Joint Evaluation of PFM Reforms in Burkina Faso, Ghana and Malawi, 2001 – 2010: Executive Summary

1. We here summarise the conclusions of the Joint Evaluation of Public Financial Management Reform, managed by the African Development Bank, Denmark and Sweden. The evaluation looked at two main questions: (i) where and why do PFM reforms deliver results and (ii) where and how does donor support to PFM reform efforts contribute most effectively to results? The conclusions and the corresponding lessons for Governments and Development Partners are detailed below.

2. Where and why do PFM reforms deliver results?

i. PFM reforms deliver results when three conditions coincide:
   - when there is a strong political commitment to their implementation,
   - when reform designs and implementation models are well tailored to the institutional and capacity context; and
   - When strong coordination arrangements – led by government officials – are in place to monitor and guide reforms.

ii. Strong leadership and commitment to reform are also needed at the technical level. In the case study countries, this emerged naturally where there was political commitment and leadership. By contrast, commitment at the technical level was not sufficient to generate political commitment.

iii. External donor pressure and domestic pressure from the Legislature or Civil Society will generally contribute to preserving political commitment for reform, where it already exists but, in the case studies, it proved insufficient to generate political commitment for PFM reform, where it was lacking

iv. PFM reform designs and implementation models will almost inevitably have flaws; hence a learning process is essential to permit the continuous evolution and adaptation of reform designs and models. Where management and coordination mechanisms for PFM reform build in adequate provision for the regular, independent evaluation of performance, these learning processes are more likely to be effective.

v. Reform outcomes are generally more favourable where a wide range of policy options is available at the outset or where the mechanisms for monitoring and coordination of reforms promote active lesson-learning and adaptation during the implementation process. By contrast, the case study countries frequently found themselves facing a constraint in respect of the policy space for reforms, where the menu of available policy designs and models for PFM reform was not appropriate to the institutional and capacity context, and where the learning and adaptation processes were rarely effective enough to promote quick changes to faulty design and implementation models.

vi. Advocacy work by CSOs and activism by the Legislature are more likely to be useful, when focused on a narrow objective, such as the improvement of budget transparency. In the case study countries, the influence of the Legislature and Civil Society on PFM reform proved limited, in part because of the limited expertise of these stakeholders in thiss regard but more significantly because of the relative absence of a culture of public accountability.

3. Where and how does donor support to PFM reform efforts contribute most effectively to results?

i. Donor funding for PFM reform has facilitated its implementation in those countries where the context and mechanisms were right for success, and where external funding was focused on the Government's reform programme. On the other hand, governments in the case study countries showed a willingness to fund PFM reforms directly and their ability to do so was significantly facilitated by the General Budget Support inflows they were receiving. Hence, in many cases, direct external funding for PFM reform may not be the deciding factor.

ii. Donor pressure to develop comprehensive PFM reform plans and to establish clearly defined monitoring frameworks has been a positive influence in countries receiving Budget Support.

iii. By contrast, attempts to overtly influence either the pace or the content of PFM reforms through Budget Support conditionality have been ineffective and often counter-productive.

iv. Donor promises to enhance the utilisation of country systems have not generally advanced very far. In the case study countries, the late disbursement of Budget Support and the partial use of country procedures have been inimical to good public finance management.

v. External technical assistance and advisory support helped to advance the PFM reform processes in the study countries when they were focused on clear objectives and outputs, directly linked to the Government's reform programme. However, too many TA activities did not fulfil these conditions: there is a need for all TA activities in support of PFM reform to be explicit about their objectives and their anticipated outputs and outcomes and to be subjected to independent evaluation on a more systematic basis.

vi. The provision of poor advice and the promotion of inappropriate reform models by external agencies remain an unfortunate feature of many PFM reform programmes. Greater attention to the appropriateness of reform models is needed, within an adaptive, learning approach to PFM reform implementation.

4. Key lessons for Development Partners

- **Be more discriminating in the provision of financial support to PFM reforms.** PFM reforms deliver results when there is a strong political commitment to their implementation, when reform models are tailored to the institutional and capacity context and when strong coordination arrangements – led by government officials – are in place to monitor and guide reforms. Where these conditions are not in place, PFM reforms are unlikely to be successful. In such circumstances, external support would be more appropriately used to develop core PFM skills, and to undertake diagnostic work, which might raise awareness at the political level of the need for reform.

