformed. MoLA expressed that they are looking forward from PT Project and UNDP to focus on how they can assist MoLA in their initiative "Smart Municipalities".
- MoLA will assist UNDP and PT Project during their project handover from MoF to MoLA and is ready and open to study new project structuring if it will fit in the GOJ Digital transformation program.
- PT Tax Project must be heavily involved in the re-engineering process MoLA is doing for Municipalities, as it should be part of the fee process calculations before it can be requested on the online fees collection from online payments gateways like "EFawateercom" and "JoMoPay"<sup>23</sup>, or by other non-online outlets PT Project covers.
- MoLA is concerned about the PT Project sustainability as it is an important project for MoLA, and out of the box thinking is required to solve the the problems of proper knowledge transfer and finding the proper way to bring in the PT team with project to MoLA.

<sup>23</sup> <http://www.jopacc.com/Pages/viewpage?pageID=22>

Name	Ministry/Entity	Position	Cell Phone number	
Eng. Ghassan Malkawi	MoF	Head of Operations and Networks Section at Ministry of Finance	00962-799038789	وزارة المالية: مدير تكنولوجيا المهندس غسان ملكاوي

Monday, May, 4

Eng. Ghassan Malkawai confirmed the PT Project compliance to the standards and met all GOJ and MoDEE, e-transformation regulations. As PT Projects operate under the datacenters and firewalls of MoF and all PT compliances, MoF-ICT department apply to them, and also work as the point of contact with all digital transformation authorities.

The project generates revenue and reaches 310 sites, therefore transferring the project to MoLA is no easy task, as it will require transferring the project staff to the local administration.

The PT Project have major finance setback due to its unique situation as it is MoLA project under the umbrella of MoF, as MoF does not allocate resources to the project as it is MoLA's project, and at the same time MoLA does not allocate funds for this project as it is run by MoF.

There are many projects MoF needs to work hand in hand with PT Project team to achieve:

- 1- E-stamps
- 2- MoF from Municipalities tax collection

MoF see no better partner to have access to all Municipalities than PT Project.

MoF-ICT department director think that best way to move forward is to open a joint project between the two ministries (MoLA- MoF), then the Project will be funded from the two ministries.

MoF-ICT director in his answer about the Unified government financial system: The Unified government financial system are implemented in the major ministries and MoF have not implemented it in the municipalities. MoF is not now ready within its system to serve 100 municipalities, and they are working on their own financial unified municipal system.

Why did the municipal financial system project does not benefit from the land project network? the PT Project should be considered an infrastructure backbone for all municipal services projects for all ministries.

The subject of electronic stamps is important because the current collections are 500 million JOD, in the form of a paper stamps or onsite printing stamp, there are 200 million JOD forecasts lost, not collected, or collected but not submitted properly. The PT Project's work on e-Stamp will help minimize any financial loss from stamps.

Such system if developed is particularly important to support municipalities in generating more income.

Name	Ministry/Entity	Position	Cell Phone number		Remarks
Eng. Khalid Al Quraan	MoLA	Head of MoLA ICT directorate	00962-795781620	وزارة الادارة المحلية مدير تكنولوجيا المهندس خالد القرعان	

Monday, May, 4

The main subject of the meeting was transferring the PT Project to the Ministry of Local Administration. Eng. Al Quraan raised many important points regarding this issue, which are:

