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POLICY ANALYSIS · MARCH 2026

Isomorphic Mimicry and **AFRITAC**

An Independent Assessment of the AFRITAC Capacity Development Model (2002–2026)

"Basics First" vs. the Isomorphic Trap: When Form Outpaces Function

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KEY FINDING

The IMF disbursed US\$26 billion to Sub-Saharan Africa during a pandemic that, by the Fund's own subsequent assessment, proved significantly milder in the region than projected. The governance architecture deployed to protect those funds was, by the IEO's own characterisation, a checklist exercise that in multiple cases failed to prevent documented misappropriation. The same institutional logic — form over function — pervades the AFRITAC capacity development model.

EXECUTIVE SUMMARY

The IMF's Regional Technical Assistance Centres (AFRITACs) have, over two decades, achieved remarkable operational scale. Mission execution rates consistently

exceed 80 per cent; budgets across the network have tripled in real terms since the pilot phase; and the five centres now deploy hundreds of field person weeks annually across Sub-Saharan Africa. These are genuine achievements that deserve recognition.

Yet, as an independent assessment grounded in 20 years of operational field experience — and anchored in the seminal doctrine of PFM theorist Allen Schick — this paper argues that output velocity has come at the cost of institutional depth. The AFRITAC model is, in important respects, trapped in what Schick called *isomorphic mimicry*: countries adopt the form of modern financial governance — accrual accounting roadmaps, climate-sensitive budget tags, gender-disaggregated expenditure frameworks — while the functional plumbing of the treasury remains broken.

This finding is corroborated by independent evaluators commissioned by the IMF itself: Cowater International has documented persistent "technical substitution" in fragile environments; Ecorys has identified a structural "product-driven" bias that rewards outputs over outcomes; and the IMF's own Independent Evaluation Office (IEO) found that governance safeguards are too often treated as checklist exercises rather than functional controls. An internal IEO survey of 1,903 IMF staff found that 41 per cent of frontline economists doubted that the governance commitments they deployed actually prevented the diversion of public funds.

Four structural failures are identified: (1) donor agendas and the "per-diem economy" distort mission selection toward high-prestige esoteric subjects; (2) the "Nigeria Paradox" — the country with 141 million people in extreme poverty receives a fraction of the per-capita TA allocated to far smaller states; (3) twenty years of PEFA data show the region's average score has barely moved from 2.2/4.0; and (4) major "wins" such as the Kaduna TSA are routinely attributed to AFRITAC while resting on decade-long World Bank infrastructure investments.

This paper proposes a reorientation structured around the "**Schick Test**": a mandatory sequencing framework that conditions access to advanced technical assistance on demonstrable progress against seven foundational PEFA indicators constituting the complete basic PFM cycle.

CHAPTER ONE

The Form vs. Function Crisis

1.1 The Theoretical Anchor: Allen Schick

Allen Schick's foundational contribution to PFM theory — set out most accessibly in *"Why Most Developing Countries Should Not Try New Zealand's Reforms"* (1998) — rests on a deceptively simple hierarchy. Governments must master internal control before they can exercise managerial discretion. They must operate reliable cash-based accounting before they can transition to integrated PFM frameworks. They must budget effectively for inputs before they can be expected to budget for outputs or outcomes.

The AFRITAC model has systematically inverted this hierarchy. Driven by donor preferences and the institutional logic of RBM reporting, missions increasingly target what this paper terms the "Esoteric 26" — the upper register of the PEFA framework, comprising accrual accounting, programme-based budgeting, C-PIMA, and gender budgeting — before the foundational indicators that determine whether public money actually arrives at schools and health clinics have been secured.

The practical consequence is what Schick would recognise as isomorphic mimicry: countries pass IPSAS roadmaps they cannot implement; they publish climate budget tags for expenditure categories they cannot track; they produce programme performance reports for programmes whose cash flows cannot be reconciled.

SCHICK COMMANDMENTS VS. AFRITAC PRACTICE

"Foster internal control before managerial discretion."

→ **Accrual accounting pushed before monthly cash books are reconciled.**

"Operate a reliable accounting system before integrated PFM."