- **Align support as closely as possible to the Government programme and avoid pursuing independent technical assistance initiatives.** In the country cases, externally financed support to PFM reform was most efficient and effective, when it directly financed, or supported through technical assistance, actions and interventions identified within the Government PFM reform programme. The least efficient interventions were those, which supported actions outside of the programme or only tangentially related to it. Thus, technical assistance and institutional support should focus on specific outputs to which there is a shared commitment, and should be combined with Budget Support, where appropriate.

- **Ensure that aid policy and practise works in favour of the PFM system and not against it.** Aid dependent countries face the perpetual problem of having to adapt their domestic PFM systems to the requirements of their external aid partners. In the study countries – and elsewhere - significant problems have been created by aid mechanisms making partial use of government systems. Three particular problems arose, which undermined the good management of public finances in the study countries: (i) the late disbursement of budget support; (ii) the imposition of special reporting requirements for "basket funds" or "trust funds" managed through the national budget process; (iii) the opening of special project accounts outside of the Single Treasury Account.

- **Ensure that advice is up to date and informed by the experience within country, within the region and by wider international experience.** External support can play a useful role in bringing to bear new and more widely informed perspectives on PFM problems, with which the Government is struggling. By opening "policy space" in this way, it can help to resolve problems but when external advice is not well informed, it serves to close policy space. External agencies have a duty to ensure their advice is right, and, where this is not immediately possible, to ensure that they work jointly with Government to learn from initial mistakes until an adequate solution is found.

- **Ensure that internal procedures for the supervision and peer review of initiatives to support PFM reform are effective in providing a continuous check on progress.** Each of the case study countries suffered from the continued implementation over several years of inappropriate reform models and approaches. Policy advice will not always be right from the outset, in particular when working on PFM reform issues where a degree of experimentation is often necessary, but it is important to ensure there are mechanisms in place to ensure mistakes do not go uncorrected for too long. This requires the creation – both within the Development Agencies and within Governments - of a learning and adaptation culture, supported by a process of continuous evaluation.

- **Provide support, where necessary, to regional institutions and professional associations working on PFM reform issues.** In the case study countries, both regional governmental institutions – such as WAEMU – and regional professional associations – such as CABRI and AfroSAI – were found to be influential in generating improved practises on public finance management. In so far as the scope of influence of such bodies could be expanded by more substantial external support, then clearly such investments would be of benefit. However, it should be recalled that much of the value of these bodies derives from their ability to promote peer-to-peer learning: an excessive amount of external funding by DPs might undermine the effectiveness of this role.

- **Continue to provide support to CSOs and Legislative bodies on PFM reform issues but accept that their influence may only be effective in the longer term.** The experience of the case study countries suggests that CSOs and the Legislature are unlikely to have significant effects on the pace and content of PFM reforms in the short to medium term. However, broader international experience – including in the OECD countries – suggests that their influence over the longer term may be important. Hence, support to such activities should be continued but not as a substitute to direct support to the Executive. In addition, support should be concentrated on a narrower set of objectives, such as the improvement of public access to fiscal information.

5. Lessons for Developing Country Governments:

- **It is essential to ensure clear and coherent support for PFM reform within the Executive and, over time to broaden support across the political spectrum.** PFM reforms are often perceived as purely "technical" measures and this perception needs to be corrected. This must start within the Executive, with the Minister of Finance and his/ her team working closely with the President and/ or Prime Minister to promote reforms and then widening the scope of consultations to include the Cabinet and other members of the ruling party. In time, it should be an objective to sensitise opposition members to the need for PFM reforms, so as to ensure continuity over time, in the event of changes of government.

- **Serious attention needs to be given to the design and staffing of the structures established to coordinate and manage PFM reforms.** Those responsible for coordinating reforms should have both technical competence and authority. The model of a technical secretariat reporting directly to the Minister of Finance is a good one. Another key feature of an effective model is that authority for implementation should be retained at the level of the relevant competent authority (the President of the Court of Audit, the Directors General of Treasury, the Budget, etc.) This will avoid doubts over the responsibility for implementation and will ensure that the coordinating body is not over-burdened with both implementation and coordinating/ monitoring responsibilities.

- **Those responsible for coordinating PFM reforms should exert control over external support to PFM and over dialogue with Budget Support donors,** related to PFM reform. This can be promoted through the unification of responsibilities for attracting and managing external support to PFM reform with those for coordinating implementation by the departments and institutions of Government.

