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INFORMATION**

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2019 ANNUAL REPORT ON DELAYED ARTICLE IV CONSULTATIONS AND MANDATORY FINANCIAL STABILITY ASSESSMENTS, AND OUTSTANDING ARTICLE XIV CONSULTATIONS

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OVERVIEW

This paper reports on delays in the conclusion of Article IV consultations and mandatory financial stability assessments with member countries and on the lags between the end of staff discussions with the authorities and Executive Board consideration of Article IV consultation reports. It also reports on the state of consultations regarding members' obligations under Article XIV.

1. The Fund has an expectations-based approach to the timing of Article IV consultations and mandatory financial stability assessments (FSAs).

- In principle, Article IV consultations are expected to take place annually (with a three-month grace period). However, the Board may decide to put members on a longer cycle in some circumstances, up to 24 months.¹ Mandatory FSAs are expected to take place approximately every five years.² An Article IV consultation or mandatory FSA is considered delayed when it is not concluded by the Executive Board within the relevant timeframe (including any grace period in the case of Article IVs). If an Article IV consultation or mandatory FSA has been delayed by more than 12 months beyond its expected date of completion (including any grace period), it is deemed to be excessively delayed, and the Fund will initiate formal steps to address the delay.³
- The lag is the length of time elapsed between the end of staff discussions with the authorities and Board conclusion of Article IV consultations. The lag is expected to be no longer than 65

¹ Members with a Fund arrangement (excluding FCL/PLL) are automatically put on a 24-month cycle. Other members can be put on a longer cycle, up to 24 months, upon their consent providing they are not of systemic or regional importance; are not perceived to be at some risk because of policy imbalances or particular exogenous threats or facing pressing policy issues of broad interest; and do not have outstanding credit to the Fund above 145 percent of quota. See Decision No. 14747, adopted September 28, 2010, as amended, and the Review of Access Limits and Surcharges, Decision No. 15943.

² FSAs for members with a systemically important financial sector are expected to be discussed by the Board no later than by the first deadline for completing an Article IV consultation following the fifth anniversary of the discussion of the member's previous FSA or the fifth anniversary of the member's classification as systemic country. See Decision No. 14736, adopted September 21, 2010, as amended.

³ See Decision No. 15106, adopted February 29, 2012, as amended, and SM/13/300. When an Article IV consultation has not been concluded within 12 months of the expected deadline, the Managing Director is required to notify the member in writing of the delay except in certain circumstances that include extreme natural disaster, extreme civil unrest, or war. The Fund publishes, at an interval of six months, a list of all members whose Article IV consultation or mandatory financial stability assessment has, as of the date of publication, not been concluded within 18 months of the expected deadline for conclusion. Whenever an Article IV consultation or a mandatory financial stability assessment for a member has not been concluded within 18 months of the expected deadline for conclusion, staff is required, except in certain circumstances, to informally brief Executive Directors on the economic developments and policies of the member or on its financial sector, as applicable.

days, except in the case of PRGT-eligible members where it is expected to be no more than three months.⁴

- 2. The number of delayed Article IV consultations at end-2019 fell marginally from end-2018, while the length of the average delay increased slightly.** The conclusions of Article IV consultations for 33 countries were delayed at end-December 2019 (Table 1 and Figure 1), compared to 36 countries at end-December 2018. The average delay, measured as the difference between the expected date of conclusion (including any grace period) and end-2019, increased to nearly 23 months (19 months in 2018). The number of countries encountering excessive delays (12 months or more) in concluding their Article IV consultations increased from 11 at end-2018 to 15 at end-2019. The mandatory FSA for one country was delayed at end-December 2019.
- 3. The number of countries with excessive lags between the end of staff discussions and Board conclusion of Article IV consultations declined.** In 2019, the expected maximums for lags between termination of staff discussions and Board conclusion were exceeded for 30 countries and territories⁵ (7 PRGT-eligible members and 23 other members), a decline compared with the previous year (35 countries in 2018). The average lag for all countries and territories remained at 62 days.
- 4. Three countries that maintain restrictions under the transitional arrangements of Article XIV did not complete the required annual Article XIV consultation in 2019.**

REASONS FOR DELAYS IN COMPLETING ARTICLE IV CONSULTATIONS

The delays were primarily program-related or due to government change (Table 1 and Figure 1). This section discusses all the countries that were delayed as of end-December 2019 and lists the taxonomy of reasons for delays (Box 1).

