Management Action Record System (MARS)

Status of Adoption of Independent Development Evaluation's Recommendations

2026 Report

Concept Note

(26/10/2026)

1 INTRODUCTION AND CONTEXT

Tracking the progress of implementation of evaluation recommendations is a good practice recognized among development institutions. As part of its mandate, the Independent Development Evaluation (IDEV) is expected to report annually to the Board's Committee on Operations and Development Effectiveness (CODE), on the status of adoption and implementation of agreed evaluation recommendations.

Once the independent evaluation recommendations and Management's Response have been considered by CODE, Management begins implementing the actions it has committed to with a clear timeline. Management updates the evidence of implementation of evaluation recommendations in the Management Action Record System (MARS) on a quarterly basis, and reports to CODE twice a year on the status of implementation of the actions.

IDEV in turn, independently assesses the progress of implementation at the recommendation level in terms of level of alignment, degree of implementation and level of adoption, based on information in the MARS and other sources of information. It reports to CODE on an annual basis.

The 2026 MARS report, (the sixth MARS report), will cover the recommendations for which all agreed actions were due by June 30, 2026. This concept note provides an overview of the proposed assessment and aims to inform consultations with the relevant stakeholders within the Bank.

2 ASSESSMENT OBJECTIVES AND SCOPE

The purpose of the assessment is to improve accountability, enhance evaluative learning and assist the Board in its oversight role by providing the status of implementation of the agreed action plans. The overall objective of this assessment is to provide CODE with IDEV's assessment of the status of adoption of agreed recommendations while highlighting factors affecting implementation and timeliness. It does not aim to fully assess the MARS system (implementation, process and results), which would require a full and comprehensive evaluation.

Specifically, the objectives are to:

- ✓ Examine the extent to which Management has adopted the agreed recommendations of IDEV evaluations by assessing the alignment of the actions to the respective recommendations and the degree of implementation of the actions;
- ✓ Compare progress in the implementation of recommendations against previous reports; and
- ✓ Explore factors affecting timeliness of implementation and inform management follow-up on delayed actions.

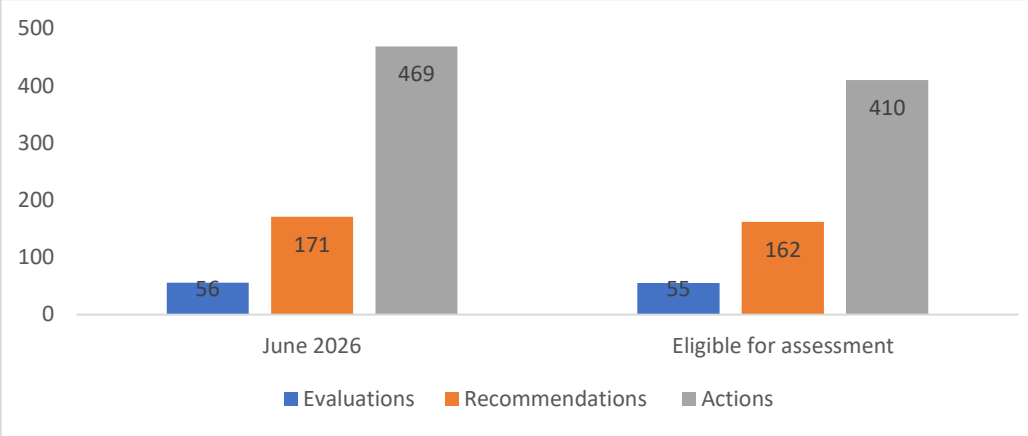
3 METHODOLOGY

The unit of analysis is a recommendation, which is issued and should be considered in the context of each evaluation. For the 2026 MARS report, the assessment considered the evaluation recommendations with all their actions due by June 30, 2026, which represents 162 recommendations from 55 evaluations and 410 actions (Figure 1). These recommendations were identified by (i) extracting the entire Excel database from the MARS system and (ii)

filtering recommendations that have all their actions target completion dates up to June 30, 2026.

