



**Annual Report
For the Governance and Transparency Fund
Reporting Period: 1 April 2012 – 31 March 2013**

**CN-164: Strengthening Institutions to Improve Public
Expenditure Accountability
By the Global Development Network**

30 June, 2013

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1. Programme Identification Details

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| GTF Number | CN – 164 |
| Short Title of Programme | Strengthening Institutions to Improve Public Expenditure Accountability |
| Name of Lead Institution | Global Development Network |
| Start Date | 16 / 10 / 2008 |
| End Date | 15 / 10 / 2013 |
| Brief Summary of Programme | <p>The project aims to improve development outcomes by increasing the effectiveness with which governments allocate and use their resources. By strengthening the analytical underpinnings of policy debates around public expenditure priorities and their impact, it endeavours to improve governance of public service delivery in the education, health and water sectors in 14 developing countries. Through this approach, the project intends to achieve, amongst others, the following four key outcomes:</p> <ul style="list-style-type: none"> • Expanded institutional capacities for public expenditure monitoring and analysis, development of policy options and constructive engagement in a peer-learning environment; • Increased use of evidence-based policy alternatives in social sectors; • Creation of a strong network of institutions to share training materials and templates for analysis; and; • Development of internationally comparable information on public expenditures that will begin to build benchmarks for quality of public spending. |
| Countries where activities have/ are taking place | Please refer to Annex D1-List of Countries. |
| Target groups and wider beneficiaries | <p>Immediate beneficiaries are the 14 selected research institutions whose analytical and communications capacities are being built and strengthened to constructively engage with policymakers and provide rigorous evidence-based policy options for public expenditure management. Since its inception, more than 100 research team members have been trained through this project. Wider beneficiaries include government officials, local representatives, civil society organisations, think-tanks, academia, students, the media and citizens of the 14 partner countries who would gain from information on public expenditures, research-based policy alternatives and, in-turn, better allocation of resources in the sectors of education, health and water. For more details, please refer to Annex A1-ARS and Annex G1-Activities to Outcomes.</p> |
| Persons who have prepared this report | <p>Ramona A.Naqvi, Savi Mull, Kaushik Ganguly & Pooja Sarin Global Development Network, 2nd Floor, West Wing ISID Complex, 4 Vasant Kunj Institutional Area New Delhi-110070, INDIA T:+91 11 2613 9494/4323 9494 W: www.gdn.int E: rangelescu@gdn.int; smull@gdn.int; kganguly@gdn.int; psarin@gdn.int</p> |

2. List of Acronyms

| | |
|----------|--|
| AST | Advanced Social Technologies, Armenia |
| BAPPENAS | Ministry of National Development Planning, Indonesia |
| BIA | Benefit Incidence Analysis |
| CBPS | Centre for Budget and Policy Studies, India |
| CEA | Cost-Effectiveness Analysis |
| CEDS | Center for Economics and Development Studies, Indonesia |
| CIUP | Research Center of the University of the Pacific, Peru |
| CRC | Center for Research and Communication, Philippines |
| CSEA | Centre for the Study of the Economies of Africa, Nigeria |
| CSO | Civil Society Organisation |
| DFID | (UK Government) Department for International Development |
| EPRC | Economic Policy Research Centre, Uganda |
| FUNDESA | Fundación para el Desarrollo de Guatemala, Guatemala |
| GDN | Global Development Network |
| GTF | Governance and Transparency Fund |
| IEA | Institute of Economic Affairs, Kenya |
| ISODEC | Integrated Social Development Centre, Ghana |
| M&E | Monitoring and Evaluation |
| MES | Ministry of Education and Science |
| MSR | Most Significant Results |
| NORC | National Opinion Research Center, University of Chicago |
| PBA | Program Budgeting Analysis |
| PMT | Project Management Team |
| PRAD | Policy Research and Development, Nepal |
| R4D | Results for Development Institute, USA |
| TA | Technical Advisor |
| VFM | Value for Money |
| UA&P | University of Asia and Pacific, Philippines |
| US | Unnayan Shamannay, Bangladesh |

3. Activities and Achievements

The five-year project '*Strengthening Institutions to Improve Public Expenditure Accountability*' builds the capacity of 14 partner organisations to monitor and analyse public expenditures, processes and impacts (in sectors of high significance to human development – education, health and water), and engage with policymakers to provide evidence of efficiency, equity and costs of spending for enhanced public service delivery in 14 developing countries.