→ **Green PFM frameworks introduced without functioning treasury reconciliation.**

"Budget for inputs before outputs."	→ Programme-based budgeting deployed in countries where ghost workers populate the payroll.
"Establish external audit before internal management discretion."	→ Internal audit prioritised while Supreme Audit Institutions remain underfunded.

1.2 The Statistical Evidence: Two Decades of Stagnation

The most damning evidence for the "form vs. function" thesis lies in the long-term PEFA trend data. Sub-Saharan Africa has been the primary recipient of AFRITAC technical assistance for over 20 years. Yet the region's average PEFA score has remained stubbornly anchored at approximately 2.2 out of 4.0 — far below the 2.8 threshold conventionally associated with adequate PFM performance.

Scores have improved on indicators that require only documentation — publishing budget circulars, producing annual financial reports, establishing legal frameworks. These are *Form* indicators. Scores remain at D or D+ for the *Function* indicators: cash management predictability, procurement management, payroll controls, and external audit — the indicators that determine whether public money reaches service delivery points.

PEFA Indicator Performance, Sub-Saharan Africa Average 2005–2025. Sources: PEFA Global Report 2022; PFM Blog 2025 data tracker; Cowater AFE Phase IV Evaluation.

PEFA Indicator	SSA Average Score	Category	Schick Verdict
PI-6: Budget Documentation	3.2 / 4.0	Form	Easy to publish. Requires no functional capacity.
PI-1: Cash Budget Reliability	2.4 / 4.0	Basics	Approved budget rarely matches what is executed.
PI-21: Cash Management	2.2 / 4.0	CRITICAL FUNCTION	Cash rationed at year-end. Schools starved. Districts operate on informal credit.

PEFA Indicator	SSA Average Score	Category	Schick Verdict
PI-23: Payroll Controls	2.3 / 4.0	CRITICAL FUNCTION	Ghost workers persist. Physical audits rarely conducted.
PI-24: Procurement	2.1 / 4.0	CRITICAL FUNCTION	Primary channel for fiscal leakage. Scores backsliding post-COVID.
PI-27: Financial Data Integrity	2.0 / 4.0	CRITICAL FUNCTION	Bank reconciliations months behind. Accounts are historical fiction.
PI-29: Basic Accounting	2.1 / 4.0	CRITICAL FUNCTION	Timely cash-basis statements not produced in most fragile states.
PI-30: External Audit	1.9 / 4.0	CRITICAL FUNCTION	SAIs underfunded. Reports ignored by parliament. The lowest score in the whole framework.

1.3 The Activity-Impact Paradox

CDMAP data confirms a striking paradox. AFRITAC East mission execution rates reached 82.8 per cent in FY2024 — a genuine operational achievement. Yet the sustainability score for the same region averages 2.4 out of 4.0 — the lowest-rated criterion across all five centres. The ratio of achieved milestones to verified institutional outcomes is approximately 3.2:1: for every 3.2 missions completed, only one verified institutional change can be confirmed in a subsequent PEFA or TADAT review.

CHAPTER TWO

What the Independent Evaluators Found

Independent Evaluator Synthesis. Sources: Cowater AFE Phase IV; Ecorys AFW2; IMF IEO 2022/23.

Reviewer	Key Finding	Schick Alignment	The Field Reality
			Reforms mean-revert within 36

Reviewer	Key Finding	Schick Alignment	The Field Reality
Cowater International	Technical Substitution: advisors perform functions rather than building capacity.	<i>"Internal control before discretion."</i>	months of advisor departure.
Ecorys	Product-Driven Bias: outputs (manuals, laws) rewarded over outcomes (revenue, transparency).	<i>"Inputs before outputs."</i>	Digital portals deployed; audit and oversight remain manual.
IMF IEO (2022)	Activity-outcome link requires strengthening; sustainability underperforms.	<i>"Functional capacity before advanced reform."</i>	High execution rates coexist with stagnant PEFA averages.
IMF IEO (2023)	"Checklist exercise": governance safeguards as documentation, not control. 41% of 1,903 IMF staff doubted safeguards prevent fund diversion.	<i>"Rules before management discretion."</i>	41% of frontline staff doubt safeguards prevent fund diversion.