The number of recommendations to be assessed increased from 129 in 2025 to 162 in 2026. Similarly, the number of actions increased from 360 to 410 as well as the number of evaluations (50 to 55). Between July 2025 and June 2026, 66 new recommendations reached their target completion date. Most of the new recommendations come from evaluations presented to CODE between 2023 and 2026.

Figure 1. Distribution of evaluations, recommendations, and actions in the MARS and those eligible for the 2026 assessment



Source: MARS data.

Based on the evidence provided by Management in the MARS IT platform, a four-point scale (High, Substantial, Moderate and Low)[1] will be used to assess Management's action plans in terms of alignment, implementation and level of adoption of recommendations (Figure 2). The *level of alignment* examines the extent to which the action plans in the Management Response are aligned with the agreed recommendations of IDEV, while the *degree of implementation* explores the extent to which the action plans have been implemented as planned. Therefore, for actions implemented or ongoing with delay, the assessment will go beyond the simple implementation status ("completed with delay," "ongoing with delay," or "no progress with delay") to consider the extent of the delay. The longer the delay is, the lower the score will be. For example, the score on "degree of implementation" will be higher for an action implemented with three months' delay than for an action implemented with two years' delay. Furthermore, as per its guidelines, IDEV proposes to retire recommendations whose related action plans are implemented, and the target completion date is more than two years old.

Figure 2: Formula for rating the level of adoption of a recommendation



Source: Proposal for a Management Action Record Mechanism at the African Development Bank (ADB/BD/WP/2013/144 – ADF/BD/WP/2013/117) – October 2013.

[1] Table 1: Rating Scale Criteria.

The rating on the level of adoption of the recommendations combines the ratings on the level of alignment and the degree of implementation (Table 1). For a recommendation to be considered adopted, it must be both aligned and implemented, and the overall rating is the lower of the two ratings on alignment and implementation (also rated on a four-point scale). The assessment template is provided in Annex A.

Table 1. Rating scale and criteria

Score	Low	Moderate	Substantial	High
	1	2	3	4
Level of Alignment	Very weak or non-existent alignment of most of the committed actions with the recommendation.	Limited alignment of most of the committed actions with the recommendation.	Strong alignment of most of the committed actions, with minor shortcomings.	Very solid alignment of all committed actions with the recommendation.
Level of Implementation	If the action plan has been completed with a delay greater than or equal to two (02) years **Or** are ongoing with a delay greater than or equal to one (01) year **Or** Management did not provide enough evidence on the implementation of the actions.	If the action plan has been completed with a delay greater than one (01) year but less than two (02) years **or** is ongoing with a delay of less than one (01) year.	If the action plan has been completed no later than one (01) year delay	If the action plan has been completed as planned.
Level of Adoption = Level of Alignment + Level of Implementation				
Level of Adoption (Overall rating)	If Alignment OR Implementation is rated "Low."	If Alignment AND Implementation are rated at least "Moderate."	If Alignment AND Implementation are rated at least "Substantial."	If Alignment AND Implementation are both rated "High."

This year's report will include a deep-dive analysis of action plans experiencing long delays (more than two years). The review will draw on the evidence recorded in the MARS by focal points, and consultations with relevant stakeholders, including IDEV evaluation task managers and implementing units (see Annex B for Interview guides), to identify explanatory factors and inform management follow-up on delayed actions.

4 QUALITY ASSURANCE PROCESS

Quality assurance of IDEV's assessment will take place through strong engagement with Management and extensive review of IDEV's assessment tools and analysis by Management, evaluators and peer reviewers through five (5) steps:

i. A minimum of two IDEV evaluators will review and assess the entire set of action plans according to the assessment templates;
ii. The task manager or a team member or a selected IDEV's staff from the original evaluation or an IDEV expert on the topic of the evaluation (when both task managers and team members are no longer available) will review the action plan assessment template for each recommendation from that evaluation in order to bring his/her expertise on the topic of the evaluation;

iii. The Management and MARS focal points in the Lead Implementing Departments (LIDs) will review the assessment templates (during this step, they will have the opportunity to provide additional evidence or new developments as needed);
iv. The assessment team will finalize the assessment templates considering the comments and draft MARS yearly report;
v. At least two internal peer reviewers will review the report; and
vi. The report will be finalized following reviews by SNDR and IDEV management.