The activities pursued during the reporting period have focussed on strengthening skills to improve results from the Policy Simulation exercises initiated in the preceding year. Alongside methodological capacity building, focus has also been on building abilities in effective research communications. In April 2012, the project held its annual global workshop in Turkey. Attended by representative from all 14 partner organisations, the workshop provided research teams with a platform to share their preliminary results in Policy Simulations and receive feedback from peer groups, Steering Committee members, Technical Advisors (TAs) and external resource persons. This was followed by three regional methodological workshops in Asia (July 2012), Latin America (September 2012) and Africa (December 2012). Apart from methodological and data issues, the regional workshop in Africa also focussed on capacity building in effective communication activities.

During the reporting year, the Project Management Team (PMT) laid considerable stress on the strengthening and improvement of research results. Based on the feedback received from sector TAs, partners have submitted several iterations of their research reports in the education, health and water sectors. This approach has helped achieve significant advancements in the Policy Simulation research results, which are now more rigorous and robust, especially in the education and health sectors. All partners have faced major challenges in finalising their reports in the water sector, owing largely to data constraints. Most partners have overcome these problems by using proxy measures and/ or imputing cost data from programmes of similar nature. Furthermore, most partners have updated their Program Budgeting Analysis (PBA) and Benefit Incidence Analysis (BIA) in all three project sectors. Apart from the core research activities, several partners have also undertaken additional studies, including the formulation of budget guides/ toolkits for use in their respective countries.

Drawing from the workshop on research communications and the constant support provided by experts, most partners have developed individual communications strategies. They have, amongst other activities, held strategic meetings and roundtables with key stakeholders, prepared policy briefs, organised national contests and town hall meetings to increase awareness, and initiated the process of translating their final research outputs in their local languages. Such activities have not only helped partners showcase their research prowess, but also taken them a step closer to institutionalising public expenditure analysis within their organisations, and increased their visibility amongst other stakeholders. Vignettes of these activities are presented below:

- The Center for Economics and Development Studies (CEDs) held a policy dialogue titled '*Strengthening the Analytical Underpinnings of Policy Debates in Public Expenditure Priorities: What can We Learn from a Global Research Partnership?*' in Indonesia (March 2013). This event was attended by national-level government

officials, including H. E Prof. Armida Alisjahbana, Minister of National Development Planning (BAPPENAS). The dialogue provided CEDS with an opportunity to discuss its research findings and concrete recommendations from its Policy Simulation reports

- The Research Center of the University of the Pacific (CIUP), in order to reach out to a larger audience, held the second round of the national contest 'Eye on the Budget' involving students, policy researchers and government officials in Peru. The Center also published a book 'Gasto en la Mira: evaluando el gasto público', which includes select submissions from the first round of the contest, along with the results from its PBA and BIA analysis in the three project sectors
- In Nigeria, the Centre for the Study of the Economies of Africa (CSEA) is one of the first partners to publish its research results in an international peer-reviewed journal. The article titled 'Cost-Effectiveness and Benefit-Cost Analyses of some Water Interventions: The case of Bauchi, Nigeria' was published in the Journal of Development Effectiveness Volume 4, Issue 4, December 2012. Additionally, the team organised its third annual seminar, where it presented its findings in the education sector to policymakers and non-state actors
- For Fundación para el Desarrollo de Guatemala (FUNDESA) it's major achievement in the reporting period has been its work with journalists and think-tanks in building their capacity to translate data to policy implications and disseminate information in a user-friendly format. Through this, the team is striving to construct a network for analysing social programmes, including specific investigations on transparency and assessment of social expenditures in the National General Budget
- In Nepal, Policy Research and Development (PRAD) has supported a TV programme to share its research findings on the PBA, BIA and Cost-Effectiveness Analysis with a larger audience. Government officials from the Ministry of Finance, Health and Education have participated in the programme and shared their views on PRAD's results in the three project sectors. The programme has been instrumental in creating awareness in a country that is currently undergoing a political flux
- In Uganda, Economic Policy Research Centre (EPRC) has held several dissemination workshops with target groups. The team has also published a news article on 'Combating Malaria: New research into Cost-Effectiveness of Methods' in a magazine called the 'Independent'. During the 3rd Health Journalism Conference held in February 2013, the team shared its research results on the current situation of Malaria in Uganda, including the costs and benefits of spending on prevention, the share of budget spending on prevention and whether the current funding health care model is meeting Uganda's health challenges
- In India, the Centre for Budget and Policy Studies (CBPS) is reviewing publicly funded health insurance schemes in Karnataka. The team has also organised a national-level workshop to present its research results on the financial and governance challenges in the implementation of Right to Education act in the country

