Corporate Unit Evaluation Central Project Evaluation

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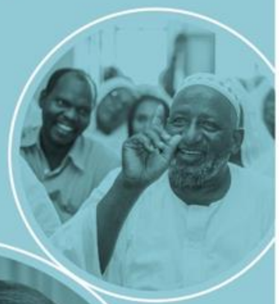

Central Project Evaluation

Improving good financial governance in Ghana

PN: 2015.2087.3

Evaluation Report

On behalf of GIZ by Lena Häberlein (Syspons GmbH) and Nasir Alfa Mohammed (Ali-Nakyea & Associates)

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The Evaluation Unit commissioned external independent evaluators to conduct the evaluation. This evaluation report was written by these external evaluators. All opinions and assessments expressed in the report are those of the authors.

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Abbreviations

AAAA	Addis Ababa Action Agenda
ARIC	Audit Report Implementation Committee
BD	Budget Division
BMZ	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (German Federal Ministry for Economic Cooperation and Development)
dLRev	District Local Revenue (software)
DRM	Domestic Resource Mobilisation
DTRD	Domestic Tax Revenue Division
EITI	Extractive Industries Transparency Initiative
EKN	Embassy of the Kingdom of Netherlands
ESRD	Economic Strategy and Research Division (until early 2019 Economic Research and Forecasting Division)
FC	Finance Committee
FMB	Sectoral unit at GIZ headquarters (*Fach- und Methodenbereich*)
GAS	Ghana Audit Service
GFG	Good Financial Governance
GHEITI	Ghana Extractive Industries Transparency Initiative
GHS	Ghanaian cedi (currency)
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
GovID	Governance for Inclusive Development
GRA	Ghana Revenue Authority
GSGDA	Ghana Shared Growth and Development Agenda
HCD	Human Capacity Development

HR	Human Resources
ICT	Information and Communications Technology
IFEJ	Institute of Financial and Economic Journalists
IGF	Internally Generated Funds
IMF	International Monetary Fund
ITAPS	Integrated Tax Application and Preparation System
KfW	Kreditanstalt für Wiederaufbau (German state-owned development bank)
MDAs	Ministries, Departments and Agencies
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MoF	Ministry of Finance
MSC	Most Significant Change
M&E	Monitoring and Evaluation
OECD/DAC	Development Assistance Committee of the Organisation for Economic Co-operation and Development
PAC	Public Accounts Committee
PEV	Project Evaluation (before GIZ evaluation reform)
PFM	Public Financial Management
PIAC	Public Interest and Accountability Committee
PMS	Performance Management System at GRA
PN	Project Number
SDGs	Sustainable Development Goals
SECO	State Secretariat for Economic Affairs, Switzerland
SfDR	Support for Decentralisation Reforms
SMART	Specific, Measurable, Achievable, Realistic and Timely
TADAT	Tax Administration Diagnostic Assessment Tool
ToC	Theory of Change
TPU	Tax Policy Unit, MoF
USAID	United States Agency for International Development

The project at a glance

Improving good financial governance in Ghana

Project number	2015.2087.3
Creditor reporting system code	15111 – Public finance management
Project objective	Good financial governance is improved in terms of effective public sector revenue management, budget credibility and accountability, particularly in the natural resources sector
Project term	05/2016 – 09/2019[1]
Project value	EUR 11,329,927 (co-financing of EUR 5,029,927)[1]
Commissioning party	German Federal Ministry for Economic Cooperation and Development (BMZ)
Lead executing agency	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
Implementing organisations (in the partner country)	Ministry of Finance, Ghana Revenue Authority, Ghana Audit Service, Public Accounts Committee, Public Interest and Accountability Committee, Ghana Extractive Industries Transparency Initiative
Other development organisations involved	Embassy of the Kingdom of Netherlands, State Secretariat for Economic Affairs (Switzerland), United States Agency for International Development (co-financing partners)
Target group(s)	Entire population of Ghana, especially the poorer sections of society and women (indirect target group), partner institutions and their employees (direct target group)

[1] According to the latest modification offer (GIZ, 2019i).

1 Evaluation objectives and questions

This chapter aims to describe the purpose of the evaluation, the standard evaluation criteria, and additional stakeholders' knowledge interests and evaluation questions.

1.1 Evaluation objectives

The evaluation of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) intervention Improving Good Financial Governance in Ghana (Project Number (PN) 2015.2087.3) (hereafter the project) was implemented after GIZ's fundamental reform of its evaluation system in 2016. With this reform, GIZ endeavours to improve evidence of effectiveness, to enhance credibility of evaluation findings, and to gear project evaluations towards new challenges. The project was selected for this evaluation on the basis of a random sample.

Regarding the epistemological interest for this evaluation, GIZ's Corporate Evaluation Unit has voiced a twofold purpose: to achieve accountability and to learn why and how different aspects of the intervention have or have not worked. As the evaluated project was concluded in September 2019, this evaluation can be defined as a final evaluation. It therefore focuses on accountability. Long-term impacts can only be assessed with regard to the predecessor projects and in less depth. The evaluation also aims to generate lessons learned for the follow-on project Governance for Inclusive Development (GovID) (PN 2018.2227.9). For this, the inception phase of this evaluation identified lessons learned from activities which target the subnational level as particularly relevant for the follow-on project as well as for future projects in the sector, possibly also in other partner countries. The evaluation's results are also of political relevance given the project's close linkages to strategic frameworks like the G20 Compact with Africa and the Addis Tax Initiative (ATI),[2] as well as the German Federal Ministry for Economic Cooperation and Development's (BMZ) Marshall Plan with Africa and reform partnership(s).