- I asked the project steering committee to delay the PT Project transfer to MoLA as the status of the ICT Department in MoLA and its large project in automating municipal systems is already occupying the MoLA ICT limited staff, which are working on 12 new administrative, technical, and financial systems, and implementing them in 120 municipalities and councils.
- MoLA have three new good staff members dedicated for the PT Project (Nancy, Youssef & Essam) [all of which are on service contract of UNDP], but we cannot put the full load of PT Project handover and sustainability on their shoulders alone.
- We tried to manage the two teams ( MoLA team, and PT team) technically, but we faced many problems, the most important is that our technical infrastructure was not prepared especially we are shifting our datacentre from to new place , and the related usual problems come with like Servers stability , communication lines which all put additional pressure on the department in terms of logistics. This will need at least one year to settle.
- MoLA announced the “Smart Municipality Initiative” and will soon create a portal for all the services included in this initiative. MoLA discovered that most of the services that should be in place on the “Smart Municipality Initiative” portal is from the PT Project, vocational licenses and building permits, about 22 to 24 services in total. This can give an idea the need for PT PMU experience that was accumulated during the work on the project services. MoLA cannot make up for it, or work without the PT team. MoLA need the PT Project team even after the project handover, especially since many of the updates to the services coding were accomplished in stages and by the PT Project team, which makes it difficult if not impossible to maintain such complex system without the support of the team who build it itself. Especially with the absence of a parallel team for the PT team in the Ministry of Local Administration and without proper technical documentation of these amendments.
- Eng. Khalid Al Quraan suggested to the PT steering committee and to his managers in the Ministry of Local Administration to postpone the receipt at least two years. And to successfully handover the project, MoLA needs an ICT department and to appoint a new special programmer for the PT Project to which the experience is transferred. As an example, MoLA, in cooperation with the Ministry of Digital Economy and Entrepreneurship, is doing process re-engineering for 62

municipalities services, half of those services are related to the Vocational and Building permits, licencing, we need the expertise of the PT PMU.

- There are many other measures from completing information and linking with multiple parties which, in Eng. Khalid Al Quraan view, constitutes an additional obstacle to receiving the project now from the current work team.
- Eng. Khalid Al Quraan added that there is no comparison between a team that has more than 10 years working in the project with a new team with one-year experience. Therefore, it is important to study the mechanisms of maintaining the accumulated experiences in the project, in order to preserve the accumulated institutional memory, they have.
- The project has become a national treasure, and it must be preserved and staffed in every way.
- When the Ministry of Local Administration contributed to the follow-up of the project, the project developed, and MoLA believes that the cadres must be merged and managed jointly, and it was suggested that this merger be under the concept of "smart municipality"

Name	Ministry/Entity	Position	Cell Phone number	
Eng. Mohammed Al Khawaldeh	Al-Zarkaa Municipality	Head of Al-Zarkaa Municipality PT service center manager.	00962-775506055	محمد الخوالدة مدير ضريبة الابنية والاراضي في بلدية الزرقاء

Monday, May, 5

Mohammed Khawaldeh

Director of the Building and Land Center in Zarqa Municipality

Eng. Mohammed Al Khawaldeh pointed that since 2002, he worked with the PT Project witnessed the leap forward that the project went through in 2007 and then 2015, 2017 and onward. He with the team first-hand, the goal of developing these services is to link good service with this tax concept first and secondly to provide the local development process in the municipalities with the required liquidity or part of it.

Within the PT Project, we have linked Vocational licenses, PT, with the Investment department, the commercial registry, Labor department<sup>24</sup>, and income and sales tax in order to secure these services in one window, and now they are working on transferring the valuation operations on a portable basis via tablets and printers to 12 evaluation committees.

PT Project connected our system with the Department of Lands and now we get all their transaction the minute its happened, which saved us an annual subscription of 30,000 JOD annually, and enhanced our services all over any location served by PT all over the Kingdom.

And the last service PT performed for us is the adding to their services the Rental contract system, which allow us more accurately to assess the rental tax, and helps tenant take a digitally generated receipt, and we can cross-reference them with the contracts when estimating, which raised the accuracy of the real estate appraisal.

PT Project opened new locations for us when they reach with their services to new areas Al Zarka, which raised the income and periodically reduced the tax loss, for our Municipality.

