



**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

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 continued success of the programme. This will ensure that the NOEP continues to reflect the core interests of participating countries.

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 sixth annual programme evaluation report based on the evaluations 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, conducts this evaluation process using event leader, expert and participant narrative comments as well as statistical reports. 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.

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

- The Independent Evaluation Service evaluated 48 partnership events (46 were statistically evaluated - Appendix A) out of 54 scheduled for 2006.
- The scores continue to show improvement for the 2006 events compared to 2005 with 16 out of the 19 questions showing an improvement over the 2005 scores, 11 returning the highest scores since records began (Appendix B).
- In addition, 4 out of the 5 sections also returned the highest scores since records began.
- Overall event satisfaction has improved from 5.34 to 5.42 (on a scale of 6), the highest ever returned.

The Taxation Outreach Programme with NOEs for 2006 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 continued success of the implementation strategy put forward by OECD.

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 2006
- To identify the issues and concerns 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 2006

- 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 benefit of meeting colleagues/exchanging information in an international context.
- Event administration in respect to the distribution of the syllabus, event information and the usefulness of information received.
- The centres are becoming more sensitive towards cultural and food requirements.

Best Practices for 2006

- Following each event, the IES prepares an evaluation report with recommendations for future events which is then forwarded to OECD for review and action. This allows OECD to make improvements prior to the next event.
- 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.
- 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.

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 approximately 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 2006 under three main categories:

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

This evaluation by the IES covers 46 events, with more than 1,200 participants in 13 different locations, that took place in 2006. A total of 54 events were planned but 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 2005 report.

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

10 events in China
7 events in Ankara
5 events in Korea
4 events in Vienna
4 events in Mexico
3 events in India
3 events in South Africa
3 events in Budapest
3 events in Malaysia
2 events in Slovenia
2 events in Russia
1 event in Uganda
1 event in Egypt

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

2006 PROGRAMME RESULTS

Administering a programme of this complexity around the world is a challenge and the OECD has performed extremely well in this capacity.

Participants

The total number of participants on the 46 events fully surveyed was 1,265 for the statistical evaluation and 1,011 for the narrative evaluation. Not all participants completed an evaluation questionnaire.

It is always 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 great flexibility in trying to meet the diverse learning needs of participants. 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 5.12, slightly higher than for 2005.

Language of Instruction

All the events were presented in English. 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.

Event Leaders, Experts and Coordinators

- The quality of discussion increased as the participant satisfaction rating went from 5.23 to 5.31.
- Technical expertise of experts and real life case experiences the experts brought to the event were highly regarded by participants.
- Experts were able to adapt or add material to meet the diverse needs of the participants.

Event Content, Design and Methodology

- **Event Delivery:** The greatest improvement for 2006 under this heading was in the time devoted to case studies and other interactive activities as it increased from 77.81% in 2005 to 82.51% in 2006. The time devoted to presentations by participants and the opportunities for participants to interact have also improved, both by approximately 4%.
- **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.
- **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 in 2006. However, participants indicated that they would like more detailed information pertaining to event content - both background material and event handouts.
- **Re-design:** This should be an on-going activity.
- **Translation of Event Materials:** Russian interpretation was provided for events in Ankara, Budapest and Vienna; event materials were translated where appropriate. Russian translation should be reviewed for some of the events. In a few instances, materials were not translated in sufficient time.
- **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 accommodation remain relatively unchanged.

- **Interpretation:** There were only a few interpretation problems in 2006. 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.
- **Equipment:** Equipment functioned well. Centres made great efforts to ensure the required equipment was available.

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.** Participant satisfaction ratings continue to improve in the distribution of the syllabus and event information prior to the event, from 81.15% in 2005 to 86.37% in 2006. 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. There were a few experts where the participants felt their accent made them difficult to understand.
- **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 46 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.
4. Russian translation should be reviewed for some of the events.

Recommendations – Event Delivery

5. Where possible, official interpreters should be used.

Recommendations – Event Administration

6. Continued efforts should be made to improve the distribution of pre-event material.
7. The OECD should continue their efforts in orienting experts to the OECD event environment especially in sensitizing them to cultural issues and protocols.
8. Continued efforts have to be made by the OECD to work with participating non-member countries to select the appropriate participants.
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 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 2006 Programme.