Consequently, the project staff and the Ghanaian partner organisations, the sectoral unit at GIZ headquarters (FMB) and GIZ's commissioning party (BMZ) voiced their interest in learning from the results of this evaluation. Further stakeholders of the evaluation are the co-financing partners – the Embassy of the Kingdom of Netherlands (EKN), the State Secretariat for Economic Affairs, Switzerland (SECO) and the United States Agency for International Development (USAID) – and GIZ's Evaluation Unit.

1.2 Evaluation questions

The project is assessed on the basis of standardised evaluation criteria and questions to ensure comparability by GIZ. This is based on the Organisation for Economic Co-operation and Development (OECD)/Development Assistance Committee (DAC) evaluation criteria[3] for the evaluation of international cooperation and the evaluation criteria for German bilateral cooperation: relevance, efficiency, effectiveness, impact and sustainability. Aspects regarding coherence, complementarity and coordination are included in the other criteria.

Specific assessment dimensions and analytical questions are derived from this given framework by GIZ. These assessment dimensions and analytical questions are the basis for all GIZ project evaluations and can be found in the evaluation matrix (Annex 1). In addition, the contributions to the Agenda 2030 and its principles (universality, integrative approach, Leave No One Behind, multi-stakeholder partnerships) are also taken into account as well as cross-cutting issues such as gender, the environment, conflict sensitivity and human rights. Also, aspects regarding the quality of implementation are included in all OECD/DAC criteria.

Specific knowledge interests and additional questions that go beyond these standardised evaluation criteria were voiced by the evaluation stakeholders during the inception phase. Consequently, the following questions were incorporated into the evaluation (see evaluation matrix, Annex 1):

[2] Germany has committed to doubling its support for domestic revenue mobilisation reforms.

[3] The DAC Network on Development Evaluation recently approved an updated set of definitions and principles for use for its evaluation criteria, adding the criterion of coherence to the initial five criteria. As the design for this evaluation was developed before the recent update of the criteria, the initial set of five criteria is used. Coherence is addressed under the relevance criterion.

- How did the shift towards the subnational level and the convergence with the project Support for Decentralisation Reforms (SfDR) (PN 2018.2227.9) contribute to achieving the project's objective, i.e. what synergies were realised with SfDR? (effectiveness and efficiency)
- To what extent did the project (sufficiently) consider the political economy in the sector? (relevance and efficiency)
- To what extent did the project's holistic approach contribute to the attainment of the module objective? (relevance)
- What was the added value of the focus on the natural resources sector? (relevance)
- To what extent did frequent and long-term interaction with partners (advisory services) of the component managers, in contrast to more tangible inputs, contribute to achieving the project's objective? (efficiency)

As the project uses **digital solutions** (District Local Revenue Software (dLRev), CitizensEye application), additional evaluation questions targeting the analysis of the influence of Information and Communications Technology (ICT) on the service delivery of the project were incorporated in the evaluation matrix (effectiveness and efficiency).

2 Object of the evaluation

This chapter aims to define the evaluation object, including the theory of change, and results hypotheses.

2.1 Definition of the evaluation object

Originally, the project was set up to last from May 2016 to March 2019 before being extended for another six months until September 2019. The project was part of the German development cooperation programme Governance in Ghana (GIZ & KfW, 2016), which aimed to contribute to the development of good governance in Ghana through both financial and technical cooperation support (financing of investment and training measures, technical and policy advisory services, capacity development) at the national and subnational level. The project thereby added to the SfDR project's as well as Kreditanstalt für Wiederaufbau's (KfW, German state-owned development bank) activities in the areas of good financial governance and decentralisation. The total programme (of which the project is a part) value was EUR 65,404,000 (financial cooperation: EUR 39,000,000; technical cooperation: EUR 14,099,920; additional EUR 13,704,080 came from co-financing of the technical cooperation modules) (GIZ & KfW, 2018).

Apart from BMZ input of EUR 6,300,000, the project also attracted co-financing: SECO co-financed tax and resource governance (EUR 3,000,000 until the end of the project term), the EKN co-financed support for the Customs Division of the GRA (EUR 1,076,616, extended until the end of the project term), and USAID co-financed support for the Public Accounts Committee (PAC) of parliament until September 2018 (EUR 953,311). The total project value amounted to EUR 11,329,927, including EUR 5,029,927 of co-financing (GIZ, 2019f).

The evaluated project constituted the fifth phase of German support for strengthening of Public Financial Management (PFM) in Ghana since 2003. Thus, it built on the outcomes of the predecessor projects, in particular the most recent Good Financial Governance Programme (PN: 2012.2108.4).

Finally, the project was implemented in close cooperation with the BMZ-funded project SfDR. Both projects shared a management structure, including a joint project manager and a joint finance manager, joint management for monitoring, knowledge management and communication, and a joint office. In contrast to previous German support to GFG in Ghana, the project's activities on the subnational (district) level constituted a first step towards a stronger interlinking of both projects in the future (Int_14, 16, 11, 12; WS_1). This merger was completed with the successor project GovID (01.10.2019 to 30.09.2021).