<sup>24</sup><http://www.mol.gov.jo/>

Name	Ministry/Entity	Position	Cell Phone number		Remarks
Eng. Yousif AlKhamis	MoDEE	e-government	00962-799057267	الحكومة الالكترونية - المهندس يوسف خميس	PT Project e- government focal point

Monday, May, 6

Cooperation with the land tax project is ongoing, and there are many "APIs" that we use together to provide services to many government entities.

- Eng. Yousif AlKhamis pointed that MoDEE is working with PT Project team to ensure a "Replica" a copy of their PT data in our cloud service.
- PT Project and e-government cooperate in the Unified National Registry Project. This government data Warehouse which includes data from 15 government entities, including PT, will assist all projects to enrich their data access in the near future, especially in their mission to serve the most vulnerable people and societies in Jordan.
- We can cooperate with PT Project in the area of process re-engineering and procedures for municipal services, to enhance and accelerate the work we are doing now with the Ministry of Local Administration in process re-engineering for services provided across municipalities, which definitely will be reflected to new policies, instructions, and possibly laws.
- MoDEE is cooperating with PT Project on implementing the "unified access to all GOJ online services".
- e-government team can help PT Project in their work to make PT Project software and hardware compliant with the instructions of the e-government, and the Center for Information Technology, and the Digital Transformation of Enterprises Initiative, in order for them to be complementary to the GOJ online services value chain, the new electronic transformation plan and the order issued by the PM, that all government should work according to the unified standards for electronic transformation imposed through that plan.

## Annex #2:PT evaluation project references

#	
1	Jordan's Way to Sustainable Development First National Voluntary review on the implementation of the 2030 Agenda
2	World Bank Group The Arab World Competitiveness Report, 2018
3	Jordan 2025 A National vision and Strategy
4	JORDAN ECONOMIC GROWTH PLAN, 2018 - 2022 The Economic Policy Council
5	The Informal Sector in the Jordanian Economy- UNDP 2013
6	Arab Economic Outlook Report September 2018   Arab Monetary Fund تقرير آفاق الاقتصاد العربي سبتمبر 2018   صندوق النقد العربي
7	Circulars for the exchange and provision of data between departments through the government interconnection system issued in accordance with the provisions of Article 4 of the Electronic Transactions Law - 2017 تعميمات تبادل وتزويد البيانات بين الدوائر من خلال نظام الربط البيئي الحكومي صادرة بموجب أحكام المادة 4 من قانون المعاملات الإلكترونية للعام 2017
8	The strategic plan of the Ministry of Communications and Information Technology (currently the Ministry of Digital Economy and Entrepreneurship) for the years 2018-2020. الخطة الاستراتيجية لوزارة الاتصالات وتكنولوجيا المعلومات (وزارة الاقتصاد الرقمي والريادة حالياً) للأعوام 2018-2020
9	NATIONAL E-COMMERCE STRATEGY Ministry of Communications and Information Technology (currently the Ministry of Digital Economy and Entrepreneurship) for the years 2007-2012
10	Strategies to transform Jordan into a digital economy and leading ICT regional center <sup>25</sup> . Oxford Business Group
11	REACH2025- FROM VISION TO ACTION, Roadmap to excellence int@j, November 2016
12	التحول الإلكتروني في البلديات - المهندسة بثينة البواليز-مديرية تكنولوجيا المعلومات والتحول الإلكتروني -وزارة الادارة المحلية Electronic transformation in municipalities - Eng. Buthaina Al-Bawalez - Directorate of Information Technology and Electronic Transformation - Ministry of Local Administration
13	نموذج الخطة التنفيذية للخطة الإستراتيجية 2020 - 2023 (مديرية تكنولوجيا المعلومات والتحول الإلكتروني) - وزارة الادارة المحلية Sample implementation plan for the strategic plan 2020-2023 (Directorate of Information Technology and Electronic Transformation) - Ministry of Local Administration
14	قانون بنك تنمية المدن والقرى- رقم 63 لسنة 1985 Cities and Villages Development Bank Law - No. 63 of 1985
15	Training of Municipalities Staff Report- (Year 2019 - 2020)
16	Jordan tax guide - PKF INTERNATIONAL LIMITED - JUNE 2016
17	Computerization of administrative and financial systems in the municipalities initiative.
18	Project Assets during the period (September 2018 to December 2019)