- **The structures established for monitoring PFM reform should also evaluate performance in order to promote learning from experience and the corresponding adaption of implementation plans.** PFM reform is inevitably complex and initial plans are likely to need adaptation and adjustment. If implementation of reform is to be efficient, the monitoring process must identify reform bottlenecks quickly and take speedy corrective measures. In order to ensure this happens effectively, management structures must embody not only monitoring of progress but also periodic – ideally independent evaluation of performance.

- **Finally, the regular training of PFM staff needs to be a consistent priority.** The most important aspect of this is to ensure a consistent output of people with core skills in auditing, accounting, economics, procurement and financial management. In many countries, investment needs to be made to re-establish PFM training institutions of adequate quality, and to ensure their recurrent funding over time.

Summary of case studies of reform in the 3 countries

- In **Burkina Faso**, the three case histories show one example of critical success factors all coinciding to produce a case history of outstanding success, one example of success constrained by limitations on policy space and one example of politically constrained success:

    - **The introduction of the *Circuit Intégré de la Dépense (CID)* and the progressive computerisation of the financial management system** is an example of a reform, whose simple design and gradualist approach to implementation were excellently adapted to the institutional and capacity context. The process started with the internal development (by 4 government computer programmers working alongside two long-term consultant programmers, financed by the World Bank) and introduction in 1996 of the *CID* module, which integrates all steps of the expenditure process, from budget preparation to execution. Accounting and revenue modules followed (CIE and CIR) both of which were operational from 2000, and other modules have been subsequently added. Apart from the home-grown, gradualist approach to development, another feature has been a pragmatic approach to the degree of integration of the system. Instead of having all systems fully integrated in real time, which would demand a high degree and reliability of inter-connectivity, connections between most modules of the system are managed on a periodic basis (some nightly, some weekly) using a software tool, called *i-bus*. Whilst the development of the system has suffered occasional set-backs and problems, the end result has been a relatively low cost, integrated financial management system, managed directly by the *Direction des Services Informatiques* of the Ministry of Finance, using systems appropriate to the needs and to the telecommunications infrastructure.

    - **The experience with programme budgeting (budgets-programme – BP) and with the related processes of sectoral and global CDMTs (MTEFs)** forms a sharp contrast to that of the CID and the computerisation process. With the support of the World Bank, *budgets-programmes* were launched in 6 pilot ministries in 1999 and extended to all ministries in 2000. However, the objectives were misunderstood by sector ministries, who used budgets-programmes as a method to demand additional resources rather than as a method for more efficient and transparent programming of existing resources. With the introduction in 2001 of the CDMT-Global as a tool to determine aggregate fiscal targets and define ceilings for budget preparation, the problem of using budgets-programmes as "wish lists" was resolved, but the fundamental purpose of the exercise remained unclear to most sector ministries. Given the evident lack of influence of the budgets-programmes, from 2004 onwards a number of donors pushed for the introduction of sectoral MTEFs (*CDMT sectoriels*). Unfortunately their introduction simply duplicated the BP process and caused further confusion at the sector ministry level. In 2008, a committee was established to review the experience and develop a revised approach to programme budgeting. It was led by the Ministry of Finance but included members of sector ministries and also drew on the advice of IMF AfriTAC. The Committee recognised the need to develop comprehensive guidance material. A small team of government staff was created to lead this process, working during 2010 with seven pilot ministries. In 2011 a new strategy document was prepared as well as two detailed methodological guides, and the process was extended to 16 pilot ministries. Thus, a structured and sequenced process to the introduction of programme budgeting, which looks appropriate to the institutional needs and capabilities, has now been adopted and is under implementation. Yet, the initial reforms led to 9 years of largely wasted efforts because of the failure to appreciate the complexity of programme budgets and the particular sequencing problems involved.