The GFG project aimed to improve good financial governance in terms of effective public sector revenue management, budget credibility and accountability, particularly in the natural resources sector. Besides activities in the capital Accra, the project implemented, in close cooperation with the SfDR project, several pilot initiatives in other parts of the country. The political partner was the Ghanaian Ministry of Finance (MoF), while the project was further implemented by the Ghana Revenue Authority (GRA), the Ghana Audit Service (GAS) and other institutions in domestic accountability and natural resources management such as the PAC and Finance Committee (FC), the Public Interest and Accountability Committee (PIAC) and the Ghana Extractive Industries Transparency Initiative (GHEITI). According to the project proposal (GIZ, 2015b), the project's target group was defined as the entire population of Ghana (30.42 million in 2019 (United Nations Department of Economic and Social Affairs, 2019)), especially the poorer sections of society and women. Intermediary target groups, according to the project proposal, were national Ministries, Departments and Agencies (MDAs), subnational Metropolitan, Municipal and District Assemblies (MMDAs) and institutions in domestic accountability and natural resources management. During the evaluation's inception phase, however, it became clear that the project was focused on decision-makers in the above-mentioned public institutions and representatives from domestic accountability institutions as its direct target group. In contrast, the entire population of Ghana, especially poor people, is to be seen as the indirect target group (final beneficiaries) of the project (WS_1).

During implementation, the project followed a multi-level approach: with a focus on the national (macro) level, it supported MDAs in strengthening capacity for Domestic Resource Mobilisation (DRM) and PFM as well as the capabilities of institutions in domestic accountability and natural resources management. On subnational (meso) level, these efforts were complemented by strengthening the MMDAs' capacity for planning and budgeting and the dissemination of the Citizens' Budget as a contribution to participatory governance. Finally, capacity development measures were implemented at the individual (micro) level, e.g. through technical training, study trips and participation in international conferences.

The context in which the project was implemented was characterised by high politicisation. DRM and financial governance constitute(d) priorities for the government of Ghana, as also stated in the recently launched Ghana Beyond Aid Charter (Government of Ghana, 2019a). At the time the project was designed, loopholes in tax legislation prevented effective and fair taxation and the tax administration was characterised by complex structures and procedures. Compared to other countries, tax revenue as a percentage of Gross Domestic Product (GDP) was very low at 17% in 2015 (GIZ, 2015b) and 12.6% in 2018.[4] Natural resources provided potential to significantly increase state revenue but were not used in a transparent and accountable manner; furthermore, accountability mechanisms did not work well, and violations were not punished. Finally, with state expenditure regularly exceeding its revenue, the national debt ratio remained relatively high (55.6% in 2015; 57.9% in 2018 (Government of Ghana, 2019b)).

Despite growing interest in and attention towards DRM in the past four years, the commitment and willingness to implement reforms has decreased, as observed by interview partners (Int_36; Foc_Dis_14). The 2016 PFM Act, for example, was referred to as a 'game-changer' (Foc_Dis_11) but its full implementation remains a challenge (Foc_Dis_14). Moreover, the government elections in late 2016 resulted in a change in political personnel and managerial staff in key institutions in the sector, which according to interview partners slowed down the pace of progress of the previous years, in particular within the GRA (Int_14, 9, 10). In this regard, the recent designation of three new GRA commissioners caught attention among donors and raised hope for a renewal of previous positive dynamics in the sector (Int_9, 10; Foc_Dis_8, 19), but this remains to be shown. In addition, the sector and key institutions experienced a proliferation of donors after 2016, in line with growing attention to DRM in the context of the 2030 Agenda, the Addis Ababa Action Agenda (AAAA) and related initiatives, although donor coordination did not catch up at the same pace (Int_1, 10, 20, 32; Foc_Dis_8).

With regard to DAC/BMZ identifiers, the project sought to contribute to participatory development and good governance (classifier PD/GG-2). According to the initial project proposal (GIZ, 2015b), the project targets structures and capacity in public finance institutions in order to contribute to fairer, more transparent and efficient taxation and increased budget credibility. An improved citizen–state relationship is the intended consequence. The same applies for the implementation of recommendations from the GAS and parliamentary committees, which would increase the legitimacy of the state. The project was also supposed to contribute to gender equality (classifier GG-1) and poverty reduction (classifier AO-1). Regarding the former, the project proposal argues that personnel management – with internal rather than external gender mainstreaming being the focus of the project – plays a crucial role in improving gender equality (see also the project evaluation (PEV) (GIZ, 2015d)). The project further aimed to contribute to poverty reduction through increased domestic revenue, improved budgetary planning and management of revenue, and improved accountability mechanisms which enable the Ghanaian government to better implement the poverty-relevant objectives of the Medium-Term Development Plan (2018–2021) (Government of Ghana, 2017b).[5] The DAC/BMZ identifier PBA-1 for performance-based approaches was assigned to the project based on the argument that – due to the predecessor project's contribution to the multi-donor budget support – the project would provide opportunities if German participation in the budget support was resumed. Civil and political human rights were strengthened as a cross-cutting issue by increasing the transparency and citizen-orientation of the system of public finances, which could be seen as a prerequisite for the establishment of a policy framework for the fulfilment of economic and social rights. Environmental protection, as another cross-cutting issue, was not addressed by the project.

2.2 Results model including hypotheses

The intervention used the GIZ template of the results model that depicts the interaction between output-, outcome- and impact-level results of the project and development cooperation programme respectively. The original results model was, however, formulated before the project's start in October 2015 and only updated in

[4] This decrease in the tax-to-GDP ratio is further discussed in sections 4.3 on effectiveness and 4.4 on impact.

[5] Replacing the GSGDA II development strategy (2014–2017) (Government of Ghana, 2015a).

August 2019 by the evaluators.[6] The results model (see Figure 1) for this report builds on the latest version of the results matrix from the project's latest modification offer (GIZ, 2019i) and specifies activities, results, assumptions and risks. In close coordination with the project, it was decided to also depict central co-financing activities in both the results model and the indicators used for this evaluation.