<sup>25</sup> <https://oxfordbusinessgroup.com/overview/major-contributor-strategies-target-transformation-digital-economy-and-leading-regional-centre>

19	Annual Progress Report – (Year 2019)
20	Activities Achieved During (January – September 2018)
21	Third Quarter Progress Report- (Year 2018)
22	Second Quarter Progress Report- (Year 2016)
23	PT Phase III Project documents /quarterly reports
24	PT 2017 -2020 ProDoc - UNDP
25	Project Performance Evaluation Report “PPER”- 2007 Report submitted by, Hadeel A. Al Masri Project Examiner
26	ملف عرض تقديمي من إدارة المشروع حول "مشروع تطوير ضريبة الأبنية والأراضي وخدمات النافذة الواحدة- مرحلة تسليم المشروع لوزارة الشؤون البلدية - وضمان الاستدامة 2018-2020"، (نفذ في العام 2020) Power Point Presentation file from the project management unit on “Property Tax Project /Single Window Services - Project handover to the Ministry of Municipal Affairs – and Sustainability Assurance 2018-2020” (Presented May 2020)

## Annex3: PT project legal structure

### Project Board Terms of Reference

- Like the previous project phase, this project will follow the modality of National Execution and the executing agency shall be the Ministry of Finance (MoF). Following are the entities involved in managing this project in Jordan and their functions:
- MoF will be responsible for the production of outputs of the project, realizing the goals of the project, and ensuring the best utilization of resources. MoF will be accountable to the government coordinating authority (MODEE) and to United Nations Development Programme (UNDP) for the production of outputs, the achievement of project objectives and the use of programmes' resources. MoF, together with UNDP, will be responsible for the recruitment and contracting of all staff to be hired for this programme including the technical advisors/consultants through competitive recruitment processes. In the interim, and until the future agreed structure is in place, and in order to ensure the smooth transition between the two projects, the parties agree to carry on the management arrangement of the previous phase.
- UNDP will assist the MoF to build partnerships, coordinate between the various parties involved, obtain knowledge from global sources and experiences, and raise funds. UNDP will also be the budget holder under the national execution modality and will provide training to concerned individuals, if needed, on the execution modality. UNDP will also provide overall policy and technical advice to the programme. Furthermore, UNDP will provide training on all the management functions that are expected to be carried by the project manager. These functions are listed below under section B.
- Ministry of Digital Economy and Entrepreneurship (MODEE) will oversee the overall performance of the implementing agency.

### ToR for Project Advisory Committee

#### Composition

1. The Secretary General of the Ministry of Finance
2. The Secretary General of the Municipal Affairs
3. The Secretary General of the Ministry of information technology and communication
4. The Secretary General of the Ministry of Ministry of planning
5. Director of the property tax directorate

6. Representative of the Land and Surveys Department
7. Representative of the Royal Geographic Centre
8. Mayors of two municipalities appointed by the Minister of MoLA
9. Property tax Project Manager
10. A representative of UNDP
11. A representative of the MoDEE

### **Duties**

- Provides overall guidance and strategic direction to the national implementation of the project, in accordance with the project document and annual work plan
- Evaluates project progress and ensures incorporation of its lessons into the national policy-making process
- Reviews progress reports and proposed work plans, review project compliance to implementation strategy (project monitoring and evaluation)
- Contributes to developing and implementing of strategies for national sustainability
- Mobilizes political and institutional support for the project and harness the engagement of other stakeholders and identify more opportunities for mainstreaming

### **Procedures**

- The PAC should meet once every year
- Ministry of Finance will chair the PAC and the Project National Manager will organize the meetings and act as Secretary and will prepare and distribute all concerned documents in advance of meetings, including the meeting agenda.