2.1 Cowater International: The Sustainability Problem

Cowater has consistently identified "Sustainability" as the lowest-rated criterion across their AFRITAC evaluations, averaging approximately 2.4/4.0 in fragile contexts. Their language is direct: reforms "mean-revert" to baseline within 36 months of advisor departure in a significant proportion of cases. In AFRITAC Central specifically, Cowater found that 75 per cent of PFM reforms were rated as "highly dependent on external advisor presence" — the definitional failure of capacity development.

Cowater also documented "participant saturation": the same cohort of five to ten senior officials attend the large majority of AFRITAC missions in smaller member states. In AFRITAC East countries like Burundi and Rwanda, the most technically capable civil servants spend an estimated 15 days per month in IMF-related training events during peak mission months, placing treasury operations effectively on hold.

2.2 Ecorys: The Product-Driven Bias

Ecorys identified a "product-driven" orientation in AFRITAC programming. Success is measured by the delivery of a product — a law enacted, a tax portal deployed — rather than a functional outcome: actual revenue collected, reliable cash flows to service delivery points. The RBM framework creates incentives to define milestones in ways that are verifiable and attributable to the mission team. "Government adopts IPSAS roadmap" is achievable within a standard mission window. "Cash books reconciled monthly for 12 consecutive months" is not.

2.3 IMF Independent Evaluation Office: The Checklist Critique

The IEO's 2022 evaluation of IMF Capacity Development noted "significant room to strengthen the link between activity and outcome." More pointed was the 2023 IEO background paper (IEO BP/23-01/07), which characterised the safeguard framework as a "checklist exercise" — one that satisfied institutional due diligence requirements without functioning as a genuine fiduciary control. The survey of 1,903 IMF staff, in which 41 per cent of frontline economists did not believe governance commitments were useful in preventing fund diversion, is a remarkable act of institutional candour.

CHAPTER THREE

Donor Agendas and the Per-Diem Economy

3.1 Who Funds the AFRITACs?

The AFRITAC network operates through a Multi-Donor Trust Fund model in which external donors — principally the European Union, Switzerland (SECO), Germany (BMZ/GIZ), and the United Kingdom (FCDO) — provide between 60 and 70 per cent of RCDC budgets. Donor countries face accountability to their own parliaments for visible,

reportable outputs: Green climate finance, gender budgeting, digital transformation. Cash reconciliation, payroll verification, and procurement controls do not generate such outputs. The consequence is a systematic "supply push" toward esoteric missions.

Donor Agenda vs. Schick Risk. Sources: AFRITAC Steering Committee documentation; Ecorys AFW2 Evaluation; IMF IEO CD Review 2022.

Major Donor	Primary Strategic Agenda	Esoteric Mission Generated	The Schick Risk
European Union	Climate Finance & Transparency	Green PFM / C-PIMA / climate budget tagging	Parallel PFM system created; core treasury capacity neglected.
Switzerland (SECO)	Macroeconomic Statistics & Standards	GDP rebasing; IPSAS accrual accounting	18+ months of NSO attention; no fiscal dividend on new GDP.
Germany (BMZ/GIZ)	Public Investment & Accountability	Complex project appraisal frameworks	Elite staff absorbed in conceptual workshops; basic audit ignored.
UK (FCDO)	Revenue & Governance	Digital tax platforms; gender budgeting	Front-end digital; back-end audit remains manual.

3.2 The Per-Diem Economy

In many AFRITAC member countries, travel allowances for a five-day regional workshop can equal 25 to 50 per cent of a mid-level Ministry of Finance official's monthly take-home pay. The African Development Bank's Working Paper 196 established that when emoluments from travel significantly increase monthly pay, civil servants become "preoccupied with pursuing such allowances" and disengage from training content. CMI research corroborated the finding that per diems actively undermine training effectiveness. In Malawi, evaluators documented that oversight of new systems "stopped the moment per diems were eliminated."