4. Programme Management

The project continues to be implemented by the Global Development Network (GDN) in technical partnership with the Results for Development Institute (R4D), USA. There has been a relatively minor change in the PMT at R4D since last year. Ms. Shubha Jayaram (Program Officer, R4D), and Mr. Mark Roland (Program Officer, R4D), have been engaged to provide additional guidance and support to the partners at the final stages of the project. Ms. Jayaram's expertise lies in the education sector, and Mr. Roland specializes in the education and health sectors.

Remaining personnel and management practices have remained the same as indicated in the previous Annual Report of June 2012, mitigating any loss of institutional knowledge and expertise. Mr. Pierre Jacquet commenced office as GDN's President in July 2012. In his role, Mr. Jacquet provides strategic guidance for the overall implementation of the project, along with the members of the project's Steering Committee. The final evaluation is being independently undertaken by the National Opinion Research Center (NORC). Ms. Savi Mull (Coordinator, Monitoring and Evaluation, GDN), continues to be GDN's liaison with NORC.

Regular communications with the partners has enabled the PMT to stay up-to-date with their progress and discuss relevant technical and management matters. Sector TAs work closely with the teams to help strengthen their analysis. Customised research communications strategy continues to be implemented in partnership with CommsConsult Ltd., Mendizabal Ltd. and GDNNet.

5. Working with Implementing Partners

As the main objective in the reporting year was the strengthening and dissemination of research results in Policy Simulations, many partners (from Bangladesh, Guatemala, Mexico and Nepal) have expanded their teams to include additional sector-specific researchers or staff with communications skills. Partners from Ghana (Integrated Social Development Centre-ISODEC), India (CBPS) and Nigeria (CSEA) have undergone changes in their research teams, with few members leaving to pursue higher studies or better opportunities. These changes have not affected the quality of outputs produced by the teams or their ability to meet deadlines, as partners have engaged personnel with robust research backgrounds.

The PMT and TAs are working closely with all 14 partners to provide them with need-based individual technical assistance and are rigorously monitoring their progress through a series of needs-based global and regional workshops, as well as individual tailored mentoring. The annual global workshop in Turkey (April 2012) brought to the fore the need for greater customized technical assistance for the remainder of the project. To address this requirement, the PMT and the TAs have developed and implemented a rigorous support plan with tight deliverables and intensive individual, group and peer mentoring. Through three regional training workshops (India-July 2012; Argentina-September 2012 and Kenya-December 2012), efforts have also been made to further build capacities on undertaking Policy Simulations and research communications. The partner from the Philippines (Center for Research and Communication-CRC) has received individual on-ground technical guidance and support

from the Health sector TA. Extending the project's peer-learning component, the partner from Nigeria (CSEA) has worked closely with the team from Ghana (ISODEC) to help strengthen their research results.

Despite the PMT's efforts to provide additional technical support (through a local expert) to the partner from Kenya (Institute of Economic Affairs-IEA), their progress with regard to the education and water sectors has been delayed. This has resulted in reduced number of research outputs received from the team.