### *ToR for Project Board*

### **Composition**

1. Secretary General of the Ministry of Finance (Chair Person)
2. The Secretary General of the Municipal Affairs
3. The Secretary General of the Ministry of Ministry of planning
4. Representative from UNDP
5. Project Manager/ acting as the PB secretariat

### **Frequency of Meetings**

- The first PB Meeting shall be held within 3 months from signing of the project document to decide on the following: to finalize the annual work plan, Risks Log, and monitoring and evaluation framework of the project, and approve a budget revision, if necessary.
- In all cases, the PB shall hold at least two meetings annually, or whenever necessary.

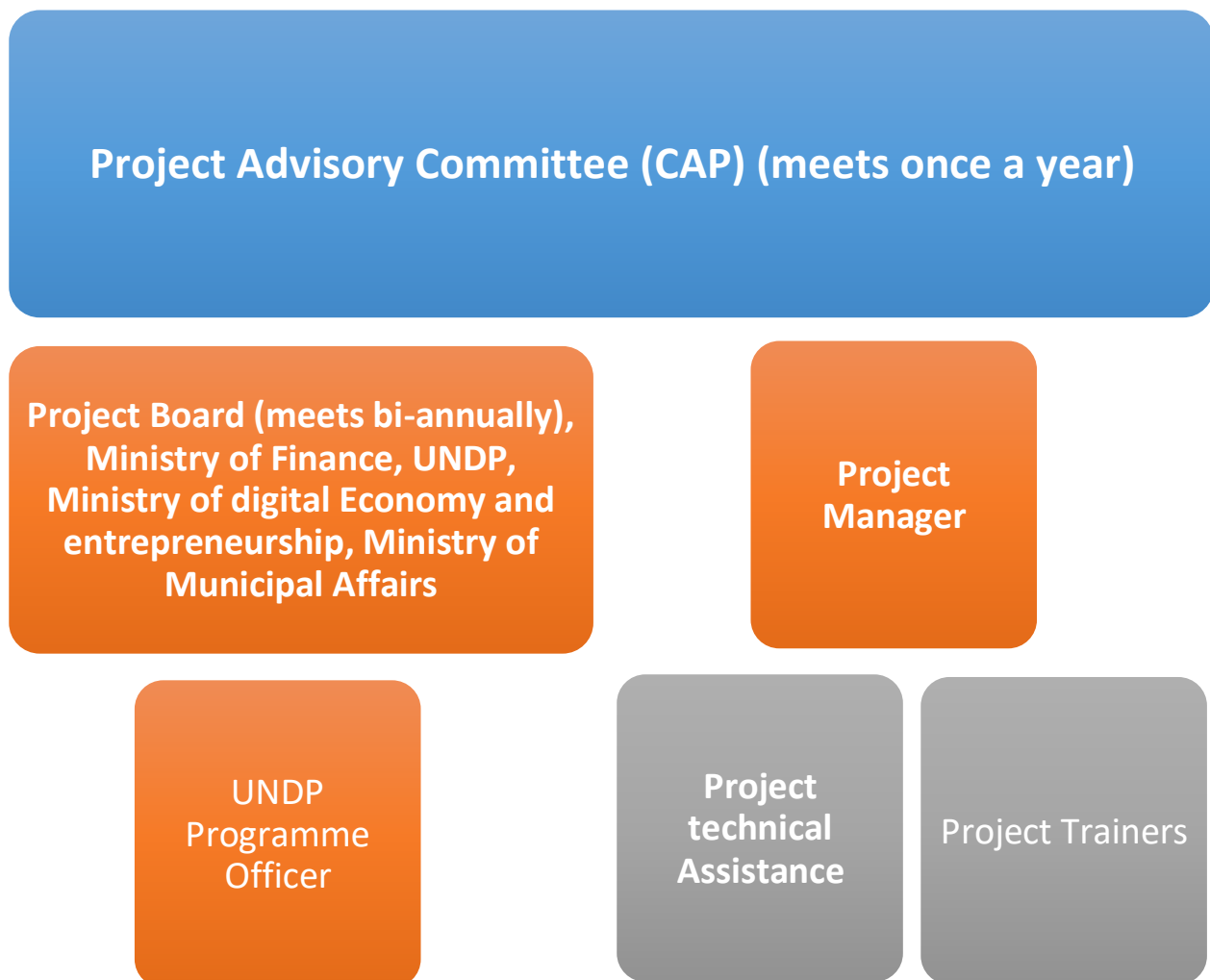
**Overall responsibilities:** The Project Board is the group responsible for making consensus management decisions for a project when guidance is required by the Project Manager, including recommendation for UNDP/Implementing Partner approval of project plans and revisions. In order to ensure UNDP's ultimate accountability, Project Board decisions should be made in accordance to standards that shall ensure best value to money, fairness, integrity transparency and effective international competition. Project reviews by this group are made at designated decision points during the running of a project, or as necessary when raised by the Project Manager. The Project Manager consults the board for decisions when PM tolerances (normally in terms of time and budget) have been exceeded.