EVENTS EVALUATED 2006

	Event	Location	Dates
1.	Transfer Pricing	Ljubljana	9-12 January
2.	Exchange Of Information And Bank Secrecy	India	9-13 January
3.	Transfer Pricing	Korea	6-10 February
4.	Transfer Pricing	China	6-10 March
5.	Negotiation of Tax Treaties	Malaysia	6-10 March
6.	Risk Management	China	13-17 March
7.	Transfer Pricing	Malaysia	20-24 March
8.	Tax Burden Workshop	China	21-23 March
9.	Auditing Multinational Enterprises	Ankara	27-31 March
10.	Tax Policy - Modelling	Vienna	3-7 April
11.	VAT And Excise Taxes	Mexico City	3-7 April
12.	Application Of Tax Treaties - Special Issues	China	17-21 April
13.	Application Of Tax Treaties - Special Issues	Korea	24-28 April
14.	Application Of Tax Treaties - Special Issues	Ankara	8-12 May
15.	Transfer Pricing	Vienna	15-19 May
16.	VAT And Excise Taxes	China	15-19 May
17.	Application Of Tax Treaties - Special Issues	Vienna	29 May-2 June
18.	Transfer Pricing	Ankara	29 May-2 June
19.	International Tax Evasion And Avoidance	Mexico City	5-9 June
20.	Taxation of Non-Residents	Korea	12-16 June
21.	Exchange Of Information And Taxation Of Non-Residents *	China	12-16 June
22.	Auditing Multinational Enterprises	Vienna	19-30 June
23.	Tax Incentives	Uganda	26-30 June
24.	Auditing Multinational Enterprises	Egypt	2-5 July
25.	Taxation Of Natural Persons	Moscow	3-5 July
26.	Taxation Of Financial Markets	Budapest	10-14 July
27.	Transfer Pricing	South Africa	28 Aug-1 Sept
28.	Transfer Pricing	South Africa	4-8 September
29.	Tax Policy - Analysis *	China	6-8 September
30.	Auditing Multinational Enterprises	Mexico City	11-15 September
31.	Tax Incentives	Ankara	11-15 September
32.	Taxation Of Financial Markets	India	9-13 October
33.	Income Tax Workshop	Budapest	16-19 October
34.	Auditing Multinational Enterprises	Korea	16-20 October
35.	Taxation Of Financial Instruments	China	23-27 October
36.	Transfer Pricing	India	30 Oct-3 Nov
37.	Auditing Multinational Enterprises	Ljubljana	6-10 November
38.	Exchange Of Information And Bank Secrecy	South Africa	6-10 November
39.	Taxation of Non-Residents	Ankara	6-10 November
40.	Auditing Small And Medium Sized Enterprises	Ankara	20-24 November
41.	Exchange Of Information And Bank Secrecy	Korea	20-24 November
42.	Transfer Pricing	China	22-24 November
43.	Taxpayer Service	Moscow	27-29 November
44.	Application Of Tax Treaties - Special Issues	Mexico City	27-30 November
45.	Transfer Pricing	China	27 Nov-1 Dec
46.	Tax Policy - Analysis	Budapest	28 Nov-1 Dec
47.	Auditing Multinational Enterprises	Malaysia	4-8 December
48.	Tax Policy - Modelling	Ankara	4-8 December

