

**Report on the Evaluation of the OECD's
Programme of Co-operation
with Non-OECD Economies**

Presented by The Independent Evaluation Service
(United Kingdom and Canada)

At the meeting of the Advisory Group
for Co-operation with Non-OECD Economies

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FOREWORD

The programme of co-operation with Non-OECD Economies (NOEs) on taxation issues is a part of the OECD's overall strategy to associate NOEs with OECD guidelines and standards. The taxation programme is implemented by the Centre for Tax Policy and Administration (CTPA) with the assistance of the OECD's Centre for Co-operation with Non-Members (CCNM).

Programme Objectives of the Non-OECD Economies Programme (NOEP)

- Associating Non-OECD Economies with international best practice in taxation.
- Providing a forum for multilateral dialogue between OECD and Non-OECD Economies.
- Helping to focus the assistance efforts of OECD countries in taxation.
- In particular cases, preparing the economies for observership and possible accession.

This is the fifth annual report based on the enhanced evaluation of the experience sharing and policy dialogue events for the OECD's Programme of Co-operation with Non-OECD Economies. The Independent Evaluation Service (IES), comprising the United Kingdom and Canada, conduct this evaluation using event leader, expert and participant narrative comments as well as a statistical database. The statistical database of participant ratings is managed by the UK Revenue & Customs and provides for a comparative analysis with previous years. The Canada Revenue Agency analyzes all of this data and prepares this report in cooperation with the UK Revenue & Customs.

This report assists the Advisory Group on Co-operation with Non-OECD countries to examine the strategic directions of the Non-OECD Economies Programme (NOEP) in order to advise the Board for Co-operation with Non-OECD Economies. They, in turn, will advise the Committee on Fiscal Affairs (CFA) on the strategic direction for the programme. This will ensure that the NOEP continues to reflect the core interests of participating countries.

The Independent Evaluation Service provided by Canada and the United Kingdom evaluated 45 partnership events (44 were statistically evaluated - Appendix A) out of 50 scheduled for 2005. The scores were slightly higher for the 2005 events compared to 2004. Overall event satisfaction (Appendix B) has improved from 5.31 to 5.34 on a scale of 6.

The Taxation Outreach Programme with NOEs for 2005 remains an unqualified success. The CTPA is to be congratulated for its implementation strategy.

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EXECUTIVE SUMMARY

The Programme of Co-operation with Non-OECD Economies is highly successful and event evaluations are consistently high. This attests to the efforts of the partners and the excellent implementation strategy put forward by OECD for 2005.

Report on the Evaluation of the OECD's Programme of Co-operation with Non-OECD Economies Objectives:

- To identify the best practices that have proven effective in 2005
- To identify the issues that need to be addressed to improve the dialogue and experience sharing events
- To make recommendations concerning the strategic direction of experience sharing and policy dialogue events in the Outreach Programme.

Improvements during 2005

- Participants' satisfaction with event delivery with regards to the opportunities to interact and the time devoted to case studies and presentations by participants.
- Background materials and event handouts
- The relevance of the event to the participant's current work.
- Event administration in respect to pre-event administration, the distribution of the syllabus, event information and practical information.

Best Practices for 2005

- The strategy of organizing events multilaterally, bilaterally and regionally remains a cost-effective way of meeting the objectives of the Co-operation Programme and the needs of partners. Specific issues can be addressed in bilateral and regional programmes.
- Bilateral and regional programmes, where actual country problems and examples are discussed are more effective. Multilateral programmes that require participants to make country presentations are most effective.
- Country presentations by experts using actual examples and cases to support the theoretical event and tax model content continues to be very effective in closing the "theory-application" gap.
- Participants benefit from the experiences and presentations of other non-member country participants as well as from member country and OECD subject matter experts.
- The professionalism of OECD and member country experts was evident by their continued ability to adapt event material to the needs of participants.

Areas for Improvement

- Although participants in general benefited from the events in a number of ways, in some cases participants did not meet the work/experience criteria for the events. Participant selection affects the quality of the discussions and dialogue.
- Participants frequently requested more comprehensive event material.
- Participants continue to request more practical exercises and case studies.
- Some events were identified for re-design as outlined in the event evaluation narrative reports.
- In some cases, participants commented that the quality of the facilities (rooms, furniture, communication aids, photocopying, etc) should improve.