The project logic includes **four intervention areas**, each measured against one module objective indicator, that contribute to the project's objective: 'GFG is improved in terms of effective public sector revenue management, budget credibility and accountability, particularly in the natural resources sector.' Although the first three intervention areas were reflected in the project's organisational set-up as three relatively independent intervention areas, the fourth intervention area was addressed as a **cross-cutting issue** by all three intervention areas. Each module objective is assigned **three to nine**[7] **indicators at output level**.

Intervention area A on DRM aimed to improve the capacity of the GRA and the MoF Tax Policy Unit (TPU) for effective and efficient revenue mobilisation (output A). The capacity development measures were implemented at three different levels: at the individual level, technical skills and thematic knowledge were transmitted, for example via (e-learning) courses, study trips and participation in international conferences. At organisational level, the project sought to improve capacity of the GRA through the application of standardised working procedures and to establish the TPU as a key policy formulation unit within the MoF. At the societal level, it strived to build awareness on taxpaying, to increase accessibility of information, and to lower compliance barriers for taxpayers. Achieving the objective of more effective DRM was expected to be reflected in the following indicator (outcome indicator 1): 'The national tax-to-GDP ratio increases by a total of 2%.'[8,9] The corresponding output indicators were as follows:

- The TPU has submitted two additional measures for framing tax policies based on examples of international good practices to the Cabinet (A.1).
- Internal GRA audit reports confirm standardised work procedures (e.g. performance management systems, client charter or standardised laboratory procedures) have been applied in 48 out of 67 offices of the Domestic Tax Revenue Division and in local laboratories of the Customs Division (A.2).[10]
- The GRA management has implemented two recommendations a year from M&E reports on the Second Strategic Plan 2015–2017 (A.3).
- Internal audit reports of GRA confirm that standardised working procedures (e.g. performance management system, audit taxpayer services, compliance, enforcement and debt management manuals) have been applied (A.4).
- Three-quarters (75%) of the TPU staff interviewed during the evaluation mission state that they had made use of new knowledge on international taxation, tax analysis, tax laws and/or revenue forecasting in their daily work in the past 12 months (A.5).[11]
- Taxpayers had received information and given feedback on tax laws, policies and reforms through educational programmes (A.6).
- The GRA has implemented online services, e.g. e-filing, e-registration, e-payment, e-tax payer services (A.I).[12]
- The average time taken for customs to test imported goods has been reduced (A.II).[13]
- Clearance and turnaround time at ports has been reduced (A.III).[14, 15]

In **intervention area B** on PFM, the project strived to support capacity development of the Budget Division (BD) and of district administrations for budget planning and formulation. The achievement of these aims was measured

[6] Feedback on the updated results matrix was provided by the project team on 24 September 2019.

[7] This number is relatively high as three additional indicators from co-financing were added in intervention area A. It also constitutes the largest intervention area in terms of spending (see section 4.5).

[8] After consultation with the project team, the original indicator is used for the evaluation, in line with the project reporting.

[9] Module objective and output indicators named here refer to the adapted indicators used by the evaluators.

[10] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

[11] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

[12] This indicator was added from the SECO co-financing.

[13] This indicator was added from the EKN co-financing.

[14] This indicator was added from the EKN co-financing.

[15] The indicator's source of assessment is a study commissioned by GIZ. However, during the evaluation mission it became apparent that this study could not be conducted due to a lack of access to relevant sites. Therefore, no data exists to assess this indicator.

by module objective indicator 2: 'The Budget Division and the Economic Strategy and Research Division (ESRD)[16] at the MoF comply with 16 steps as specified in the annual budget calendar.'[17] The assessment of improved capacity of district administrations is covered through output indicators B.2 and B.3:

- The BD in the MoF uses three additional standardised work procedures that are documented in writing every year to audit the draft budgets of the MDAs (B.1).[18]
- Six selected MMDAs produce draft budgets on the basis of consultations with the BD, the Ministry of Local Government and Rural Development (MLGRD) and with the relevant line ministries (B.2).
- Pilot MMDAs identified according to clear criteria receive GRA support for mobilising Internally Generated Funds (IGF) (B.3).

Intervention area C was dedicated to **accountability**, particularly in the extractive industry sector. The project therefore aimed to increase the capacity of parliamentarians and domestic accountability institutions for the transparent management of revenue and for auditing with a particular focus on extractive industries. The achievement of these objectives was measured by outcome indicator 3: 'The number of recommendations made by the institutions responsible for transparency and accountability regarding revenue from extractive industries (GAS, PAC, GHEITI or PIAC) that are implemented increased.' The corresponding output indicators were as follows:

- Recommendations of the yearly GHEITI and PIAC reports inform policies and strategies for the extractive sector and are publicly addressed (with the involvement of MoF and GRA) (C.1).[19]
- The FC and PAC submit 27 audit reports to parliament within six months of receiving the respective reports (PAC for all GAS reports, FC for reports on the extractive industries by GHEITI, PIAC, MoF) (C.2).
- The organisational unit for extractive industries under GAS produces annual public reports on two completed audits (C.3).