- 5. No agreement on mission dates/modalities.** Despite attempts by the country team to conduct Article IV consultation discussions, the country authorities of *Burundi* have not yet agreed with staff on mission dates. Executive Directors were informally briefed by staff on the economic developments and policies of *Burundi* in January 2019.
- 6. Political/security situation.** The consultations with *Syria*, *Libya*, and *Yemen* are delayed indefinitely because of the ongoing political and security situation. The Managing Director has decided to postpone sending a written notification to the authorities that there has been a delay in

⁴ The Board converted the 65-day (three-month for PRGT-eligible countries) limit between the termination of the discussions with the authorities and conclusion of the Article IV consultations into an expectation in August 2009 to eliminate the processing of requests for extension of this deadline. See Decision No. A/13207, adopted August 28, 2009 and [SM/09/213, Supplement 3](#).

⁵ The IMF may hold Article IV consultation discussions with respect to constituent parts or territories of IMF member countries. Such consultation discussions form part of the Article IV consultation with the Fund member.

concluding the Article IV consultation because of the exceptional circumstances. An informal Board briefing on *Syria*, *Libya* and *Yemen* was held in March 2019. The consultation with *Venezuela* was also delayed due to the political and security situation.⁶ Executive Directors were last informally briefed by staff on the economic developments and policies of *Venezuela* in September 2019. The Article IV consultations with *Guinea-Bissau* was delayed because of the unsettled political and security situation and a mission is tentatively scheduled for the second quarter of 2020.

7. Authorities' request. The consultation with *Iran* was delayed at the authorities' request and there are currently no discussions on the timing of the next mission.

8. Government change. The consultations with *Eswatini*, *Estonia*, *South Africa*, *Madagascar*, and *Sudan* were delayed due to elections and the formation of new governments. The missions were concluded during the last quarter of 2019, and the Board meetings are expected to take place in early 2020. The consultations for *Israel* and *Algeria* were delayed due to government change and missions are currently expected to take place soon.

9. Program-related issues. The Article IV consultations with *Ukraine*, *Sierra Leone*, *Tajikistan*, *Haiti*, Republic of Congo, and *Jordan* took place in the fourth quarter of 2019 and the Board meetings are expected in early 2020. Following the mission in December 2019, the consultation with *Gabon* is expected to be completed alongside the fourth and fifth reviews under the Extended Fund Facility (EFF), which was delayed to allow for program negotiations to complete. The consultation with *Equatorial Guinea* is anticipated to take place in early 2020 along the first program review. The Article IV consultation with *Kenya*, together with program negotiations, is scheduled to take place in early 2020. *Pakistan's* Article IV consultation is expected to take place in February 2020, together with the second review under the EFF arrangement, and a Board meeting is anticipated in April 2020. The consultation with *Bosnia and Herzegovina* has been delayed due to program-related issues and the team is standing ready to resume program negotiations as soon as the new government is formed. The consultation with *Gambia* was delayed in order to allow for program discussions and is expected to be completed in the second half of 2020.

10. Further discussions. *Nicaragua's* and *Zimbabwe's* consultations are delayed in order to allow for further discussions. The Article IV mission to *Nicaragua* took place in October-November 2019 and the Board meeting is expected to take place in February 2020. The Article IV mission to *Zimbabwe* took place in September and December of 2019 and the Board meeting is scheduled is scheduled to take place in February 2020.