Follow-up by Partners

- The recommendations in this report should be reviewed by the Advisory Group and action taken to improve the effectiveness of the events in meeting CTPA objectives.
- NOE partners should continue to examine their processes for selecting participants with a view of meeting event target audience requirements.

EVALUATION SCOPE AND PROCESS

The organization of around 50 events annually focusing on experience sharing and policy dialogue is one of the key elements of this OECD programme of co-operation with NOEs and took place in 2005 under three main categories:

1. Global Forum events
(5 multilateral tax centres and in Paris)
2. Country Programme events
(China, India, Russia, Malaysia, Chile, Slovenia and South Africa)
3. Regional Programme events
(Africa and Asia).

This evaluation by the IES covers 44 events, with more than 1,200 participants in 13 different locations, that took place in 2005. A total of 50 events were planned - 25 under the Global Forum, 21 under the Country Programme, and 4 under the Regional Programme. Some of these events are not subject to the IES evaluation process (and are evaluated separately) as they are co-operative events with ISTAX, the ADB and others or are high level policy dialogues.

The Independent Evaluation Service used the following information sources in conducting the event evaluations:

- Objectives of the Non-OECD Economies Country Programme
- Event syllabi
- Participant lists
- Event leader evaluation reports
- Expert evaluation reports
- Event participant narrative reports
- Participant numerical surveys (5 elements)
 1. Overall impression of the event
 2. Materials
 3. Event delivery
 4. Event administration
 5. Event facilities
- Event evaluations from previous programmes
- Feedback from the staff of the OECD Centre for Tax Policy and Administration
- The Outreach Programme plan of action for the recommendations from the 2004 report.

The distribution of locations of the events, which were evaluated, is as follows:

8 events in Ankara
6 events in China
6 events in Vienna
5 events in Korea
3 events in South Africa
3 events in Budapest
3 events in Mexico
3 events in Malaysia
2 events in Slovenia
2 events in Russia
2 events in India
1 event in Africa
1 event in Chile

Appendix A lists the events, locations and delivery dates in detail.

2005 PROGRAMME RESULTS

The difficulty in administering a programme of this complexity around the world is a challenge and the OECD has performed well in this capacity.

Participants

The total number of participants on the 44 events fully surveyed was 1,234 for the statistical evaluation and 1,056 for the narrative evaluation. Not all participants completed an evaluation questionnaire.

It is a challenge to meet the diverse information requirements of participants whose countries are in varying stages of development of their tax systems. Experts and event leaders exhibited flexibility in trying to meet the diverse needs. As a result of trying to meet these diverse needs, participants benefited to varying degrees but some events were less effective because of participant selection. The global rating for “relevance of the event for my current work” was scored at 5.08, slightly higher than for 2004.

Language of Instruction

The events were presented in English with the exception of one event, which was presented in French. Background materials, handouts, overhead slides and participant manuals were sometimes translated into participant languages.

It is important to recognise that these OECD events are international by nature and that many participants and experts operate in languages that are not their first preference. While this can lead to difficulties on occasions, it is also one of the main reasons OECD events provide valuable opportunities for experience sharing and dialogues.

Event Leaders, Experts, and Coordinators

- The quality of discussion decreased slightly as the participant satisfaction rating went from 5.35 to 5.23.
- Technical expertise of experts was highly regarded by participants. Participants particularly liked the real life case experiences that the experts brought to the event.
- Sometimes the event material was not appropriate for the participant group in terms of content or methodology. Experienced experts were able to adapt or add material.
- For regional programmes, experts would benefit from information about the tax administration so they are able to relate the materials to the participants' tax administration. Experts also requested information about the cultural issues and protocols about the host country.

Event Content, Design and Methodology

- **Event Delivery:** The greatest improvement for 2005 under this heading was in the opportunities for participants to interact with only 6.69% of participants indicating it was too few. Time for case studies and time for presentations by participants have also improved, with only 15.89% and 10.71% respectively of participants rating it as too little.
- **Event Length:** Both participants and experts were generally satisfied with the time to cover all of the content. Participants would have liked certain topics to be covered in greater depth but otherwise the length of the event was sufficient. For only a few events, experts suggested extending the event by a couple of days.
- **Case Studies:** Participants indicated in the narrative evaluations that they would like to see more time devoted to case studies. In particular, participants would like more real life cases and examples.
- **Event Materials:** Participant ratings for the usefulness of background material and event handouts improved slightly in 2005. However, many participants still indicated that they would like more detailed information pertaining to event content - both background material and event handouts.
- **Adaptation of Event Materials:** For almost every event there has to be adjustment of material and case studies to suit the participants' needs. This is why it is important to have experts who are capable of doing this and an event design that has the flexibility to adapt.
- **Re-design:** This should be an on-going activity.
- **Translation of Event Materials:** Russian interpretation is provided for events in Budapest and Vienna; event materials were translated where appropriate. In a few instances, materials were not translated in sufficient time. Russian translation should be reviewed for some of the events.
- **Follow-up activities:** Participants have requested, through the individual event evaluations, follow-up events and/or technical assistance.