5 DELIVERABLES AND DISSEMINATION

The main deliverable of the assessment is the 2026 MARS report, which will include an in-depth descriptive analysis of the MARS database, the sampling of recommendations analysed in this report and the methodology.

6 WORK PLAN, MANAGEMENT AND ARRANGEMENTS

The report is expected to be ready in December 2026.

Table 2: Tentative Timeline

Description of Tasks / Key Deliverables	Responsibility	Time Frame
Concept note	Report Team	August 15, 2026
Assessment	Report Team	September 11, 2026
Review by IDEV task Managers	IDEV Evaluation Task Managers	September 25, 2026
Review by focal points	MARS focal points	October 9, 2026
Interviews with MARS focal points and IDEV task Managers	MARS focal points and IDEV Evaluation Task Managers	October 16, 2026
First MARS 2026 Report	Report Team	October 30, 2026
Internal Peer Review	Peer Reviewers	November 06, 2026
Second draft MARS 2026 Report	Report Team	November 13, 2026
SNDR review	SNDR	November 20, 2026
IDEV management review	IDEV management	November 20, 2026
Final MARS 2026 Report	Report Team	December 04, 2026

The Task Manager for this report is Eric YAÏ, Senior Evaluation Officer (IDEV2), supported by Roland AKABZAA, Evaluation Officer (IDEV2) and Cyrille KAMDEM, Consultant (IDEV2). Andrew ANGUKO, Chief Quality and Methods Advisor (IDEV0), Mabarakissa DIOMANDE, Principal Evaluation Officer (IDEV1) and Bilal BAGAYOKO, Evaluation Officer (IDEV2) will be the internal peer reviewers.

Under the overall guidance of Madhu MAMPUZHASSERIL, Division Manager, IDEV2 and Karen ROT-MUNSTERMANN, Evaluator General, the Task Manager will lead the work, and the team members will contribute to drafting and finalizing the MARS report.

The Task Manager will be responsible for organizing communication processes with stakeholders within and outside the Bank, with the support of the Knowledge Management Division. Christine BUKANIA, Principal Knowledge Management Officer (IDEV3) will lead the evaluation knowledge management, communication and dissemination strategy with the support of Assitan SANOGO, Senior Communication Officer and Parfait KOUASSI, Evaluation Knowledge Assistant.

Annex A. Action Plans Assessment Template

MARS Independent Assessment of the Level of Adoption of IDEV's Recommendations								
Evaluation Title								
Date of CODE								
Assessment Date								
		General Information						Guide for Completing Template
Recommendation Code								
	Recommendation	Key indicators that capture the essence of the recommendation	Actions (Management Response)	Key indicators that capture the essence of the action	Target Completion Date	Completion Date or last update (if not completed)	Responsible Department	Please use the evaluation document and the Management Response to fill these boxes. Ensure that the key indicators expected from the implementation of the recommendation are well identified.
1		Level of Alignment						
		Low/ Moderate/ Substantial/ High		Explanations				**Assessment Criteria**
	To what extent the committed actions in the Management Response are aligned with the agreed recommendations of IDEV?							**High (4):** Very solid alignment of all committed actions with the recommendation. **Substantial (3):** Strong alignment of most of the committed actions with minor shortcomings. **Moderate (2):** Limited alignment of most of the committed actions with the recommendation. **Low (1):** Very weak or non-existent alignment of most of the committed actions with the recommendation.
2		Level of Implementation						
		Low/ Moderate/ Substantial/ High/ NA		Evidence provided by the Management				**Assessment Criteria**
	To what extent the committed actions have been implemented as planned?							**High (4):** If the action plan has been completed as planned. **Substantial (3):** If the action plan has been completed no later than one (01) year delay. **Moderate (2):** If the action plan has been completed with a delay greater than one (01) year but less than two (02) years **Or** is ongoing with a delay of less than one (01) year. **Low (1):** If the action plan has been completed with a delay greater than or equal to two (02) years **Or** are ongoing with a delay greater than or equal to one (01) year **Or** Management did not provide enough evidence on the implementation of the actions.
3		Level of Adoption* =Level of Alignment + Level of Implementation						
		Low/ Moderate/ Substantial/ High/ NA		Explanation				**Assessment Criteria**
	To what extent the recommendation has been adopted?							**High (4):** If level of alignment AND level of implementation are rated High. **Substantial (3):** If level of alignment AND level of implementation are rated at least Substantial. **Moderate (2):** If level of alignment AND level of implementation are rated at least Moderate. **Low (1):** If level of alignment OR level of implementation are rated Low.