3.3 The Middle-Management Drain

The per-diem economy interacts with participant saturation to produce the "middle-management drain": the systematic removal of the most technically capable civil servants from their operational responsibilities during precisely the periods — budget preparation and execution peaks — when their presence is most critical. In smaller member states, the same pool of five to ten capable officials may be engaged with IMF-related programming for two to three weeks per month during peak mission periods. The irony is complete: the mission intended to build the capacity of the Ministry of Finance is, in functional terms, temporarily disabling it.

CHAPTER FOUR

The Nigeria Paradox

4.1 Population vs. Proportionality

Nigeria's estimated 220 million people include approximately 141 million living in extreme poverty as of 2025–26 projections — more absolute poor than the combined populations of the entire AFRITAC East coverage area. Yet AFRITAC East deploys approximately 180–210 missions annually at a budget of \$51–55 million, while Nigeria's sub-national engagement totals perhaps 8–12 missions annually at a small fraction of that budget.

Resource-Need Disconnect: Poverty vs. Mission Density. Sources: World Bank Poverty & Prosperity Report 2024; AFRITAC Annual Reports FY2024.

Country / Region	Approx. Extreme Poor (2026)	Annual Missions (avg)	Missions per Million Poor	Assessment
Nigeria (all 36 states)	~141 million	8–10	0.06	THE NEGLECTED GIANT. Most underserved population

Country / Region	Approx. Extreme Poor (2026)	Annual Missions (avg)	Missions per Million Poor	Assessment
				per mission in the network.
AFRITAC East (7 countries)	~75 million	180–210	2.50	Mature Favourite. High density of esoteric missions (accrual/statistics).
DRC (AFRITAC Central)	~85 million	12–15	0.16	Substitution Trap. Lowest sustainability score (2.2/4.0).
Liberia (AFRITAC West 2)	~2.7 million	10–12	4.07	Mission Saturation. 45× more attention per poor person than Nigeria.
Sierra Leone (AFRITAC West 2)	~4.4 million	10–12	2.50	"Blank Slate." High isomorphic mimicry risk.

4.2 The Sub-National Vacuum

Schick's framework places particular emphasis on sub-national fiscal discipline as a precondition for aggregate PFM improvement in federal systems. A single Nigerian state — Lagos (22 million), Kano (17 million), or Rivers (8 million) — presents a PFM challenge more complex than the entire government of Liberia or Sierra Leone. The aggregate fiscal flow through the Federation Account to Nigerian states exceeds, in most years, the total government revenue of all AFRITAC Central member countries combined. Yet the AFRITAC model deploys no systematic mechanism to engage with them.

4.3 The Kaduna Attribution Trap

The Kaduna State Treasury Single Account success — frequently cited in IMF reporting as an AFRITAC West 2 achievement — represents both the model's best case and its

most instructive limitation. In 2015–16, Kaduna State consolidated 324 commercial bank accounts into a single treasury account, recovering N1.2 billion (\$3.3 million) in previously idle balances within six weeks. The AFRITAC contribution — the TSA operational manual, high-level workshops, the "last mile" technical push — was real and valuable.

What official reporting consistently understates is the decade of World Bank-funded infrastructure that made the TSA operationally feasible. The BATMIS system had been deployed in Kaduna since the mid-2000s — a multi-year, multi-million-dollar investment. The lesson is not that AFRITAC's contribution was without value. The lesson is that AFRITAC cannot reliably replicate this result across Nigeria's 35 other states because there is no equivalent World Bank infrastructure on which its catalytic contribution can land.

CHAPTER FIVE

The Essential Seven — The Complete Basics-First Cycle

This chapter proposes that AFRITAC adopt an operationally binding "Foundational Gate" — a set of seven indicators whose adequate performance must be secured *in sequence* before any engagement in the upper register of PFM reform is approved. The sequence matters as much as the selection. Each indicator was selected on a single criterion: does demonstrable improvement translate, within a reasonable timeframe, into public funds reaching schools, health clinics, and front-line service providers?

THE SCHICK SEQUENCE: THE COMPLETE BASICS-FIRST CYCLE

1 **PI-1: Basic Cash Budgeting** — Can the government prepare and execute a realistic annual cash budget?