Based on the approved annual work plan (AWP), the Project Board may review and approve project quarterly plans when required and authorizes any major deviation from these agreed quarterly plans. It ensures that required resources are committed and arbitrates on any conflicts within the project or negotiates a solution to any problems between the project and external bodies. In addition, it approves the appointment and responsibilities of the Project Manager and any delegation of its Project Assurance responsibilities.

Specific overall responsibilities:

- Review and approve the first-year plan.
- Approve the changes made to the ToRs, for the PM and another project staff.
- Agree on changes, if any, to the responsibilities of the PM, as well as the responsibilities of the other members of the project team.
- Delegate any Project Assurance function as appropriate.
- Review and appraise detailed Project Plan and AWP, including Atlas reports covering activity definition, quality criteria, Issues Log, updated Risks Log and the monitoring and communication plan. This shall be approved at the second ordinary PB meeting in 2010.
- Provide overall guidance and direction to the project, ensuring it remains within any specified constraints.
- Address project issues as raised by the Project Manager.

- Provide guidance and agree on possible countermeasures/management actions to address specific risks.
- Agree on PM's tolerances in the Annual Work Plan, and quarterly plans when required.
- Review the Project Progress Report and provide direction and recommendations to ensure that the agreed deliverables are produced satisfactorily according to plans.
- Review Combined Delivery Reports (CDRs) prior to certification by the Implementing Partner.
- Appraise the Project Annual Review Report and make recommendations for the next AWP
- Review and approve final project review report and make recommendations for follow-on actions.
- Provide ad-hoc direction and advice for exceptional situations when project manager's tolerances are exceeded.
- Assess and decide on project changes through revisions.
- Assure that all project deliverables have been produced satisfactorily.
- Review and approve the Final Project Review Report, including Lessons-learned.
- Notify operational completion of the project to the PAC and/ or Outcome Board (if exists).



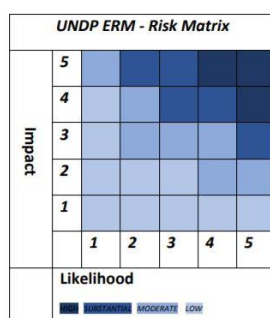
Annex # 4: Lessons Learned Log as stated in PMU PT Project final report in