11. Staffing constraints. The consultations with *Nauru*, *St. Lucia*, and *Peru* were delayed due to staffing constraints. The missions took place in late 2019 and the Board meetings are expected to

⁶ The IMF does not currently recognize a government in Venezuela as there is no clarity that IMF members representing a majority of the total voting power, in their own bilateral relations, recognize and deal with any authorities claiming to be the government for Venezuela.

take place in early 2020. The consultation with *Antigua and Barbuda* was also delayed due to staffing constraints; both the mission and the Board meeting are expected during the first quarter of 2020.

12. Miscellaneous. The Article IV consultation with *Comoros* was delayed due to a request for Fund financial support under the Rapid Credit Facility/ Rapid Financing Instrument following a natural disaster.

Table 1. Delays in Completion of Article IV Consultations^{1/}

Member	Completion Date of Last Consultation	Stipulated Date for Completion of Next Consultation ^{2/}	Main Reason for Delay ^{3/}	Delay in Completion of Consultation (in months) ^{4/}
<i>Excessively Delayed Countries</i>				
Venezuela	9/13/2004	9/13/2005	Political/security situation	168
Syria	2/26/2010	2/26/2011	Political/security situation	103
Libya	5/17/2013	5/17/2014	Political/security situation	64
Yemen	9/2/2014	12/2/2015	Political/security situation	48
Burundi	8/25/2014	1/15/2016	No agreement on mission dates/modalities	47
Haiti	5/18/2015	8/18/2016	Program-related issues	40
Republic of Congo	7/17/2015	7/17/2016	Program-related issues	40
Equatorial Guinea	8/29/2016	8/29/2017	Program-related issues	25
Gabon	2/19/2016	2/19/2018	Program-related issues	22
Ukraine	4/3/2017	7/3/2018	Program-related issues	17
Sierra Leone	7/1/2016	7/1/2018	Program-related issues	17
Jordan	6/21/2017	9/21/2018	Program-related issues	15
Nicaragua	6/22/2017	6/22/2018	Further discussions	15
Zimbabwe	7/5/2017	7/5/2018	Further discussions	14
Eswatini	9/1/2017	9/1/2018	Government change	12
<i>Other Delayed Countries</i>				
Tajikistan	11/3/2017	11/3/2018	Program-related issues	10
Nauru	3/24/2017	3/24/2019	Staffing constraints	9
Sudan	11/29/2017	11/29/2018	Government change	9
Guinea-Bissau	12/11/2017	4/15/2019	Political/security situation	8
Antigua and Barbuda	1/19/2018	1/19/2019	Staffing constraints	8
Bosnia and Herzegovina	2/9/2018	5/9/2019	Program-related issues	7
Madagascar	6/28/2017	6/28/2019	Government change	6
Pakistan	6/14/2017	6/14/2019	Program-related issues	6
Iran	3/22/2018	3/22/2019	Authorities' request	6
Gambia	3/22/2018	3/22/2019	Program-related issues	6
Israel	4/26/2018	4/26/2019	Government change	5
Estonia	5/22/2018	5/22/2019	Government change	4
Algeria	5/30/2018	5/30/2019	Government change	4
Kenya	6/13/2018	9/13/2019	Program-related issues	3
St. Lucia	6/13/2018	6/13/2019	Staffing constraints	3
Comoros	6/13/2018	6/13/2019	Miscellaneous	3
Peru	7/9/2018	7/9/2019	Staffing constraints	2
South Africa	7/25/2018	7/25/2019	Government change	2