  - **The reform of Revenue Administration in Burkina Faso** is the one area where there has been doubt over the degree of political commitment to reform. Certainly, in terms of achieving the essential objective of increasing the proportion of GDP collected as domestic revenue, these reforms have been less successful than others and there have been several World Bank and IMF reports pointing to a lack of government commitment to revenue reforms. A more careful analysis shows that there has been political support for certain reforms but not for others. There is a clear concern within Government over the political costs of removing exonerations on VAT items, as well as on the agriculture and mining sectors. By and large, these exonerations have not been removed, despite the pressure that has been exerted by donors to have them removed. On the other hand, significant improvements have been made in the quality and efficiency of revenue administration, including the introduction of a single tax identification number *(Identifiant Financier Unique – IFU),* the establishment of a large taxpayers division (*Direction des Grandes Entreprises*), the successful introduction of three inter-linked computer systems (SYDONIA, SINTAX and CIR), and a major reform of tax legislation (in 2010). These reforms could not have been introduced and sustained without an internal commitment to these reforms – at both political and administrative levels. Thus, the Government has been committed to modernising and improving the efficiency of tax administration but it has chosen, for political reasons, to proceed slowly with the expansion of the tax base. A failure on the part of the Development Agencies to appreciate and accept this has created an unnecessarily high level of transaction costs in the management of the revenue reform programme, as well as inefficiency in the provision of external technical assistance.

- In **Ghana**, two case histories highlight the problems of inadequate policy thinking on PFM reform but also the difficulty of learning from mistakes and adapting reform designs in an unfavourable context. The third case shows that good progress can sometimes be made in such contexts, where there is political commitment, good technical leadership and an adaptive, flexible approach to implementation:

- **The Budget Planning & Expenditure Management System (BPEMS)** was introduced under the PUFMARP programme in 1997. It was intended as an integrated system to manage the full cycle of expenditure from budget preparation, through execution to the preparation of accounts. It was also intended to be comprehensive, eventually covering all central government expenditure. The chosen system was Oracle Financials, a system designed for the corporate market, which it was understood would require substantial customisation. In retrospect, the project design was criticised for being technology-driven, and more specifically for giving insufficient attention to change management issues, and to the assessment of capacity constraints and training needs. It was also criticised for adopting an ambitious "big bang reform" approach rather than a more gradual, "incrementalist" approach. In these respects, BPEMS suffered from a significant "policy space constraint": later internationally funded IFMIS initiatives in other parts of Africa addressed change management, capacity and training needs much more explicitly and exhaustively but Ghana perhaps suffered from being a pioneer of such projects. Yet, what is more striking is why changes were not introduced, why did the project management team not learn from mistakes? The simple answer is that there were fundamental weaknesses in the structure of the project management team, which prevented this happening. BPEMS was initially managed through the PUFMARP project implementation unit, who had neither functional responsibility for budget execution and accounting processes nor operational responsibility for reform implementation, which was sub-contracted to different sets of consultants. This resulted in the project being distanced from its principal client departments (CAGD and the Budget Department) but also in a project management framework where accountability was blurred and the role of government distinctly limited, especially because the PUFMARP PIU itself comprised of consultants rather than government staff. These problems were compounded by the lack of clear political leadership over the process. Although in the late 1990's the NDC Government had expressed support for PUFMARP as a whole and for IFMIS in particular, they were content to retain an arm's length relationship to its management, rather than ensuring that a clear champion (such as the Accountant General) was nominated to lead the process. When the government changed after the 2000 elections, the incoming NPP Government introduced new staff throughout the hierarchy of the Ministry of Finance which brought major disruptions and delays, but the new government also failed to nominate a clear government champion to lead the process. The project management structure thus remained unchanged until PUFMARP ended in 2003, when responsibilities were formally transferred to a BPEMS secretariat placed within the CAGD. By this stage, the lack of progress in the development and roll-out of the system had led to the withdrawal of external funding. Although Government took over funding at this stage, the underlying design, management and leadership problems were never satisfactorily resolved. By 2010, despite an investment outlay in excess of US $ 20 million, the system was not operational in any of the 8 pilot MDAs. Moreover, much of the software and hardware had by this stage become obsolete. With the change of government after the December 2008 elections, a full review of the project was undertaken in collaboration with the World Bank, and a new $55 million project to install a new financial management system (GIFMIS) was agreed in 2011.