#	Type	Date Identified	Successes	Shortcomings	Recommended Solutions	Submitted , updated by
1	Staff movement from department to another - Employees Turnover Rate. (Human Factor)	Jan, 2019	Intensive training for the new staff.	Staff movements from department to another impeding application of the automated system and requires additional training courses for new staff.	An official letter sent to the Ministry of Municipal Affairs to reduce staff turnover. and reflected into the lessons learned section at the last board meeting held on 26/7/2011.	MoLA, MoF & PMU
2	Public Awareness. (Human Factor)	Jan, 2019	Printing and dissemination of brochures, manuals, publications, and public awareness through the internet.	The public are not fully aware of the new system	Municipalities have to play a major role in the public awareness such as dissemination of brochures and publications to all of citizens. In addition to the media through T.V. which will be implemented in this phase	MoLA, MoF & PMU
3	Ability of the automated system to manage and embracement other taxes that are collected by municipalities. (Technical Factor)	Jan, 2019	Programmers are upgrade the new system to involve, "zoning revenues" which contain more than 17 taxes.	To include more taxes in the new system, need an additional fund and programmers.	Need an intensive and periodic training to the municipalities to deal with the new system.	MoLA & PMU
4		Jan, 2019	Operating the property	Implementation of the new	A frequent training must	MoLA & PMU

	Project has proved that fiscal decentralization is possible, attainable, and rewarding to the local government & communities. (Management & Human Factor)		tax automated system.	system in the fields.	be scheduled to keep trainees updated and improvement incessantly in all municipalities.	
--	---	--	-----------------------	-----------------------	--	--

Annex #5: Project potential risks and project exit strategy as stated in PMU PT Project final report in 2019 (See Annex # 5).

#	Description	Date Identified	Type	Impact & Probability <sup>26</sup>	Countermeasures / Mngt. Response	Owner	Last update	Status
1	Data Disaster Recovery (DDR)	Jan, 2019	Operational	In case of disaster occurring, the data base records related to the municipalities will not be secured. P = 3 I = 3	The project purchased "data library recorder" to pack up the main data on servers. The project will allocate the cost of (DDR) system on the phase II budget.	PMU & technical team.	To date the system has not been established yet.	On process
2	Lack of funding for the various components of the project. (Donors)	Jan, 2019	Financial	The project has lack of funding for various components. P = 4 I = 4	The Gov. & UNDP allocated a portion of the budget from its core resources. UNDP is also engaged with other donors and UN agencies for fund raising and joint planning. UNDP will support a trust fund support for this project.	UNDP governance team	Mar, 2019	On process
3	Change in political leadership (i.e., change in government)	Jan, 2019	Political	Although change is likely, change in the leadership has little impact on the objectives of the project. P = 2 I = 2	Strong relationships should be established at every level within the MoF, as departments, not as individuals, and not only at most senior levels for sustainability	MoF & UNDP	Mar, 2019	No change



4	Property tax law not endorsed or difficulty in implementation of law	Jan, 2019	Political	Passing the law is crucial for the sustainability of the project beyond the second year and for years to come. P = 4 I = 4	UNDP & MoF will amend the plan based on progress in the passage of the related law	MoF, MoLA, UNDP & DAI	Mar, 2019	On process
5	High Staff turnover in municipalities and the ministry	Jan, 2019	Organizational Governance	Municipalities are characterized by high turnover in the middle & lower management staff. P = 3 I = 3	A mechanism has to be put in place to ensure that new staff are given adequate training. Online self paced training is one of the options.	MoF & UNDP	Mar, 2019	No change
6	Interruption of project activities due to regional security threats	Jan, 2019	Political	Although Jordan remains one of the more secure countries in the region, a level of risk regarding security remains and could limit the completion of the project. P = 2 I = 1	UNDP will communicate with partners on various options such as the feasibility of handling this project via remote management	MoF & UNDP	Mar, 2019	No change
7	<b>New 83+</b> municipalities split from the original number	Jan, 2019	Organizational		MoF, MoLA, & UNDP will prepare a timetable to involve the new municipalities with the automated system.	MoF, MoLA, & UNDP	Mar, 2019	On process