Event Facilities

The quality of event facilities and of accommodation remain relatively unchanged. There were again some complaints about food variety and lack of vegetarian dishes. The Budapest Centre facilities have improved. Most of the complaints about the Centres relate to not all of the participants being accommodated at the centre but rather outside the complex at a hotel nearby.

- **Interpretation:** There were only a few interpretation problems in 2005. The use of non-professional/official interpreters is not as effective; it can obstruct discussions and diminishes the participants' benefits of the event.
- **Centres:** In a few instances, the event materials were not available on the first day of the event and, occasionally, answer keys to the cases were distributed to the participants prior to the event. On some occasions, participants and experts had to change classrooms midway through the event and the change was not always satisfactory. Classroom size, lighting and sound were issues raised by both the experts and participants.
- **Equipment:** There were few instances of failure or malfunction of equipment.

Event Administration

The OECD in Paris and the administrative staff of the centres have done a tremendous job in administering these events worldwide.

- **Participant selection.** Many event leaders and experts commented that many participants did not have the correct background, experience or knowledge in the subject area, which made it difficult for interaction and to customize the event to meet participant needs.
- **Distribution of pre-event material.** Although the ratings have improved significantly in 2005 (probably partially due to amendments made to the wording of the question), 18.85% of participants still indicated they didn't receive the syllabus and event information sufficiently in advance. The availability of materials prior to an event can have a big impact on the way an event is delivered. Participants attend the events with a better understanding of the topics studied which, in turn, elevates participants' levels of participation and the quality of discussion.
- **Co-ordination of Experts:** In general, experts were satisfied with the co-ordination. In a few instances, experts were given short notice and this impacted the quality of their delivery.
- **Expert Selection and Competency:** Experts are experienced and knowledgeable in their subject areas.
- **Event Evaluation:** Full completion of evaluation forms by participants is critical to the ongoing assessment of events and the identification of improvements.

Recommendations

The following recommendations are intended to build on the existing success of the programme and improve the processes that support the events. They focus on problem areas that impact on the efficiency and effectiveness of the programme objectives.

Recommendations – Event Content, Design and Methodology

1. The OECD Secretariat should review all of the individual event evaluation feedback for the 45 events to identify opportunities for re-design and update of events where that is recommended.
2. The Secretariat should continue its efforts to develop additional event materials and handouts, as well as practical exercises and case studies where possible, which could be used by experts to select the appropriate materials to suit both the experts' and participants' needs.
3. Additional case studies and background material could be added as supplemental information that the participants can work on in their spare time and not necessarily cover during the event.

Recommendations – Event Delivery

4. Where possible, official interpreters should be used.

Recommendations – Event Administration

5. Continued efforts should be made to improve the distribution of pre-event material.
6. The OECD should continue their efforts in orienting experts to the OECD event environment especially in sensitizing them to cultural issues and protocols.
7. Renewed efforts have to be made by the OECD to work with participating non-member countries to select the appropriate participants.
8. Where possible, all participants should be accommodated at the same location in order to facilitate group interaction both inside and outside of the classroom.
9. Event leaders, experts and administrators should continue to remind participants of the importance of fully completing individual evaluation questionnaires for the improvement and successful continuation of the programme.

Future Direction and Programme Evaluation

These events contribute to achieving the four objectives of the NOEP. However, they are only one element of a larger strategy contained in the OECD mission in respect of co-operation with NOEs. Implementing the recommendations in this report will help to improve the cost-effectiveness and results of the individual events.

Observations on Future Direction

- The country and regional programmes of seminars and workshops are very effective because of the ability to focus on one country's current development and should be expanded.
- OECD is encouraged to continue to explore partnerships with other countries and international organizations.

Closing Remarks

The IES would like to recognize the efforts of OECD administration staff for their coordination efforts throughout the 2005 Programme.