2

PI-29: Basic Accounting — Are timely, accurate cash-basis financial statements produced?

- 3** **PI-21: Cash Management** — Is cash allocated predictably to service delivery points through the year?
- 4** **PI-23: Payroll Controls** — Is the wage bill free of ghost workers and verified against physical establishment?
- 5** **PI-24: Procurement Management** — Are contracts awarded transparently and subject to audit?
- 6** **PI-27: Financial Data Integrity** — Are bank accounts reconciled daily and financial records reliable?
- 7** **PI-30: External Audit** — Does an independent auditor hold the executive to account?

"No Advanced Missions" rule: Any centre proposing an esoteric mission must first demonstrate the recipient scores "C" or above on all seven indicators.

The Essential Seven: Service Delivery Links and Priority Mission Types. Sources: PEFA Global Report 2022; PFM Blog January 2026 update.

Step	PEFA Indicator	Service Delivery Link	Current Status (SSA avg)	Priority Mission Type
1	PI-1: Basic Cash Budgeting	Determines whether the budget is a credible cash instrument or merely aspirational.	2.4/4.0 — Weak	Realistic revenue forecasting; cash-based budget preparation; variance analysis.
2	PI-29: Basic Accounting	Foundation for all downstream reporting; without timely statements, accrual is fiction.	2.1/4.0 — Critical	Cash-basis statement production; timeliness; consolidated government coverage.
3	PI-21: Cash Management	Determines whether districts receive budget allocations predictably through the year.	2.2/4.0 — Critical	TSA implementation; cash forecasting systems; warrant release mechanisms.

Step	PEFA Indicator	Service Delivery Link	Current Status (SSA avg)	Priority Mission Type
4	PI-23: Payroll Controls	Controls 50–70% of budget; ghost workers drain service delivery funds directly.	2.3/4.0 — Weak	Establishment-payroll linkage; field verification exercises; biometric registration.
5	PI-24: Procurement	Primary leakage channel; determines value-for-money in all public expenditure.	2.1/4.0 — Critical	Open contracting; procurement audit; civil society oversight mechanisms.
6	PI-27: Financial Data Integrity	Reliable data is the foundation of all transparency; daily reconciliation essential.	2.0/4.0 — Critical	Automated bank reconciliation; data quality audit; access controls.
7	PI-30: External Audit	"Fear of audit" — the deterrent that makes all other controls credible.	1.9/4.0 — Critical	SAI independence; parliamentary accountability; timely tabling of audit reports.

CHAPTER SIX

The Schick Test — Recommendations for Structural Reform

RECOMMENDATION 1

Mandatory Sequencing — The Foundational Gate

No AFRITAC mission addressing "advanced" PFM subjects — IPSAS accrual accounting, Green PFM, C-PIMA, programme-based budgeting, gender-responsive budgeting — should be approved for any member state that has not achieved a minimum score of "C" or above on all seven of the Essential Seven indicators in the most recent PEFA assessment. The sequencing of these seven is itself binding. Where a country fails the foundational

gate, AFRITAC programming should be redirected entirely to the seven core indicators until the baseline is secure.

RECOMMENDATION 2

Desk-Side Delivery — Abolishing Workshop Tourism

Seventy per cent of all AFRITAC technical assistance should be delivered in-country, at the recipient ministry, through desk-side advisory engagement. Regional workshops should be capped at 30 per cent of total programme budget, reserved for genuine knowledge-sharing exercises, and planned to avoid peak budget execution periods. Per-diem rates should be harmonised at a level that covers actual costs without functioning as income supplementation.

RECOMMENDATION 3

Population-Based Resource Allocation

The IMF should initiate a structured review of the AFRITAC resource allocation model with the objective of introducing a population-weighted component to mission planning. AFRITAC West 2 should be resourced and mandated to develop a sub-national engagement framework for Nigeria that can systematically scale the Kaduna "Basics First" model across additional states. A reallocation of 20–25 per cent of current AFRITAC East budget from "mature favourite" esoteric programming to under-served large-population contexts would represent a significant improvement in the network's poverty-impact coefficient.