- **Ghana's Medium Term Expenditure Framework** was another pioneering venture for PFM reform in Africa. In common with BPEMS, it also suffered from a "policy space" constraint, being modelled on an idiosyncratic vision of an MTEF, which did not take adequate account of wider international experiences nor of the difficulties of sequencing and reform coherence which were likely to be thrown up by the Ghanaian context. In a narrow sense, the outputs of the MTEF reforms, measured against the initial project specification, were to a large extent met, and after initial donor funding finished have been subsequently sustained. However, measured against the requirement to establish a more realistic and strategic, medium term budgeting process, the targeted outcomes are a long way from having been achieved. The reform design was idiosyncratic in two respects: firstly, it placed emphasis on the "bottom-up" elements of an MTEF (programme-based budgeting, detailed costing of plans, integration of aid-financed projects) and barely mentioned the upstream elements of an MTEF (macro-fiscal framework, strategic policy and expenditure review processes) that are conventionally seen as the initial priorities in establishing a robust MTEF process. Secondly, it adopted an activity-based budgeting approach to the development of multi-year budgets, which generated voluminous, highly detailed documents, which made it difficult to discern the strategies and priorities underlying MDA budgets, thus effectively defeating the purpose of the exercise. Whilst concerns over the direction of the MTEF were raised in annual reviews and most explicitly in the PUFMARP Implementation Completion Report, the approach remained unchanged until very recently with the decision in 2010 to replace activity-based budgeting with a more strategic, programme-based budgeting approach. Why this persistence with an MTEF model which was not delivering a strategic approach to budgeting? Again, the answers relate predominantly to the mechanisms chosen for project management and the overall political context for the reforms. The MTEF reform operated as a separate sub-project within PUFMARP, under an MTEF Project Unit, housed inside the Budget Department of MoFEP. Because funding was provided directly by DFID, the MTEF component operated relatively independently of the PUFMARP PIU. This degree of autonomy was helpful in generating strong ownership for the reforms within the Budget Department but undermined coordination with other departments of MoFEP and other components of PUFMARP. For example, the Economic Policy & Forecasting Division of MoFEP should have played a much stronger role in the MTEF reforms. Linkages with BPEMS should also have been promoted. Yet, the most significant weakness of the management arrangement was that, in common with BPEMS, it left the primary responsibilities for reform design and implementation in the hands of consultants. Again, in the absence of a political impetus for the MTEF, senior decision-makers did not intervene to change this.

- **Ghana's Revenue Administration reforms** were introduced under PUFMARP 1997 – 2003, with DFID and World Bank funding and continued under the support to the Revenue Agencies Governing Board (RAGB – later the GRA: Ghana Revenue Authority) provided by GTZ/ GIZ from 2003. Without a doubt, these reforms comprised the most successful component of the overall PFM reform programme. They permitted the re-introduction of VAT in 1998 (following the initial failed attempt in 1995) and the progressive increase in rates from 10% to 12.5% and subsequently to 17.5% (with the inclusion of the National Health Insurance Levy and the Ghana Education Trust Fund Levy), as well as the introduction of the Tax Identification Number (TIN), the creation of the Large Taxpayers Unit (within GRA), the creation of the Tax Policy Unit (within MoFEP), the computerisation of internal management systems, and the initiation of the merging of the three revenue departments into the Ghana Revenue Authority. Together, these reforms have permitted a significant, and sustained increase in tax collections as a percentage of GDP, whilst also reducing administrative costs and improving the rate of collection of tax arrears. There are a number of factors, which seem to have been critical to these successes. Firstly, there has been a strong political interest in raising tax revenues, illustrated by the active engagement of two Presidents (Rawlings and Kuffour) as well as Government Ministers and Parliamentarians of both NDC and NPP in the process of re-introducing VAT, in the subsequent rise in rates, and the subsequent incorporation of the National Health Insurance and Education Trust Fund levies into the VAT process. There has also been political support to the process of creation of the GRA, which ensured that the in-fighting between the 3 former revenue departments became a temporary rather than a permanent obstacle. Secondly, reform management structures were directly integrated within the appropriate government structures. Thus, there was no specific "revenue reform unit", independent of the RAGB/ GRA. Thirdly, the approach to the design and implementation of reforms has been incremental and responsive to circumstances, creating a "learning approach" to implementation. An example was the approach to the re-introduction of VAT in 1998, which sought very deliberately to correct the mistakes made during the failed launch of 1995.