EVENTS EVALUATED 2005

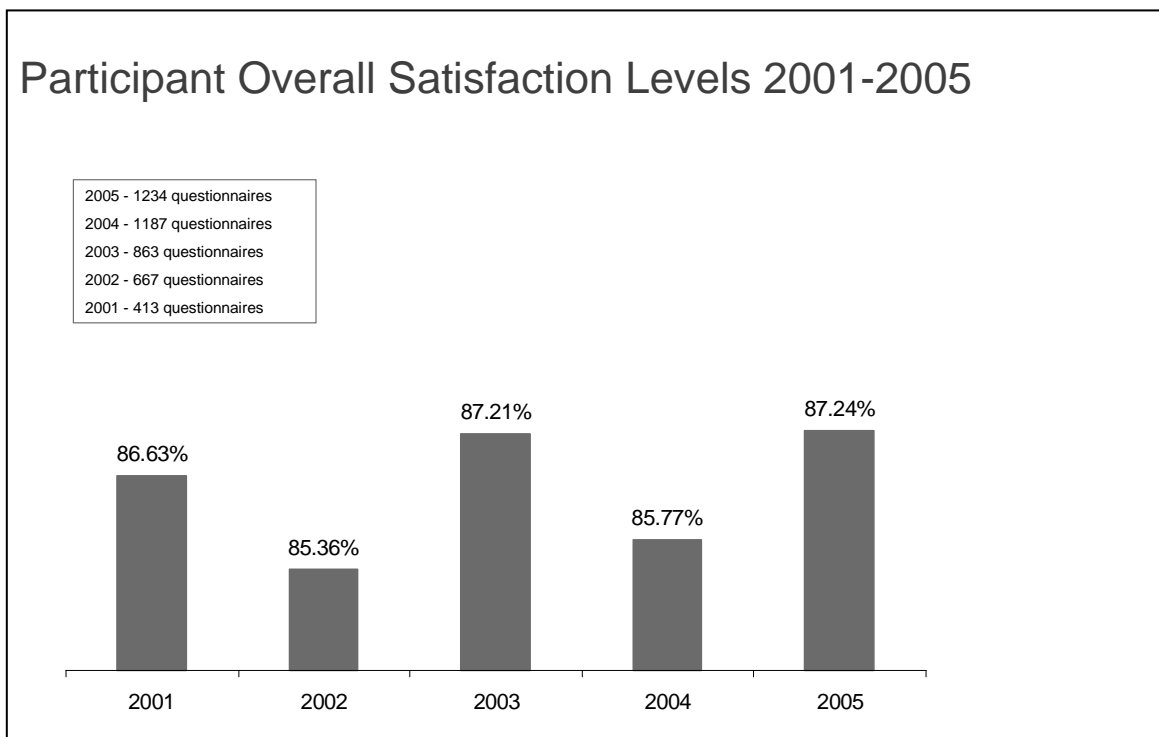
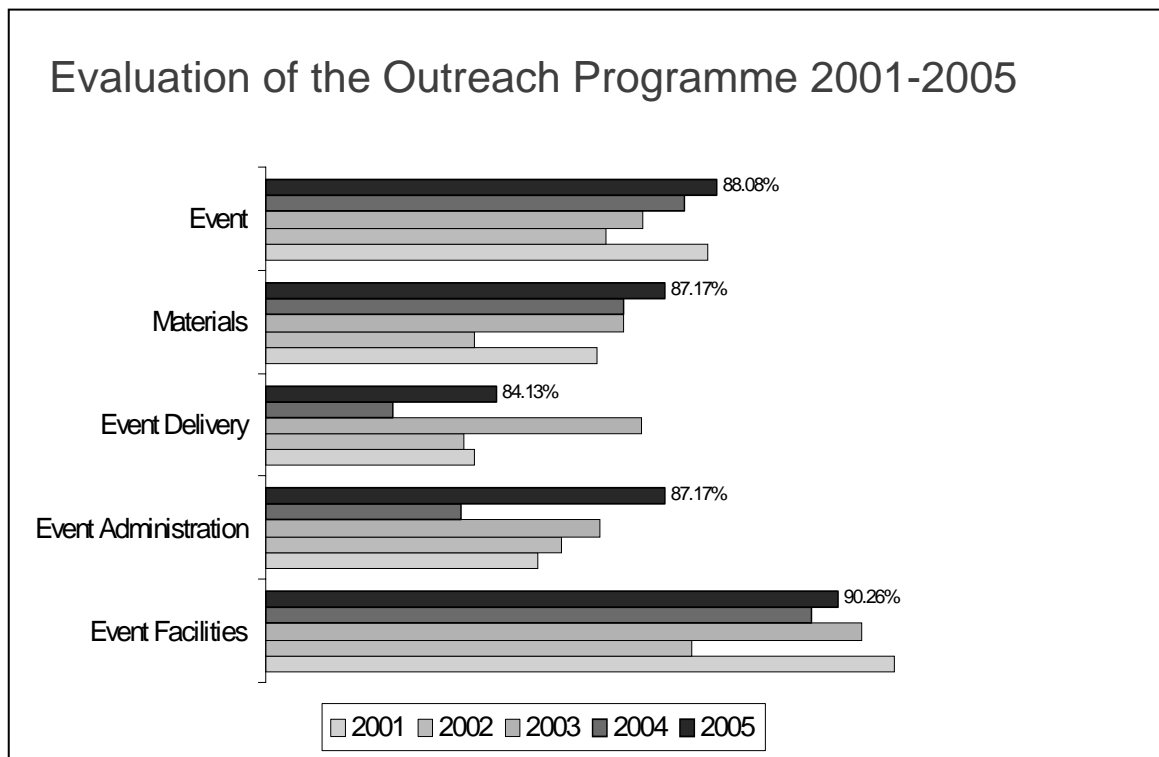
	Event	Location	Dates
1.	Transfer Pricing	Korea	17-21 January
2.	Transfer Pricing	Ljubljana	7-10 February
3.	Application Of Tax Treaties - Special Issues	Malaysia	7-11 March
4.	Domestic Auditing	Ankara	14-18 March
5.	Exchange Of Information And Bank Secrecy	Ankara	4-8 April
6.	Consumption Tax	South Africa	11-15 April
7.	Negotiation Of Tax Treaties	Korea	11-15 April
8.	Tax Policy - Modelling	Vienna	18-22 April
9.	Transfer Pricing	Ankara	19-22 April
10.	Auditing Multinational Enterprises	Mexico City	25-29 April
11.	Auditing Multinational Enterprises	Budapest	9-13 May
12.	Domestic Auditing	Vienna	9-13 May
13.	Management And Control Of Large Taxpayers	Ankara	10-12 May
14.	Auditing Multinational Enterprises	Nairobi	16-20 May
15.	Transfer Pricing	Malaysia	24-27 May
16.	Application Of Tax Treaties - Special Issues	Vienna	30 May-3 June
17.	Exchange Of Information And Bank Secrecy	Moscow	1-2 June
18.	Taxation Of Financial Markets	Korea	13-17 June
19.	Consumption Tax	Budapest	20-24 June
20.	Taxation Of Non-Residents	China	4-8 July
21.	Taxation Of Financial Instruments	Vienna	18-22 July
22.	Taxation Of Non-Residents	Mexico City	18-22 July