Annex #6: Updated Project Issues: (Issues rising during implementation of the project) as stated Project final report in 2019

#	Description	Date Identified	Type	Countermeasures/ Mngt Response	Last update	Status
1	Employees Turnover Rate: the trained employees may leave their positions within municipalities which will create empty position that will not be filled unless the new employees achieve the same training.	Jan, 2019	Request for solve Problem	The project has to conduct periodical training courses to keep trainees updated and improvement incessantly.	Dec, 2019	No Change
2	Internal policies, procedures, and organization structure need to develop and implemented in the municipalities.	Jan, 2019	Request for Change	The PMU will help municipalities to improve the existing policies and procedures.	Dec, 2019	Ongoing
3	The municipalities established in small villages need extra technical efforts to handle the tax functions.	Jan, 2019	Request for Funding	MoLA & PMU will help the small villages in the municipalities to reduce the faced hindrances.	Dec, 2019	Ongoing
4	Municipalities have to play a major role in the public awareness. MoLA should be utilized to support this activity.	Jan, 2019	Request for Activate	The project will help municipalities to improve the public awareness through issuing brochures, handouts, and conducting national workshops.	Dec, 2019	Ongoing
5	Activate the Policy of refunding the tax collected on behalf of other municipalities	Jan, 2019	Request for Activate	MoLA has to establish a tax clearing account between municipalities, centrally managed, to ensure the financial settlement of municipalities.	Dec, 2019	will be activating
6	The tax clearance report should be generated automatically, to ensure that is not subjected to any biasness, favoritism or tampering, in order to encourage people to pay their due taxes.	Jan, 2019	Request for Change	MoLA has to adopt the automated clearance instead of manual clearance.	Dec, 2019	will be activating

7	Using (Hand Held) is highly suggested by the evaluator. It can aid in generating appraisal figures automatically & very efficiently within a short span of time.	Jan, 2019	Request for Funding	MoLA has to provide the municipalities with handheld system.	Dec, 2019	Will be activating
8	The number of PC's provided to the municipalities should be increased to produce more efficiency.	Jan, 2019	Request for purchase	MoLA has to allocate the requested amount in its own budget.	Dec, 2019	Ongoing
9	Internet: Some of the small villages do not possess the leased line service so it is suggested that they should be provided with internet facility. This can aid in keeping them connected with the Head Office and the related financial departments.	Jan, 2019	Request for connect	MoLA has to sign agreement with Jordan Telecom to provide the small villages with internet service.	Dec, 2019	Ongoing
10	The culture and mentality are the main hindrances for the application and successful progress of the project.	Jan, 2019	Request for Change	A comprehensive awareness campaign is highly recommended.	Dec, 2019	Ongoing
11	The "property tax drafted law" is still pending and required the government approval.	Jan, 2019	Pending	Official letters were sent to the concerned parties to follow up.	Dec, 2019	Pending
12	The municipalities split into regions which caused extra technical efforts to handle the tax and extra equipment's.	Jan, 2019	Request for Activate	The project will help municipalities to improve their work	Dec, 2019	Ongoing

Annex # 7: Monitoring Schedule as stated Project final report in 2019

Monitoring Action	Due by	Completion Date	Comments	Responsibility
1st. Board Meeting	Project Board Members		Discussion the main achievements during year 2019 and AWP 2019.	Secretary General of: (MoF, MoDEE, MoLA ) UNDP, GAM, DLS and PMU.
Administrative & technical Monitoring	PMU	Continuous	Daily, Weekly, Monthly, Quarterly, and Annual monitoring of the following: (Networking, Data Base, Hardware, Software, Training, Procedures)	MoF, MoLA, UNDP, PMU, Technical team, Liaison officers at the municipalities and programmers.
Accounting & Administrative Auditing	Independent Auditor	June 2019	Annual Accounting Audit of the year 2018.	MoF, MoDEE, UNDP & PMU