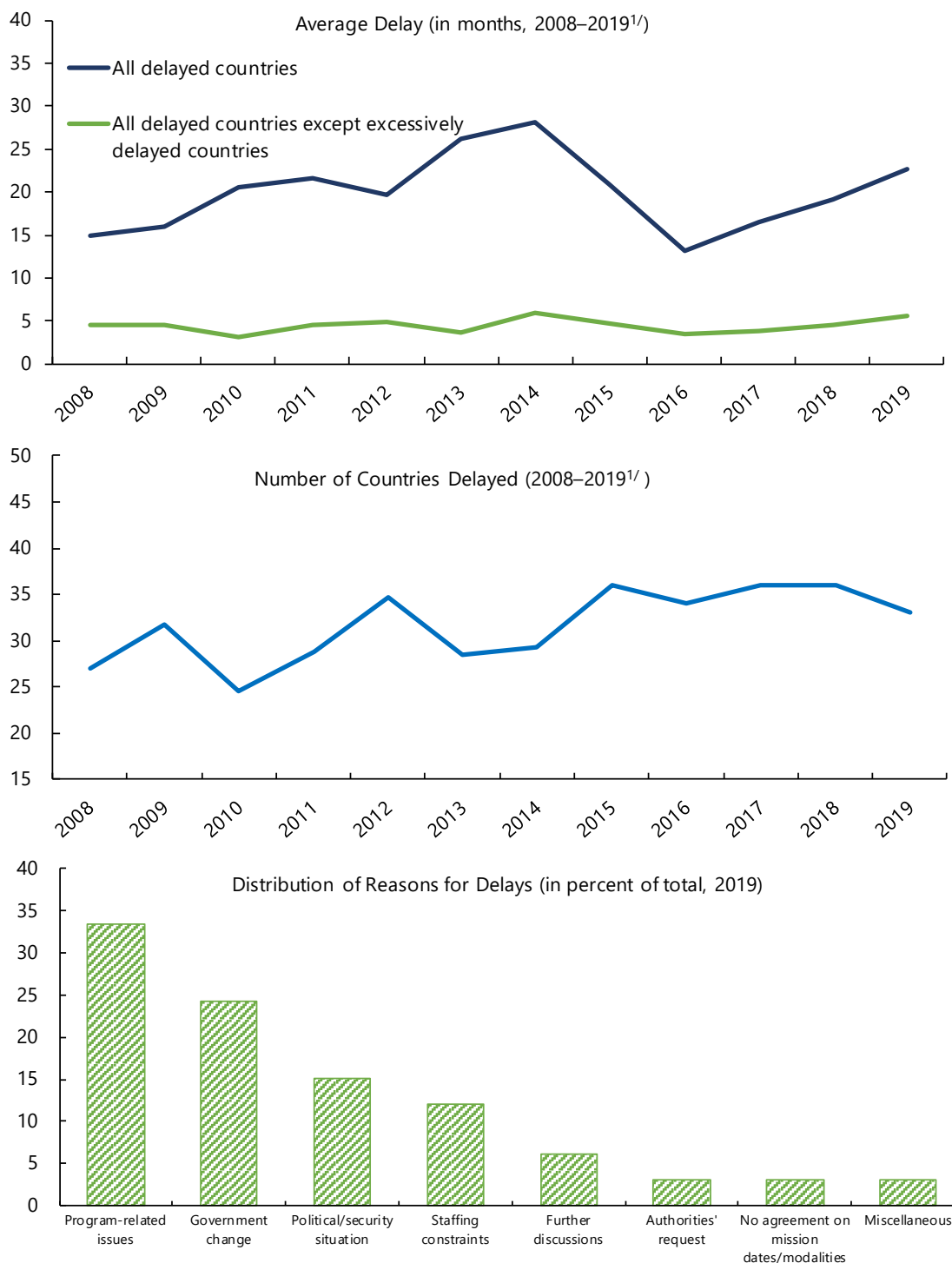
Sources: Area Departments and Strategy, Policy, and Review Department

^{1/} The status and classification of countries are as of December 31, 2019.

^{2/} Deadline as per the Article IV cycle. Excluding three-month grace period, where applicable.

^{3/} Reasons for delay are explained in Box 1 of this report.

^{4/} The delay measures the lag (in full months) between the stipulated date for completion of the next Article IV consultation plus the three-month grace period, where applicable, and end-December 2019.

Figure 1. Selected Article IV Consultation Delay Indicators

^{1/} The quarterly delayed Article IV report (last issued in 2015 Q1) has become an annual report. Therefore, average delays on an annual basis and number of countries delayed before 2015 reflect the average of the quarterly delays in that year.