23.	Transfer Pricing	South Africa	29 Aug-2 Sept
24.	Legislative Development Event On Bank Secrecy *	China	8-9 September
25.	Tax Incentives	Ankara	12-16 September
26.	Exchange Of Information And Bank Secrecy	China	12-16 September
27.	Indirect Methods Of Taxation	Ankara	19-23 September
28.	Property Tax	Ankara	10-14 October
29.	Application Of Tax Treaties - Special Issues	China	10-14 October
30.	Consumption Tax	Korea	10-14 October
31.	Transfer Pricing	China	12-14 October
32.	Transfer Pricing	China	17-21 October
33.	Tax Incentives	Ljubljana	17-21 October
34.	Application Of Tax Treaties	Chile	25-27 October
35.	Management And Control Of Large Taxpayers	Korea	25-27 October
36.	Income Tax Workshop	Budapest	7-11 November
37.	Domestic And Multinational Enterprises Auditing	Vienna	7-18 November
38.	Application Of Tax Treaties	South Africa	7-18 November
39.	Management And Control Of Large Taxpayers	Mexico City	14-18 November
40.	International Tax Evasion And Avoidance	Ankara	21-25 November
41.	Auditing Multinational Enterprises	India	21-25 November
42.	Domestic Auditing	Moscow	28-30 November
43.	Tax Policy - Analysis	Vienna	29 Nov-2 Dec
44.	Auditing Multinational Enterprises	Malaysia	5-9 December
45.	Transfer Pricing	India	5-9 December