In addition to technical support, the PMT has engaged communications experts to provide tailored support on research communications to partners through the year. They are developing their own project communication strategies, based on their country contexts. Mediums such as policy briefs, newspaper articles, press releases, radio and TV interview, national contests, strategic meetings, roundtables, town hall meetings, training programmes for the media and government officials, web-portals, amongst others, are being used to engage with policymakers and other key stakeholders. Building on these efforts, GDN is providing partners with vital platforms to disseminate their research results at various national and international forums. Adding to the project's documentary series, two new short films have also been produced in collaboration with the partners from Nigeria (CSEA) on education and Uganda (EPRC) on health. These films are available on GDN's website (www.gdn.int/pem).

Most partners that received supplementary grants to undertake innovative dissemination activities (such as Town Hall Meetings in Armenia, 'Knowledge Bits' on social media in Guatemala) have completed their activities as planned. A few partners that received grants for the production of budget guides (Unnayan Shamannay-US, Bangladesh; CSEA, Nigeria and EPRC, Uganda) are in the process of finalising the documents.

6. Risk Assessment

The broad set of risks that the PMT and partners have faced over the years, along with their characteristics, have remained unaltered. However, their probability of occurrence and impact on the outcomes of the project has varied, depending on the project implementation stages. During the reporting period, partners have pursued research on Policy Simulation goals, the objective of which has been to provide viable recommendation for policy reforms to decision-makers and key stakeholders to bring positive policy changes in their respective countries. In doing so, partners have actively reached out to the policy community to create buy-ins on their policy research, as well as to build capacity and generate consensus among stakeholders on the vital policy issues being studied. This pro-active engagement has enabled the partners to choose policy issues that are most relevant to their country context. They have established their credentials as potential resources for rigorous and valuable research. This, to a large extent, has helped mitigate the risks of not 'being heard' by the policy community, as well as eased the adverse impact of unfavourable policy conditions prevailing in some of the countries. Instrumental, in this varied range of success, has been the rigor of analysis and credibility of evidence put forth by the partners through effective communication strategies, to which the TAs and the project's communications experts have played a significant role.

In many cases, to overcome data problems, partners have undertaken independent surveys or collected perceptions from citizens (through town hall meetings). Some have adapted and imputed key values and ratios for indicators from other published sources examining similar issues. The rigour of such adaptations has been validated by the TAs. Through their communication strategies, partners have used citizens' forum, initiated research competitions and used social media to evoke interests from the policy community. The PMT has, apart from providing support, organised regional and global workshops, policy dialogues, and provided national and international platforms to showcase results to facilitate interaction between researchers and policymakers.

To a moderate extent partners have witnessed staff turnover, which they have suitably addressed through knowledge transfer modules and trainings at workshop and events organised by GDN. The PMT continues to monitor the challenges faced by partners and will work with them in the upcoming months to further showcase the research results of the project. The updated Risk Assessment Table is attached as Annex E1 to this report.

7. M&E Arrangements

The Monitoring and Evaluation (M&E) activities for the project continue to be independently undertaken by NORC. GDN's internal M&E unit, along with the PMT, works in close coordination with the NORC team. Integrating M&E from the inception has helped track outcomes, and proved to be an important management learning tool for the PMT and partners for the overall implementation of the project.

The final evaluation of the project has commenced and will be completed by mid-December 2013. For details, please refer to Annex F1-M&E schedule, and Annex F2-Final Evaluation: Terms of Reference and Timeline.

8. Logframe Changes

No changes have been made to the project's Logframe. The most up-to-date Programme Logframe is attached as Annex A2 to this report.

9. Summary of Most Significant Results Analyses

Result Statement: In Armenia, Advanced Social Technologies (AST) has been successful in reaching out to the Ministry of Education and Science (MES) with their BIA results, highlighting disparate benefits going to students from wealthier families compared to poor students from the State funding for higher education. The MES has, in turn, incorporated the findings into a new strategy for more equitable higher education spending. The ultimate beneficiaries of the new strategy will be students from the poorest income quintiles (poorest 20% of the population) in Armenia.