Box 1. Taxonomy of Reasons for Delays in Article IV Consultations and Mandatory Financial Stability Assessments

Article IV consultations and mandatory FSAs are delayed for a variety of reasons, which staff has grouped into the following categories to facilitate monitoring. In each case, staff takes a view on the main reason for the delay, including when multiple factors are at work.

- **Program-related issues:** Delayed (i) in order to combine the consultation with a request for use of Fund resources (UFR), Policy Support Instrument (PSI), Policy Coordination Instrument (PCI), or program review; or (ii) due to ongoing discussions on UFR, PSI, or PCI, or continued work on a program review.
- **Further discussions:** Delayed due to further discussions with the authorities on economic or financial developments and policies.
- **Political/security situation:** Delayed due to an unsettled political and/or security situation.
- **Government change:** Delayed due to forthcoming or recent elections, change of government, or changes within government.
- **Staffing constraints.** Delayed in order to ensure availability of appropriate staff for the mission.
- **Authorities' request:** Delayed at the request of the authorities due to, for example, their inability to host the mission as a result of their work schedule.
- **No agreement on mission dates/modalities:** There was no agreement on the modalities for the mission/the authorities have not communicated dates for the Article IV consultation or FSA mission.
- **Miscellaneous:** Includes reasons not accommodated above.

REASONS FOR DELAYS IN MANDATORY FINANCIAL STABILITY ASSESSMENTS

13. As of end-December 2019, there is one country whose mandatory financial stability assessment is delayed. *Korea's* FSA was delayed due to staffing constraints consequent to shifts in the Article IV mission dates. The Board discussion of the *Korea* FSA is tentatively planned for the first half of 2020 (Table 2).

Table 2. Delays in Completion of Mandatory Financial Stability Assessments ^{1/}

Member/ Economy	Board Date of Last FSA	Fifth Anniversary of FSA	Stipulated Date for Completion of Next FSA ^{2/}	Completion of FSA is Planned	Main Reason for Delay or Further Delay ^{3/}	Delay in Completion of FSA (in months) ^{4/}
Korea	1/10/2014	1/10/2019	5/8/2019	March 2020	Staffing constraints	7

Sources: Area Departments and Strategy, Policy, and Review Department

^{1/} The status and classification of countries as of December 31, 2019.

^{2/} It is expected that FSAs for a member with a systemically important financial sector will be discussed by the Executive Board by no later than the first deadline for completion of an Article IV consultation with that member that follows the fifth anniversary of the date of completion of the previous Executive Board discussion of the FSA respecting that member or, in the case of the financial sector of a territory of a member, the first deadline for completion of an Article IV consultation discussion with respect to the territory by the Executive Board that follows the fifth anniversary of the date of completion of the previous Executive Board discussion of the FSA respecting the financial sector of that territory.

^{3/} Reasons for delay are explained in Box 1 of this report.

^{4/} The delay measures the lag (in full months) between the stipulated date of completion of the next FSA and end-December 2019.

LAGS BETWEEN END OF STAFF DISCUSSIONS AND BOARD COMPLETION OF ARTICLE IV CONSULTATIONS

14. The average lag remained constant while the number of countries and territories with lags exceeding the expected maximums decreased in 2019.

- In 2019, the average lag for PRGT-eligible members was 71 days, compared with 69 days the previous year (Table 3). For the rest of the membership, the average lag was 58 days in 2019, slightly lower than in 2018 (59 days). The lags exceeded the expected maximums (three months for PRGT-eligible countries and 65 days for other members) in the case of 7 PRGT-eligible members and 23 other members.

Table 3. Average Lag Between the End of Staff Discussions with the Authorities and Board Completion of Article IV Consultations and Number of Countries and Territories with Lags Exceeding Expected Maximums ^{1/}

	2016	2017	2018	2019
Average lag				
All countries	67	64	62	62
PRGT-eligible	83	74	69	71
Non-PRGT-eligible	60	60	59	58
Number of countries and territories with lags exceeding expected maximums				
All countries	48	43	35	30
PRGT-eligible	16	8	6	7
Non-PRGT-eligible	32	35	29	23

Source: Strategy, Policy, and Review Department

^{1/} Delayed Board Discussion is defined as a Board discussion that took place more than three months after the end of staff discussions for PRGT-eligible members or 65 days after the end of staff discussions for non-PRGT-eligible members.