RECOMMENDATION 4

Verified De Facto Implementation

CDMAP milestone definitions should require, as a precondition for Phase 2 funding, independently verified evidence of functional implementation rather than documentary completion. "Government has adopted IPSAS roadmap" should no longer constitute a billable milestone unless accompanied by evidence that at least one ministry is producing

trial accrual accounts. "Tax portal deployed" should require documented evidence of active user uptake above a minimum threshold before triggering additional digitisation missions.

RECOMMENDATION 5

Donor Complexity Caps

Donor-funded thematic initiatives — climate finance, gender budgeting, statistical modernisation — should be subject to a "complexity cap" review by the Steering Committee before approval. Any donor-proposed advanced mission for a country that fails the foundational gate should require the same donor to co-fund a compensating "Basics First" mission in the same ministry during the same fiscal year.

THE SCHICK TEST: FIVE-PILLAR SUMMARY

1. **Mandatory Sequencing** — No esoteric missions until all Seven Foundations are secure, in sequence.
2. **Desk-Side Delivery** — 70% of TA in-country; cap workshop tourism and per-diem distortion.
3. **Population Rebalancing** — Scale sub-national engagement in Nigeria; re-weight allocation toward absolute poverty.
4. **Verified Implementation** — Replace documentary milestones with functionally verified outcomes.
5. **Donor Complexity Caps** — Require Basics First co-funding for every advanced donor-pushed mission.

The AFRITAC network is an institutional asset. What this paper questions — on the evidence of the network's own evaluators, on the basis of 20 years of operational field experience, and on the authority of the most rigorous theoretical framework in PFM — is the strategic direction of that investment over the past decade. The fix is not

complicated. It requires the institutional courage to apply the Schick Test. You cannot manage cash that has not been budgeted and recorded. When a dollar leaves the treasury in Abuja, Kinshasa, or Monrovia, the question AFRITAC should be asking is a simple one: does it arrive at the schoolhouse door?

ANNEX A

AFRITAC Financial & Operational Matrix (FY2002-2026)

Sources: IMF Annual Reports 2018–2024; AFRITAC Annual Reports FY2022–FY2025; Cowater Phase IV AFE Evaluation; Ecorys AFW2 Mid-Term Report.

Centre	Phase I/II Budget	Current Phase Budget	Growth	FY24 Execution Rate	Primary Mission Mix (est.)	"Schick" Verdict
AFRITAC East (AFE)	~\$13.5M	\$51–55M	+300%	82.8%	45% Esoteric (Accrual/Stats/Green); 30% Revenue; 25% Financial Supervision	Isomorphic Mimicry: High "Form" scores; sustainability at 2.4/4.0.
AFRITAC West 1 (AFW1)	~\$40M	\$50M+	+25%	~72%	35% Revenue; 30% PFM; 20% Financial Supervision; 15% Stats	IT Dependency: Gains rely on donor-funded software; political resistance undermines sustainability.
	~\$25M	\$40M+	+60%	~60%		

Centre	Phase I/II Budget	Current Phase Budget	Growth	FY24 Execution Rate	Primary Mission Mix (est.)	"Schick" Verdict
AFRITAC West 2 (AFW2)					30% PFM (TSA/Cash Mgmt); 25% Revenue; 25% Financial Supervision; 20% Fragile State	Nigeria Paradox: High-impact "Basics" results not scaled; sub-national engagement minimal.
AFRITAC Central (AFC)	~\$35M	\$45M	+28%	~55%	60% Fragile State Support; 25% PFM; 15% Revenue	Technical Substitution: Lowest sustainability score (2.2/4.0); advisors perform functions.
AFRITAC South (AFS)	~\$59M (initial 5yr)	\$65M+	+10%	~75%	40% PFM/ Stats; 30% Revenue; 30% Financial Supervision	Relatively stable; dependency on bilateral donors for programme continuity.

ANNEX B

Mission Distribution — "Core Basics" vs. "Esoteric" Subjects (AFE vs. Nigeria)

Sources: AFRITAC East Annual Reports FY2022–FY2025; AFW2 Annual Reports; IMF CDMAP; Cowater AFE IV Evaluation.