Human Resources (HR) development taking into account the promotion of women, as the **fourth, cross-cutting intervention area**, was represented by one additional module objective indicator: 'Three-quarters (75%) of the officials (from GRA, MoF, GAS and MMDAs) interviewed during the evaluation mission state that they made use of new knowledge on gender mainstreaming in their daily work in the past 12 months.'[20] At output level, it was measured by the following indicators:

- The HR and training divisions at MoF, GRA and GAS conduct training programmes, 80% of which are geared to gender-disaggregated training needs (D.1).
- The number of HR and training officers in MoF, GRA and GAS who have been trained in the concept of gender mainstreaming has increased to 20% of 110 (D.2).
- The number of partner officials (GRA, TPU, resource governance and districts) attending training on gender mainstreaming has increased.
- A gender (mainstreaming) policy is developed and implemented for and by GRA, GAS and MoF (D.4).[21]

Given the complexity of the three intervention areas, including gender as a cross-cutting issue, the following overview will focus on outlining the central underlying hypotheses of each action area and assess their plausibility as well as relevant risks, assumptions and potential unintended results.

In **intervention area A on DRM**, the underlying hypothesis was that GRA and the TPU lack technical and organisational capacity and that increased capacity at individual and organisational level would increase the effectiveness of the public revenue mobilisation. Revenue collection, as a next step, was expected to increase through more effective revenue management and increased awareness on taxpaying, increased accessibility of information and lower compliance barriers for taxpayers (i.e. more tax compliance and less tax evasion). Ultimately, with a higher degree of revenue collection, national development strategies could be financed and implemented (impact level). At activity level, the intervention supported the GRA in the development of manuals and the implementation of standardised work processes, including for 67 Domestic Tax Revenue Division

[16] Formerly Economic Research and Forecasting Division.

[17] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

[18] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

[19] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

[20] This indicator was adapted by the evaluators as the original indicator measured progress at output level.

[21] This indicator was adapted by the evaluator due to methodological deficiencies in the original indicator.

(DTRD) offices (A.2, A.4) and the laboratory of the Customs Division (A.II, A.III). The intervention further strengthened change management structures for the implementation of the organisation's Second Strategic Plan (2015–2017), namely through support to the Modernisation Project Office responsible for the plan's implementation (e.g. through short-term experts) (A.3). The intervention further supported GRA's HR unit in the introduction of a performance management system, development of HR policies and procedures, development of an e-learning policy, the building of training capacity (including the development of e-learning modules), and knowledge management (through support by an external consultant to the Knowledge Management Unit). The use of online/electronic services (e.g. e-filing, e-registration, e-payment) within GRA has been one of the key approaches for improving the tax administration system in Ghana (A.I). With regard to the TPU (established by the predecessor projects), improved tax policy design in accordance with international good practice examples was promoted and technical and process know-how was enhanced with the overall aim to establish the unit as the (future) key policy formulation body within the MoF. To this end, GIZ provided short-term expertise and long-term advisory services (A.1). Finally, the project supported townhall meetings in the districts to increase taxpayer engagement (A.6). Assumptions related mainly to sustained political and high-level administrative buy-in for the reforms, risks relating to a lack of donor coordination, and macroeconomic dynamics which lay outside the project's sphere of influence.

Intervention area B on PFM has focused on increasing the credibility of budget planning. Therefore, the underlying hypothesis was that the strengthening of capacity of the MoF's BD at the organisational level (optimisation and application of the budgetary process according to the annual budget calendar) and at the systemic level (improved cooperation with other MoF units, in particular the ESRD, sector ministries, MMDAs, and the political leadership) as well as increased capacity of district administrations for planning and budgeting would increase the accuracy and credibility of budget planning at the national and district level. In the long run, this would contribute to a reduced budget and fiscal deficit (impact level). The project has implemented various activities in this context. As such, individual budget analysis and planning capacity (e.g. revenue forecasting, fiscal risk assessment, budget scrutiny, involvement of parliament in the budget process) were addressed through technical and organisational advice and training for staff at the BD and ESRD in coordination and consultation with the MoF as well as with sector ministries and subnational administrations (B.1). In addition, the project supported the promotion of a Citizens' Budget, as initiated by the predecessor project, which was assumed to increase fiscal transparency and improve citizens' comprehension of government policies (see also intervention area A). Moreover, selected local councils and district administrations were supported in the planning, preparation, coordination and negotiation of their annual budgets (B.2). Thereby, the cooperation with the MoF's Fiscal Decentralisation Unit constituted an important intersection with the SfDR project. The project further supported the development of a strategy on GRA's assistance to district offices' revenue mobilisation efforts (B.3) and facilitated the establishment of regular exchange formats between the GRA, the MLGRD and the MoF's Fiscal Decentralisation Unit. Risks/assumptions in this context related to continuous political and high-level administrative buy-in for coordination of public finances between central and subnational levels. Explorative interviews further revealed concern that budget credibility may be influenced negatively by (ad hoc) political decisions, which hamper provision of accurate budget estimates (Foc_Dis_5).