- Tables 4 and 5 below report the countries and territories with lags exceeding expected maximums and those with the shortest lags, respectively.

Table 4. Countries and Territories with Lags Exceeding Expected Maximums^{1/}
(January—December 2019)

	Member	Discussion End Date	Board Date ^{2/}	Lag ^{3/}	Delay ^{4/}
PRGT-eligible	Djibouti	6/17/2019	9/30/2019	105	15
	Tanzania	12/7/2018	3/18/2019	101	11
	Rwanda	3/22/2019	6/28/2019	98	8
	Chad	4/1/2019	7/3/2019	93	3
	St. Vincent and the Grenadines	11/15/2018	2/15/2019	92	2
	Cabo Verde	4/14/2019	7/15/2019	92	2
	Myanmar	12/13/2018	3/15/2019	92	2
Average				96	6
Others	Seychelles	3/19/2019	6/14/2019	87	22
	Palau	11/7/2018	2/1/2019	86	21
	New Zealand	6/25/2019	9/18/2019	85	20
	Namibia	6/4/2019	8/28/2019	85	20
	India	9/3/2019	11/25/2019	83	18
	Belgium	12/14/2018	3/6/2019	82	17
	Romania	6/7/2019	8/28/2019	82	17
	Mauritius	1/30/2019	4/22/2019	82	17
	Poland	10/30/2018	1/18/2019	80	15
	Armenia	2/26/2019	5/17/2019	80	15
	Iraq	5/2/2019	7/19/2019	78	13
	Switzerland	4/1/2019	6/17/2019	77	12
	Turkey	9/23/2019	12/9/2019	77	12
	Dominican Republic	3/21/2019	6/5/2019	76	11
	Australia	11/20/2018	2/4/2019	76	11
	Mongolia	6/28/2019	9/11/2019	75	10
	Thailand	7/19/2019	9/30/2019	73	8
	Italy	11/14/2018	1/25/2019	72	7
	Azerbaijan	6/27/2019	9/6/2019	71	6
	Lebanon	7/2/2019	9/11/2019	71	6
	Montenegro	6/28/2019	9/6/2019	70	5
	Saudi Arabia	5/5/2019	7/10/2019	66	1
	Finland	11/6/2018	1/11/2019	66	1
Average				77	12

Source: Strategy, Policy, and Review Department

^{1/} Board discussions: are deemed to be delayed if they take place more than three months after the end of staff discussions for PRGT-eligible members or 65 days after the end of staff discussions for non-PRGT-eligible members.

^{2/} Actual date of Executive Board consideration (including on lapse of time basis) of the consultation during January - December 2019.

^{3/} Measures the period (in days) between the end of discussions with the authorities and the date of completion of the consultation with the Executive Board.

^{4/} Measures the time elapsed (in days) beyond the expected applicable period for completion of the consultation and the actual Executive Board date. If the deadline of the three-month/65 day expectation falls during the Board recess, the Friday of the week immediately following such a period would be regarded as the applicable deadline.

Table 5. Countries and Territories with the Shortest Lags ^{1/}

(January—December 2019)