* indicates this event was not statistically evaluated

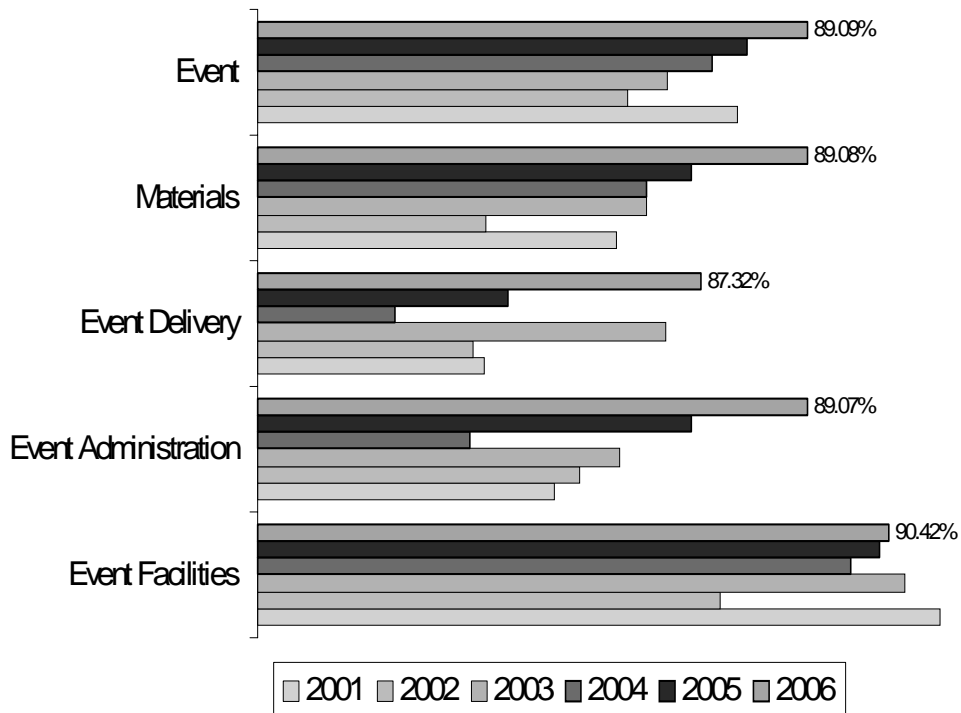
APPENDIX B

ANALYSIS OF SCORE CHANGES

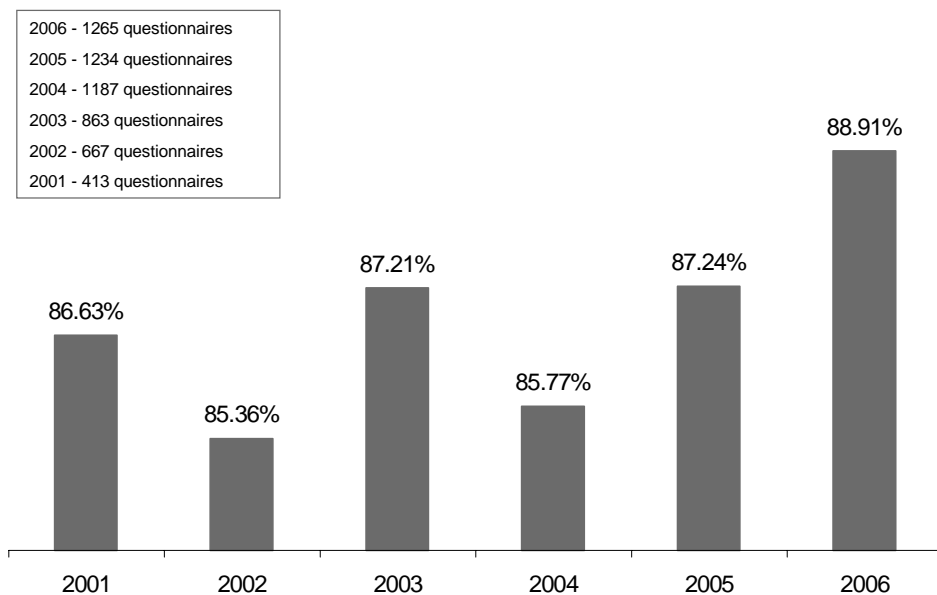
Question Number	2001	2002	2003	2004	2005	2006	% Change from 2005
1	5.28	5.22	5.30	5.31	5.34	5.42	+1.50%
2	5.29	5.18	5.22	5.32	5.34	5.44	+1.87%
3	5.03	4.89	5.00	4.97	5.08	5.12	+0.79%
4	5.28	5.22	5.23	5.33	5.33	5.49	+3.00%
5 (Ideal)	91.69%	88.79%	87.99%	88.71%	88.89%	87.57%	-1.48%
6	5.15	5.03	5.17	5.17	5.21	5.31	+1.92%
7	5.16	5.02	5.20	5.20	5.25	5.38	+2.48%
8	5.40	5.29	5.37	5.35	5.23	5.31	+1.53%
9 (Ideal)	85.26%	82.58%	89.13%	81.82%	87.51%	90.68%	+3.62%
10 (Ideal)	78.27%	80.67%	83.08%	75.83%	77.81%	82.51%	+6.04%
11 (Ideal)	80.91%	82.47%	84.83%	82.25%	84.02%	87.61%	+4.27%
12	5.57	5.44	5.42	5.38	5.41	5.51	+1.85%
13	5.08	5.16	5.16	5.17	5.37	5.40	+0.56%
14 (Yes)	72.00%	75.48%	76.18%	71.72%	81.15%	86.37%	+6.43%
15 (Yes)	86.19%	87.07%	89.18%	83.31%	87.78%	88.29%	+0.58%
16	5.33	5.25	5.29	5.22	5.25	5.33	+1.52%
17	5.52	5.29	5.52	5.45	5.39	5.44	+0.93%
18	5.34	5.07	5.25	5.18	5.27	5.26	-0.19%
19	5.56	5.41	5.55	5.53	5.58	5.57	-0.18%

EVALUATION RESULTS

Evaluation of the Outreach Programme 2001-2006



Participant Overall Satisfaction Levels 2001-2006



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.