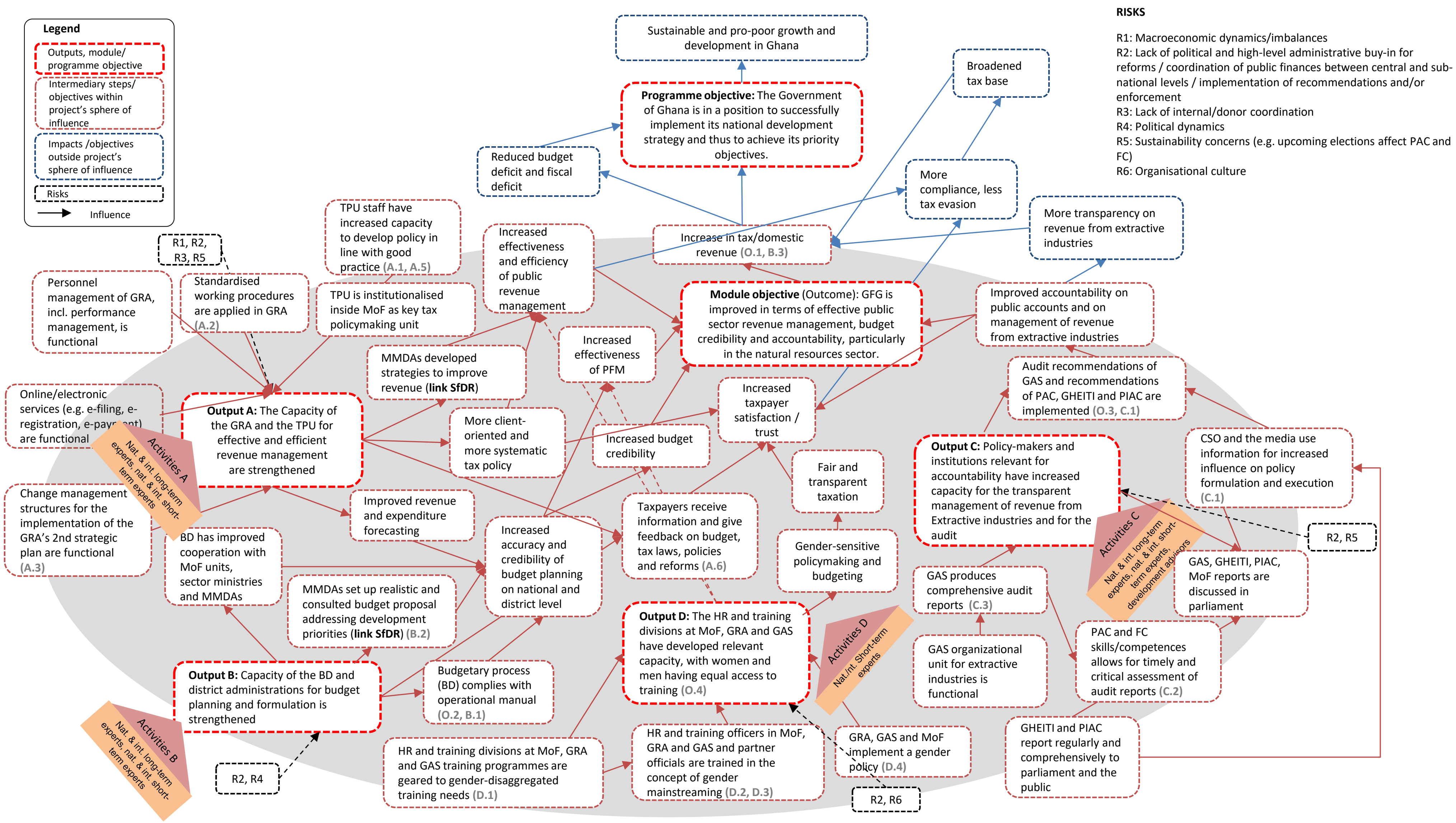
Intervention area C on accountability and resource governance strived to ensure that political decision-makers and the public have access to information on revenue management, in particular with regard to extractive industries. This objective was based on the perception that accountability reports from the responsible state institutions and committees were rarely followed up on and that violations were not punished. Therefore, the hypothesis was that increased visibility of information on the management of revenue from extractive industries as well as increased capacity of policy-makers would increase the systematic use of that information by policy-makers and the public. As a next step, it was expected that more effective accountability mechanisms would increase transparency of the management of revenue from extractive industries, which would contribute substantially to increased revenues (impact level). This – if integrated into the national budget – would in turn contribute to the financing of national development strategies and thus sustainable and pro-poor growth (impact level). The intervention has pursued this objective through the promotion of the quality and timely delivery of audits/reports (on extractive industries) by the GAS, GHEITI and PIAC to parliament and the public. Therefore, the capacity of the new organisational unit for extractive industries of the GAS for regular reporting were strengthened through training and the development of curricula (C.3). Capacity of GHEITI and PIAC was addressed selectively, e.g. through the financing of participation in international conferences and capacity development training programmes for the institutions to ensure they can effectively deliver their mandate. In addition, activities targeted the technical capacity of the PAC for the timely and critical analysis of reports, e.g. through study trips, technical retreats on reports of the Auditor General, and the integration of a technical expert in the PAC's secretariat (C.1, C.2). Moreover, the project strived to improve cooperation between the different public accountability institutions, e.g. through the initiation of dialogue platforms between GAS and the PAC prior to the parliamentary assessment of a new report, or through enhancing collaboration between GAS and PIAC. Finally, the project supported the media (through support to the Institute of Financial and Economic Journalists (IFEJ)) through the provision of technical and analytical know-how and funding for accompanying PIAC's field visits. It also supported the Ghana Integrity Initiative through a development advisor for M&E and communication. An integrated expert, funded by the regional Study and Expert Fund, was employed by Friends of the Nation in Takoradi and entrusted with the monitoring of compliance with environmental standards in the context of oil and gas production. Synergies with the SfDR project existed insofar as accountability committees at the district level further aimed at strengthening accountable and transparent financial governance. Risks/assumptions in this context related to insufficient capacity and lack of (continuous) political will of relevant actors of public accountability for the implementation of recommendations and enforcement. In addition, sustainability concerns were raised with regard to capacity development of elected decision-makers, i.e. members of the PAC, and rotating memberships, e.g. in PIAC (Int_6).