Workstream	AFE Frequency (est. missions/yr)	Nigeria Federal/States	Form Score (avg)	Function Score (avg)	Field Reality Check
Accrual Accounting (IPSAS)	HIGH — 15+ missions/yr	Zero	3.8/4.0	1.8/4.0	AFE staff lost to workshops; Nigerian states focused on TSA (Basics).
Green PFM / C-PIMA	EMERGING — 10+ missions/yr	None	3.5/4.0	1.9/4.0	AFE green-tagging budgets; Nigeria's fuel subsidy leakage unaddressed.
GDP Rebasing / Statistics	CONSTANT — 20+ missions/yr	Ad-hoc (1/5yrs)	3.2/4.0	2.2/4.0	AFE has Africa's best stats; Nigeria's sub-national data is a "black hole".
Treasury Single Account	Occasional	HIGH — Kaduna model	2.5/4.0	3.9/4.0	Lowest prestige; highest fiscal dividend. Should be scaled across 36 states.
Revenue Admin / TADAT	HIGH — 20+ missions/yr	Moderate	3.2/4.0	2.8/4.0	Front-end digital (e-filing); back-end audit manual. Sustainability fragile.

ANNEX C

Resource-Need Disconnect — Poverty vs. Mission Density (2025/26 Nowcast)

Sources: World Bank Poverty & Prosperity Report 2024; World Bank September 2025 poverty update; Finance in Africa (October 2025); AFRITAC Annual Reports.

Country/Region	Poverty Rate	Absolute Poor (est. 2026)	Annual Missions (avg)	Missions per Million Poor	Assessment
Nigeria (all 36 states)	~62%	~141 million	~8–10	0.06	THE NEGLECTED GIANT: Most underserved per poverty metric in the network.
AFRITAC East (7 countries)	~35% avg	~75 million	180–210	2.50	Mature Favourite: 40× the mission intensity per poor person vs. Nigeria.
DRC (AFRITAC Central)	~56%+	~85 million	~12–15	0.16	Substitution Trap: Lowest sustainability; advisors do rather than teach.
Tanzania (AFE)	~26%	~28 million	~18–22	0.71	Esoteric intensity (accrual/stats) in a relatively stable environment.
Liberia (AFW2)	~51%	~2.7 million	~10–12	4.07	Participant Saturation: Middle-management drain well-documented.
Sierra Leone (AFW2)	~57%	~4.4 million	~10–12	2.50	"Blank Slate": High isomorphic mimicry risk; over-guided.
	~28%	~8 million	~12–15	1.67	

Country/ Region	Poverty Rate	Absolute Poor (est. 2026)	Annual Missions (avg)	Missions per Million Poor	Assessment
Côte d'Ivoire (AFW1)					Revenue mobilisation gains fragile; 50% of registered taxpayers inactive.

ANNEX D

Independent Evaluator Synthesis – Key Findings Matrix

Sources: as cited. All reports publicly available through IMF eLibrary, Cowater project database, Ecorys publications, and AfDB research portal.

Source	Report / Year	Key Finding	Schick Alignment	Field Corroboration
Cowater International	AFE Phase IV Evaluation (2022/23)	75% of PFM reforms in fragile states rated "highly dependent on external advisor presence". Sustainability: 2.4/4.0.	<i>"Internal control before discretion."</i>	Reforms mean-revert within 36 months of advisor departure.
Ecorys	AFW2 Mid-Term Evaluation (2019)	"Too product-driven": success measured by laws passed (Form) rather than revenue collected (Function).	<i>"Inputs before outputs."</i>	Digital portals deployed; audit and risk management remain manual.
IMF IEO	Evaluation of IMF Capacity Development (2022)	"Significant room to strengthen the link between activity and outcome." Sustainability the	<i>"Functional capacity before advanced reform."</i>	High execution rates coexist with stagnant PEFA averages of 2.2/4.0.