	Member	Discussion End Date	Board Date ^{2/}	Lag ^{3/}
PRGT-eligible	Ghana	10/19/2019	12/6/2019	48
	Benin	5/8/2019	6/21/2019	44
	Grenada	5/8/2019	6/12/2019	35
	Niger	5/28/2019	6/26/2019	29
Average				39
Others	Bulgaria	2/1/2019	3/20/2019	47
	Greece	9/27/2019	11/13/2019	47
	Colombia	3/8/2019	4/19/2019	42
	China - Hong Kong SAR	11/4/2019	12/13/2019	39
	Denmark	5/13/2019	6/21/2019	39
	Morocco	4/4/2019	5/13/2019	39
	Malta	1/16/2019	2/22/2019	37
	Mexico	9/30/2019	11/4/2019	35
	Norway	5/6/2019	6/10/2019	35
	Latvia	6/28/2019	8/2/2019	35
	Canada	5/15/2019	6/19/2019	35
	Ireland	5/10/2019	6/14/2019	35
	Sweden	2/21/2019	3/25/2019	32
	Lithuania	6/25/2019	7/26/2019	31
	Guatemala	5/6/2019	6/6/2019	31
	Costa Rica	2/26/2019	3/27/2019	29
	Czech Republic	5/14/2019	6/10/2019	27
	United States	5/28/2019	6/21/2019	24
	Ecuador	2/21/2019	3/11/2019	18
Average				35

Source: Strategy, Policy, and Review Department

^{1/} With a lag lower than the first quartile of the lag of all non-delayed members.^{2/} Actual date of Executive Board completion (including on lapse of time basis) of the consultation during January - December 2019.^{3/} Measures the period (in days) between the end of discussions with the authorities and the date of completion of the consultation with the Executive Board.

ARTICLE XIV CONSULTATIONS

15. Member countries maintaining exchange restrictions under the transitional arrangements of Article XIV are required to consult annually with the Fund regarding the retention of the restrictions. Normally, these consultations are held in the context of Article IV consultations.

16. As of end-December 2019, three of the 17 Article XIV members had not yet concluded the required annual Article XIV consultations for 2019 (Table 6).

- Angola is on a 24-month Article IV consultation cycle but is under an obligation under the Articles of Agreement to conduct an Article XIV consultation on an annual basis. Its last Article IV was completed in May 2018, and the country did not complete an Article XIV consultation in 2019. The 2018 Article XIV consultation with Angola noted that the country continues maintain restrictions on the making of payments and transfers for current international transactions under the transitional arrangements of Article XIV, Section 2.
- Bhutan is on a 24-month Article IV consultation cycle but is under an obligation under the Articles of Agreement to conduct an Article XIV consultation on an annual basis. Its last Article IV was completed in October 2018, and the country did not complete an Article XIV consultation in 2019. The 2018 Article XIV consultation with Bhutan noted that the country continues to maintain restrictions on the making of payments and transfers for current international transactions under the transitional arrangements under Article XIV section 2, and several exchange restrictions subject to Fund approval under Article VIII, Section 2(a), as described in SM/30/300.
- There has not been an Article XIV consultation with *Syria* since December 2010 due to the security situation. There has also been a suspension of Fund travel to *Syria* since April 2011. Staff has, therefore, not been able to update information on, and review exchange restrictions maintained under, the transitional arrangements under Article XIV, Section 2 and exchange restrictions and multiple currency practices that are subject to Fund approval under Article VIII.

Table 6. Member Countries with Transitional Arrangements Under Article XIV

Country	Maintains Restrictions on Payments and Transfers under Article XIV	Completed Article XIV Consultation in 2019
Afghanistan	no	N/A ^{1/}
Angola	yes	no
Bhutan	yes	no
Bosnia and Herzegovina	no	N/A ^{1/}
Burundi	no	N/A ^{1/}
Eritrea	no	N/A ^{1/}
Ethiopia	no	N/A ^{1/}
Iraq	no	N/A ^{1/}
Liberia	no	N/A ^{1/}
Maldives	no	N/A ^{1/}
Myanmar	no	N/A ^{1/}
Nigeria	no	N/A ^{1/}
Sao Tome and Principe	no	N/A ^{1/}
Somalia	no	N/A ^{1/}
South Sudan	yes	yes
Syria	...	no
Turkmenistan	no	N/A ^{1/}

Source: Strategy, Policy, and Review Department

^{1/} Only members that maintain restrictions on payments and transfers under Article XIV are subject to the requirement to have an Article XIV consultation.