Country Context: In recent times, Armenia launched comprehensive public financial management reforms and initiated their roll out to line ministries. The reforms were supported by the donor community, including DFID and the World Bank. They have been successfully institutionalized at the central level, being incorporated into the

financial planning, management and reporting systems. However, the country still lacks proper implementation of contemporary technologies at line ministry levels. The project sought to address this lack of capacity in formulating research-based policies, effectively linking policies with budgets and assessing the impact of the implemented policies.

Implementation: A country-representative household survey of 1,600 households revealed that there were problems with access to higher education amongst the poorer income quintiles in Armenia. The study showed that, while the poorest income quintile received only 8% of government subsidies in higher education, the richest income quintile cornered almost 39%. Such regressive distribution of subsidies is largely due to lack of efficient targeting mechanisms within the policy space, and enabling factors at the high school level that prevent students from poorer income quintiles to participate in higher education.

One of the key assumptions in the analysis, that stood out to be true from the results of the household survey, is that high school level programme services (despite being open access and free for all) play a deterministic role in the entry into the higher education system, particularly for students from poorer income quintiles.

The results from the BIA were shared with the MES. The Ministry accepted the findings and adopted these into its Education Strategy '2011-2015 State Programme on Education Development', which was ultimately adopted as a law (Law # 246) on 19 July, 2011.

Value for Money: The total cost of the intervention (research and outreach activities undertaken by the partner plus the support provided by the PMT) is estimated at GBP 34,268. The initiative has led to a macro-level policy change which, once implemented, will have far-reaching impact on the accessibility of higher education to students from the poorer income groups.

10. Progress towards Sustainability

In the penultimate year of project implementation, various measures have been undertaken to provide sustainability of the project beyond its duration and ensure its long-term impact. The previous project Monitoring Survey has highlighted how partners have started to institutionalise public expenditure monitoring and outreach activities within the ambit of their organisational context. Many are seeking additional funding to continue this analysis, and even extend the tools learnt to other sectors. They are developing training modules and budget guides to support knowledge sharing with other institutions, citizens and the media.

Partners that are think-tanks based in universities (such CIUP in Peru and CRC in the Philippines) have actively used the project to formulate course modules to train junior researchers, enabling them to undertake public expenditure analysis of other relevant social sectors in their countries. These courses have been institutionalised as part of the mainstream graduate and post-graduate studies programmes. Partners that are independent think-tanks have actively incorporated public expenditure analysis within their work programmes. They are reaching out to different stakeholders, including

government departments, with their research findings. This increased visibility has ensured that these independent think-tanks become resource centres for other Civil Society Organisations (CSOs), government departments, donor organisations and the media.

The PMT, on its part, has focussed on two elements that are critical for the success and sustainability of the project: a) capacity building of research teams to deepen analysis on policy reforms to improve public expenditure accountability and service delivery in partner countries; and b) strategic dissemination and outreach of the research findings to inform the policy and public debate. Furthermore, along with the research teams, the PMT and TAs have identified key knowledge products as legacy outputs of the project. Three such products have been selected:

- An integrated course module on public expenditure analysis which will be useful for capacity building exercises in universities, think tanks, for government functionaries and development practitioners;
- A tool-kit on translating research to effective policy inputs, documenting successful strategies for constructive engagement with policymakers; and;
- A white paper on the pros and cons of Cost-Benefit Analysis versus CEA for the water sector.

These knowledge products will be developed with the support of the partners, TAs and communications experts in the coming months.

Some examples of institutionalization of Public Expenditure Analysis at the Partner Organisations

In Peru, CIUP has included a course on 'Process, Results and Impact Evaluation' as part of its Master Degree programme on Public Management. CIUP has incorporated the lessons from the project, particularly the methodological module from the CEA of programmes and policies, within the curriculum. The Master Degree programme is a major programme at the University, being in its fifth class, and is expected to continue beyond the life of the project. Furthermore, CIUP, in order to reach a larger audience, has also held the second round of the national contest 'Eye on the Budget' involving students, policy researchers and government officials. The contest has secured partial funding from the Inter-American Development Bank.