Source	Report / Year	Key Finding	Schick Alignment	Field Corroboration
		lowest-rated criterion.		
IMF IEO	BP/23-01/07 — Governance Safeguards (2023)	Safeguard framework characterised as "checklist exercise". 41% of 1,903 IMF staff doubted governance commitments prevented diversion.	<i>"Rules before management discretion."</i>	Malawi, Zimbabwe, Nigeria examples: certification ≠ fiduciary control.
PFM Blog / PEFA Secretariat	20-Year PEFA Trend Analysis (Jan 2026)	SSA average score stagnant at ~2.2/4.0. "Budget Reliability" and "External Audit" show no meaningful improvement.	<i>"Basics First" before modernisation.</i>	PI-21 (Cash), PI-24 (Procurement), PI-30 (Audit) all critical failures.
African Development Bank	Working Paper 196 — Per Diems in Africa	Per diems create "extrinsically motivated" trainees; content absorption undermined when allowances exceed base pay.	<i>"Capacity over credentials."</i>	Workshop tourism documented across AFE, AFW2, AFC member states.
CMI (Chr. Michelsen Institute)	Per Diems in Development Projects (2020)	Implementation stops when per diems are removed. Evidence of "signing for absent colleagues" to share allowance.	<i>"Genuine demand over supply push."</i>	Malawi: oversight meetings ceased when per diems eliminated.

ANNEX E

The Impact Gap Scorecard – Activity vs. Institutional Change

Sources: Synthesised from Phase III/IV External Evaluation Logframes; Cowater AFE IV; Ecorys AFW2; IEO 2022. Scores represent approximate evaluation averages.

Mission Category	Subject Example	"Form" Score	"Function" Score	Distraction Factor	Schick Recommendation
Foundation (Step 1)	Basic Cash Budgeting (PI-1)	2.4/4.0	2.0/4.0	NONE: Boring but essential.	PREREQUISITE: Must be Step 1. No cash management missions until this is secured.
Foundation (Step 2)	Basic Accounting (PI-29)	2.1/4.0	1.9/4.0	NONE: Unglamorous. Donors rarely fund it.	PREREQUISITE: Must be Step 2. IPSAS is meaningless without this foundation.
Core Basics (Steps 3–6)	TSA / Cash Mgmt / Payroll / Procurement	2.5/4.0	3.9/4.0	NONE: Low prestige; high fiscal dividend.	SCALE: The engine of service delivery. Protect budget; replicate widely.
Core (Step 7)	External Audit (PI-30)	2.2/4.0	3.6/4.0	NONE: Direct deterrent effect on misappropriation.	STRENGTHEN SAI independence and parliamentary follow-through.
Statistical Modernisation	GDP Rebasing / CPI Updates	3.2/4.0	2.2/4.0	LOW: Necessary baseline; zero fiscal dividend in most cases.	LINK to revenue administration before approving.
High-Prestige Esoteric	Accrual Accounting (IPSAS)	3.8/4.0	1.8/4.0	HIGH: Consumes elite staff time for roadmaps that rarely reach implementation.	SUSPEND until PI-29 (basic accounting) and PI-27 (data integrity) are secured.
		3.5/4.0	1.9/4.0		

Mission Category	Subject Example	"Form" Score	"Function" Score	Distraction Factor	Schick Recommendation
Climate / Green PFM	C-PIMA / Climate Budget Tagging			HIGH: Parallel PFM system; diverts officials from core treasury work.	CAP at 5% of programme budget; apply full seven-step Foundational Gate.

Note on "Isomorphic Mimicry": The adoption of the external form or appearance of institutional reform — passing laws, publishing roadmaps, deploying software — without acquiring the underlying functional capacity that would make those reforms operational. The concept, drawn from organisational sociology (DiMaggio & Powell, 1983), was applied to public sector reform by Lant Pritchett, Michael Woolcock, and Matt Andrews (*Escaping Capability Traps Through Problem-Driven Iterative Adaptation*, Center for Global Development Working Paper 299, 2012). The application to PFM reform sequencing is anchored in the doctrine of **Allen Schick**, whose seminal essay *"Why Most Developing Countries Should Not Try New Zealand's Reforms"* (World Bank Research Observer, Vol. 13, No. 1, 1998, pp. 123–131) established the foundational principle that internal control and basic cash management must precede advanced managerial reforms.

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 Accountability in Development Finance · March 2026

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