HR development taking into account the promotion of women (output D) has been treated as a **cross-cutting issue** by the three other intervention areas. The project strived to develop and anchor relevant knowledge on gender mainstreaming in the context of GFG in the personnel and training units of MoF, GRA and GAS. The hypothesis proposed that personnel development policy was the most effective leverage to enhance gender equality. It was expected that equal access of men and women to training and personnel development increased the overall knowledge base of the organisation, which contributed to the organisation's effectiveness. Moreover, increased awareness of gender issues within the organisation was expected to enhance gender-sensitive policy-making and budgeting. All in all, this was expected to contribute to fairer and more transparent taxation and thus increased taxpayer satisfaction and, in the long run, increased revenue and pro-poor and sustainable growth (impact level). To attain the related outcome and output indicators, the intervention implemented the following activities. First, an assessment of the respective gender mainstreaming processes was made. Second, sensitisation workshops/training sessions were conducted for staff members of GRA and GAS,[22] including HR units, using short-term experts (D.1, D.2, D.3). Third, gender policies were developed with GRA, GAS and MoF (D.4) (top-down approach). Risks/assumptions in this context principally related to high-level administrative buy-in for the implementation of gender mainstreaming (policies). In addition, the organisational culture of GRA and the diffusion of responsibility for gender mainstreaming within the project team (due to its status as a cross-cutting issue) were identified as other potential risks (Int_1; WS_1).

As indicated in the previous paragraphs, an increase in tax/domestic revenue – which was expected to result from technical and organisational capacity development in key institutions and increased transparency in revenue generation – presents the **system boundary** (i.e. the sphere of responsibility). Beyond that boundary, it was expected that GFG on both national and subnational level would contribute to the strengthening of their own resources and budget planning, and to improving transparency, internal accountability, participation and delivery of public services (programme objective), which would contribute to sustainable and pro-poor growth and development in Ghana.

[22] At the time of the evaluation, MoF staff had not yet been systematically trained on gender mainstreaming, but a gender policy had been developed in an inclusive process (uniting all eight divisions of the MoF) supported by a short-term expert (Int_25) (see section 4.3).

Figure 1 | Results model



3 Evaluability and evaluation process

This chapter aims to clarify the availability and quality of data and the process of the evaluation.

3.1 Evaluability: data availability and quality

This section covers the following aspects: availability of essential documents, monitoring and baseline data including partner data, and secondary data. A variety of documents were available for the evaluation. The analysis was based on the intervention proposal (part B) from 2015 and programme proposal (part A) from 2016 (including results matrix and results model), as well as modification offers from 2015 (due to EUR 3 million from SECO co-financing), 2018 (to prolong the intervention by six months until 09/2019) and 2019 (due to transfer of remaining funds of EUR 625,927.42 from USAID and Dutch co-financing). Furthermore, three annual progress reports from 2017, 2018 and 2019 and the final report were available to the evaluators as well as progress reports to the co-financing parties (for all years) and joint progress reports under the programme for 2017 and 2018. The evaluation also made use of the situational and institutional context analysis in the PEV report (see below), a gender analysis (2015), and an environmental and climate assessment (2015). Steering documents such as stakeholder maps, operational plans, a capacity development strategy and cost data were also used in this evaluation. Finally, a PEV from the predecessor project (PN: 2012.2108.4) was also available.

As for strategic reference documents, several Ghanaian government policies provided the basis for the assessment, including the Ghana Shared Growth and Development Agenda (GSGDA) II 2014–2017, the Mid-Term Development Plan (2018–2021), the Ghana Beyond Aid Charter (2019), the 2016 PFM Act, the Local Governance Act, the PFM Regulations 2018 and 2019, budget statements and 2018 Fiscal Risk Statement, the Public Sector Reform Strategy 2018–2023, and the GRA Second (2014–2017) and Third (2019–2021) Strategic Plans. Moreover, the BMZ sector strategy *Good Financial Governance in der deutschen Entwicklungszusammenarbeit* (2014) was available as a reference document for the German side. A BMZ country strategy for Ghana does not exist. A list of the analysed documents can be found in Annex 2.

Table 1. List of available documents

Basic document	Is available (Yes/No)	Estimation of actuality and quality	Relevant OECD/DAC criterion
Project proposal and overarching programme/funds proposal (etc.) and additional information on implementation	Yes	Intervention proposal (part B) from 2015 and development cooperation programme (part A) from 2016	Relevance, effectiveness, impact, efficiency
Modification offers where appropriate	Yes	2016 modification offer due to EUR 3 million SECO co-financing; 2018 modification offer to prolong the intervention by 6 months until 09/2019; 2019 modification offer due to additional EUR 625,927.42 co-financing from USAID and EKN	