*The level of adoption relies on both the level of alignment and the level of implementation. For a recommendation to be adopted the two conditions must be simultaneously met. For example, a recommendation is considered weakly adopted when the action is highly aligned with the recommendation but has not been implemented because the problem raised by the recommendation remains unresolved and no progress can be expected. Similarly, a recommendation will be considered weakly adopted if the action is weakly aligned with the recommendation, even if it is fully implemented, because the action is unsuitable, and the problem will remain. Therefore, the level of adoption is not just an average of the ratings of the level of alignment and the level of implementation.

Annex B. Interview guides

Interview Guide 1: Evaluation Task Managers

For consultations with colleagues who managed evaluations that issued recommendations

Purpose	Clarify the intent, quality and expected use of recommendations, and obtain an independent view on alignment of actions plan, progress and explanatory factors to guide follow up actions.
Respondent	
Evaluation title	
Recommendation	

Area	Core questions
Recommendation intent	What issue or gap was the recommendation intended to address? What change was expected if it was fully implemented?
Recommendation quality	Was the recommendation clear, actionable, realistic and within Management control? Were responsibilities and timelines well defined?
Alignment of actions plan	Does the Management Action Plan remain aligned with the original intent and rationale of the recommendation?
Implementation status	In your view, what has been fully, partly or not implemented? What important aspects remain unaddressed?
Factors affecting progress	What mainly facilitated or hindered implementation? Consider leadership, resources, accountability, capacity, coordination and context.
Timeliness	Was agreed timelines realistic? If delays occurred, what explains them and could they have been anticipated?
Learning for follow-up	Do you think that this recommendation remains valid or should be retired? Explain why? In case the recommendation is still valid, what should be discussed with Management as a follow-up action to strengthen implementation or future recommendation design?

Interview Guide 2: Designing and Implementing units

For colleagues involved in preparing management actions plans and implementing agreed recommendations

Purpose	Document implementation progress, evidence, timing, results achieved, and the factors facilitating or constraining implementation.
Respondent/Unit	
Evaluation title	
Recommendation	

Area	Core questions
Role and ownership	What was your role? Which units were responsible and how was coordination organized?
Understanding	How did your team understand the recommendation? Were expectations and required actions clear?
Alignment with intent	How do the actions address the evaluation findings and intended change? Were adjustments made, and why?
Actions taken	What actions have been completed, are ongoing or remain pending? What deliverables exist?
Results achieved	What practical changes have resulted? What benefits or institutional improvements can be observed?

Factors affecting implementation	• What factors facilitated implementation?
	  ○ Senior management support?
	  ○ Dedicated resources?
	  ○ Clear accountability?
	  ○ Strong ownership?
	  ○ Cross-unit coordination?
	  ○ Other (please elaborate)
	• What factors hindered implementation?
	  ○ Competing institutional priorities?
	  ○ Capacity constraints?
	  ○ Resource limitations?
	  ○ Unrealistic timeline and expectation
	  ○ Governance or coordination challenges?
	  ○ External events or contextual changes?
	  ○ Other (please elaborate)

Learning for follow-up	Do you think that this recommendation remains valid or should be retired? Explain why? In case the recommendation is still valid, what support or decisions are needed to complete or sustain actions?