- In **Malawi,** two case histories show the difficulties of applying "international best practice" in contexts of weak organisations and scarce technical skills, while the third case illustrates that institutional, financial and initial design constraints can be overcome where there is strong political and technical leadership:

- **Malawi's Procurement reforms** provide an excellent example of "international best practice", gone wrong. In 2003, the GoM enacted the Public Procurement Act, which in essence created a decentralised procurement system. It provided for decentralisation of public procurement decisions and responsibility to procuring entities, the establishment of a procurement cadre as a new professional stream within the civil service, a new set of procurement methods, and the creation of the Office of the Director of Public Procurement (ODPP) as the body responsible for regulation and monitoring. By mid-2011, most of the architecture of the new procurement system was in place, as a result of the reform outputs, generated with domestic and external funding. However, for the most part, the procurement system in 2011 remained non-functional. The 2011 PEFA assessment scored it as a D+. The 2009 Compliance assessment undertaken by the GoM found that: while ministries had procurement entities, these were often recreated stores units without the necessary procurement skills; not all members of procuring units had been orientated on the regulations governing procurement and where they had, they did not put into practice what they had learnt; there were several problems with the functioning of the IPCs, including that in some cases the controlling officer still had final decision-making power; and the ODPP itself faced significant staff constraints. In short, the significant shortages of trained staff within the civil service, combined with the persistence of hierarchical modes of working, limited accountability and a culture of frequent disregard of rules had made it impossible to implement the 'best practice' model of decentralised procurement, despite the extensive financial outlays.
- **The modernisation of the Internal Audit function** has been another important component of Malawi's PFM reforms, supported by several Development Agencies. Again, its success has been constrained by the inappropriateness of the models, which dominated the reform agenda (a "policy space" constraint) and by the inconsistency of political support. The Internal Audit Act of 2003 sought to establish a comprehensive internal audit service, which would report to the controlling officers of each ministry, whilst respecting a standard set of norms for the conduct of audit work and a risk-based approach to the programming of activities. The need for a modern risk-based internal audit function was acknowledged by the GoM in PFEM planning documents. Yet, the roll out of reform activities and outputs beyond establishing the Central Internal Audit Office, Internal Audit units and committees in ministries, departments and agencies, has been funded if not driven by donors, without much financial input by the GoM beyond covering the recurrent costs of internal audit units. As of 2011, key enabling documents such as the Internal Audit Guidelines and Charter are ready for implementation, but formal sign-off by the GoM has been pending for some time. However, the limited political support for Internal Audit reforms is perhaps not the most important constraint to their implementation. In the face of dramatic staff shortages, it is difficult to see how a decentralised internal audit function might work. At the end of 2010 the establishment

for internal audit services was 129, out of which 99 posts were filled. However, the Government's functional review recommended 364 posts for the service to function effectively. This would mean 265 vacant posts for Internal Auditors. In short, there remains a fundamental policy problem, which has still not been adequately addressed.

- **The development and installation of the Malawi IFMIS over 2005 – 2009** is a striking success story, which powerfully illustrates the importance of political will and good project management. The GoM's first effort to develop an IFMIS started in 1996. By 2004, at least US $ 8 million had been spent but a 2004 review found that while outputs were in place, these outputs in combination did not add up to a functioning system. After the change of government, the incoming President Mutharika put control over government spending at the centre of an economic governance reform programme. This meant putting in place a functional financial management system, which would end controlling officers' discretion to spend beyond budgeted appropriations, and would give the centre continuous access to reliable information on spending. A new Accountant General was appointed, with a mandate to do whatever was necessary to get the system in place. By May 2005, it was decided that the 21 issues identified in the 2004 review as essential to rescue the existing Coda-based system could not be resolved and that the GoM would replicate an Epicor-based system from Tanzania, where the system was already in place. It was also decided to recentralise payments using the IFMIS. Five linked bank accounts were opened at the central bank and 150 commercial bank accounts were closed. Thereafter, the core IFMIS outputs were delivered within 18 months of the 2004 election, and rolled out to all national ministries within 26 months, on a completely new platform. This was after 8 years of previous investment that had not resulted in a functional combination of outputs. Respondents argued that the reason for the focus was the urgency assigned by the central political leadership to gain control over expenditure. Fundamental to the whole success was the fast replacement of the former Accountant General with an action-orientated and experienced PFM person, whose actions were backed by the Secretary to the Treasury, the Minister of Finance and the President himself. In addition, US $14 million of government funding was provided for the process. A 2007 East Afritac Review of the system found that "implementation of the Epicor system, to date, has been an impressive achievement particularly when viewed against similar international experience".