In the Philippines, CRC at the University of Asia and Pacific (UA&P) has incorporated the analytical tools of PBA, BIA, CEA and Policy Simulations into the course content of its graduate programme on Industrial Economics. Furthermore, research and communications on 'Social Policy' is included as an agenda within the emerging School of Law and Governance at the UA&P. The creation of the School of Law and Governance is viewed as a vehicle for the continuation of the services provided by the project even after the GTF funding comes to an end. Moreover, the research team at CRC has successfully provided extensive inputs and support to different government agencies within the Philippines; such as the Department of Health, National Water Regulatory Body and the Department of Interior and Local Government.

Being part of the project, CBPS, India has admittedly developed better capacity to support and carry out research at larger scales and more inter-disciplinary levels than before. This reflects in the qualification and experience of its team members. CBPS has recruited new staff members with varied backgrounds during the reporting year, which provides their work a multi-disciplinary perspective on issues pertaining to the project sectors being researched. Government departments have also recognised the work undertaken by CBPS, and have issued a number of projects to the team. Improved visibility and exposure is also reflected in the variety of studies undertaken by CBPS. For example, the Right to Education study (undertaken for the state of Karnataka through the GTF project) has also been conducted for the state of Odisha with support of CARE, India. This has provided an opportunity for CBPS to undertake a comparative analysis of the Act in the two states.

In Nigeria CSEA, with help of the GTF project, has developed a better understanding of service delivery and public expenditure issues prevailing in the country. The team has also leveraged the opportunity created by the project to expand their skill sets into other critical sectors, as well as build sustainable partnerships with non-state institutions working on public expenditure issues. CSEA is working with the Nigerian Economic Summit Group with the aim of entrenching public expenditure accountability at both the legislative and executive levels of government. The overall objective of these partnerships is to ensure that resources are used for the provision of public and social goods. CSEA is also working to institutionalise public expenditure analysis at the Centre. The first step towards this process is the CSEA summer school on evidence-based budgeting and public expenditure analysis, which will begin in 2014. Additionally, the CSEA team has been engaged by DFID, Nigeria to support research on pro-poor budgeting. Presently, the team is in talks with the ADB field office in Nigeria to carry out a study on public financial management and fiscal federalism.

To strengthen the impact of the project, over the past year, EPRC in Uganda has been increasing its level of engagement with parliamentarians and CSOs. To ensure sustainability, EPRC has embarked on capacity building and knowledge transfer strategies. For instance, EPRC conducted training on 'Budget Analysis' right after the 2012-13 Uganda budget was declared. The training was attended by civil servants from different ministries, academicians, policymakers, NGOs, CSOs and the media. In addition, EPRC has continued to partner with key institutions with a view to sustainably carry out research aimed at improving service delivery. Specifically, EPRC has partnered with the World Bank to undertake the Uganda Service Delivery Indicator survey which seeks to regularly (every 3 years) track the quality of education and health services in the country.

In Guatemala, the project has helped FUNDESA develop the 'Guatemala's Transparency Programme for Social Investment', with the aim of monitoring transparency in delivery of services in the education, health and water sectors. Using acquired tools and knowledge, FUNDESA plans to continue updating the data, as well as disseminating the results to engage changes in social policies. Additionally, FUNDESA has developed a National Development Strategy for the next 10 years. This initiative (called 'Guatemaltecos Mejoremos Guatemala') includes the social expenditure analysis and corresponding research recommendations highlighted during the life of the GTF project. Through its dissemination efforts, FUNDESA has leveraged more than US\$ 10 million for the initiative.

11. Value for Money

The 'Value for Money' (VFM) component is being analysed as part of the project's final evaluation. Therefore, as permitted by Ms. Michelle Kay (Assistant Fund Manager, KPMG), in her e-mail dated 17 June, 2013; the VFM section will be submitted with the project's Final Evaluation and Project Completion Reports.