* indicates this event was not statistically evaluated

ANALYSIS OF SCORE CHANGES

Question Number	2001	2002	2003	2004	2005	% Change from 2004
1	5.28	5.22	5.30	5.31	5.34	+0.56%
2	5.29	5.18	5.22	5.32	5.34	+0.38%
3	5.03	4.89	5.00	4.97	5.08	+2.21%
4	5.28	5.22	5.23	5.33	5.33	No change
5 (Ideal)	91.69%	88.79%	87.99%	88.71%	88.89%	+0.20%
6	5.15	5.03	5.17	5.17	5.21	+0.77%
7	5.16	5.02	5.20	5.20	5.25	+0.96%
8	5.40	5.29	5.37	5.35	5.23	-2.24%
9 (Ideal)	85.26%	82.58%	89.13%	81.82%	87.51%	+6.95%
10 (Ideal)	78.27%	80.67%	83.08%	75.83%	77.81%	+2.61%
11 (Ideal)	80.91%	82.47%	84.83%	82.25%	84.02%	+2.15%
12	5.57	5.44	5.42	5.38	5.41	+0.56%
13	5.08	5.16	5.16	5.17	5.37	+3.87%
14 (Yes)	72.00%	75.48%	76.18%	71.72%	81.15%	+13.15%
15 (Yes)	86.19%	87.07%	89.18%	83.31%	87.78%	+5.37%
16	5.33	5.25	5.29	5.22	5.25	+0.57%
17	5.52	5.29	5.52	5.45	5.39	-1.10%
18	5.34	5.07	5.25	5.18	5.27	+1.74%
19	5.56	5.41	5.55	5.53	5.58	+0.90%

EVALUATION RESULTS



End-of-event Participant Evaluation Form

Multiple Choice Section

Event Title

Your Country Event Location

Dates of Event From To

Please respond to the following questions by ticking one box only for each question.

There is a separate sheet for narrative comment which should be used particularly to explain a low score and/or if you have any criticism or suggestions for improvement.

Your views are very important and will help us to improve our events, facilities, etc.

Section 1 – event

Scoring Example

6	5	4	3	2	1
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- 1 Overall, my satisfaction with this event was... high low
- 2 The benefit of being introduced to OECD taxation concepts and practices was... high low
- 3 The relevance of the event for my current work was... high low
- 4 The benefit of meeting colleagues/exchanging information in an international context was... high low
- 5 The level of difficulty of the event was... ideal too high
too low

Section 2 – materials

- 6 The usefulness of the background material was... high low
- 7 The usefulness of event handouts (overheads, case studies, etc) was... high low

Section 3 – event delivery

- 8 Overall, the quality of discussions and dialogue for this event was... high low
- 9 The opportunities for participants to interact (have questions answered, share concerns and experiences, etc) during the event were... ideal too many
too few
- 10 The time devoted to case studies and other interactive activities was... ideal too much
too little
- 11 The time devoted to presentations by participants was... ideal too much
too little

Section 4 – event administration

- 12 Overall, my satisfaction with the administration of the event was... high low
- 13 The quality of pre-event administration was... high low
- 14 Did you receive syllabus and event information in sufficient time before the event for them to be useful? yes no
- 15 Did you receive practical information (about the accommodation and other facilities, etc) prior to the event? yes no
- 16 The usefulness of information received was... high low

Section 5 – event facilities

- 17 The quality of the facilities (rooms, furniture, communication aids, photocopying, etc) provided at the event was... high low
- 18 The quality of the accommodation (sleeping quarters, meals, common areas, services, etc), where provided, was... high low
- 19 The quality of the administration (staff responsiveness, etc) at the event was... high low

End-of-event Participant Evaluation Form Multiple Choice Section

Event Title

Your
Country

Event
Location

Dates of Event

From

To

Please make any comments/suggestions in the relevant spaces below. Please continue on a separate sheet if necessary.

Section 1 – event

Please comment on topics within the event subject matter which you feel should be covered in greater depth/added and/or should be given reduced coverage/dropped.

Section 2 – materials

Please comment on improvements which could be made to background material and/or event handouts (including the quality of translation if applicable).

Section 3 – event delivery

Please comment on strengths and/or weaknesses exhibited by the experts (including the quality of interpretation if applicable).

Section 4 – event administration

Please comment on the administration of the event and include any suggestions you have for improvement.

Section 5 – event facilities

Please comment on the event facilities and include any suggestions you have to improve these facilities.

Please return the completed questionnaire to your event leader. Thank you for your co-operation.