Contextual analyses, political-economic analyses or capacity assessments to illuminate the social context	Yes	Situational and institutional context analysis in the preparatory assessment report (*Prüfbericht*) from 10/2015	Relevance, effectiveness, impact, sustainability
Peace and Conflict Assessment (PCA Matrix), gender analyses, environmental and climate assessments, safeguard and gender etc.	Partly	Gender analysis (2015); environmental and climate assessments (2015)	Relevance, sustainability
Annual project progress reports and, if embedded, programme reporting	Yes	All progress reports (incl. progress reports for co-financing partners); joint progress reports to the development cooperation programme 2017, 2018	Relevance, effectiveness, impact, efficiency, sustainability
Evaluation reports	No	No evaluation reports	
BMZ country strategy	No	A country strategy is currently being drafted and not yet available	
National strategies	Yes	GSGDA II 2014–2017, Mid-Term Development Plan (2018–2021), Ghana Beyond Aid Charter (2019), 2016 PFM Act, Local Governance Act, PFM Regulations 2018 and 2019, budget statements and 2018 Fiscal Risk Statement, Public Sector Reform Strategy 2018–2023, GRA Second (2014–2017) and Third (2019–2021) Strategic Plans	Relevance
Sectoral documents	Yes	BMZ sector strategy *Good Financial Governance in der deutschen Entwicklungszusammenarbeit* (2014)	Relevance
Results matrix	Yes	Results matrix available in most recent modification offer (03/2019)	Effectiveness, impact
Results model(s), possibly with comments if no longer up to date	Yes	Outdated results model from 2015 and updated results model from 08/2019 (inception mission)	Relevance, effectiveness, impact
Data of the results-based monitoring system	Yes	Self-developed Excel-based monitoring system	Effectiveness, impact
Map of actors	Yes	Updated stakeholder map from 02/2019; DRM donor mapping from 2018	Relevance
Capacity development strategy/overall strategy	Yes	Updated capacity development strategy from 02/2019	Effectiveness
Steering structure	Yes	Updated steering structure from 02/2019	Efficiency, sustainability
Plan of operations	Yes	Operational plan of DRM intervention area from 2018 and 2019; operational plan of PFM intervention area from 2018 and 2019; operational plan of accountability and resource	Effectiveness, efficiency

		governance intervention area from 2018 and 2019	
Cost data (at least current cost commitment report) If available: cost data assigned to outputs	Yes	Cost commitment report (*Kostenträger-Obligo Bericht*) from 09/2019	Efficiency
Excel sheet assigning working-months of staff to outputs	Yes	Excel sheet compiled by the project team for the evaluation	Efficiency
Documents regarding predecessor project(s) (please specify if applicable)	Yes	PEV from the predecessor project (PN: 2012.2108.4)	Predecessor(s)
Documents regarding follow-on project (please specify if applicable)	Yes	Results matrix of follow-on project GovID; *Kurzstellungnahme* of follow-on project from November 2017	Follow-on project

For monitoring, the intervention mainly used a self-developed Excel-based monitoring table. In addition, the GIZ tool *Wirkungsmonitor* was used to measure changes in key indicators, based on information from the self-developed Excel file. For this evaluation, the monitoring data in the *Wirkungsmonitor* did not provide any additional value, as it contained the same information as the Excel-based monitoring system and progress reports. Besides those tools, no further monitoring system or observation tool (e.g. *Kompass*) was used. The intervention did not use the partners' monitoring systems or elements thereof, but partly referred to information provided by the Ghana Statistical Service for measuring key indicators.

The project's self-developed Excel-based monitoring system was based on the results matrix with indicators on the module objective level and output level. It also contained co-financing partners' indicators on outcome and output level, programme objective indicators of the BMZ programme and the co-financing partners' programmes, and indicators for the SfDR project.[23] In total, 41 indicators were monitored for the project. The monitoring system was filled regularly with the current information on each indicator at output and outcome level. According to the project staff, this was done monthly on the basis of inputs from the component managers (Int_2). Thereby, both quantitative and qualitative data was accumulated in the project monitoring. In addition, the project used another document (Excel file) to record activities, i.e. training sessions and workshops.

For verification, the project used both external and internal sources. External data sources, which feed into the monitoring system at outcome level, include Ghana's official budget and information provided by the Ghana Statistical Service (e.g. nominal tax and inflation rates, tax-to-GDP ratio, revenue), Auditor General's reports, and reports of institutions in domestic accountability and natural resources management (GHEITI and PIAC[24]). Internal sources include the documentation of meetings, training sessions and workshops, documentation of partner institutions (e.g. MoF BD on compliance with the budgetary calendar), and qualitative assessments of the component managers. These sources of verification could either be accessed publicly or were part of the documentation used in the Excel-based monitoring system and could to a large extent be triangulated through interview data collected during the evaluation mission.

No formal baseline assessment was conducted prior to the project, but baseline information was collected based on statistics of the partner country and partner data (e.g. earlier reports of institutions in domestic accountability and natural resources management). Therefore, all indicators could be assessed against a baseline value. The use of macroeconomic data to measure the project's progress on DRM has been judged as difficult by the project staff as well as co-financing partners as they depend on factors beyond the intervention (Int_2, 9, 13; WS_1). Besides this deficiency, the indicators also fail some of the other SMART (Specific, Measurable, Achievable, Realistic, and Timely) criteria. For this reason, module objective indicators 2 and 4 as well as output indicators A.2, A.5, B.1, C.1 and D.4 needed to be adjusted. Moreover, indicators A.I, A.II and A.III were added to better assess contributions of activities important to the co-financing partners.

[23] The SfDR project is not subject to this evaluation. In total, the Excel-based monitoring contains 101 indicators from the SfDR and the GFG project.

[24] PAC does not publish reports; see section 4.3.

3.2 Evaluation process

The evaluation team followed a participatory approach that fostered ownership of evaluation results and provided the basis for learning that could be used in future interventions in corresponding sectors. The participatory approach meant that the evaluation team described the purpose of the evaluation to the interview partners and considered the questions that stakeholders would like to see addressed. Furthermore, the evaluators were transparent on how evaluation results were derived from the data and gave stakeholders the opportunity to provide feedback on evaluation findings in a debriefing meeting. The evaluation team held preparatory discussions with the GIZ Evaluation Unit, the current project manager, current and former (i.e. involved in the project planning) representatives of the GIZ sectoral unit and representatives of the GIZ Sector Programme GFG as well as the current BMZ country manager to come to a common understanding of aspects to be addressed in the evaluation (as part of the evaluation's inception phase). The Evaluation Unit and the project team had the opportunity to comment on the inception report prior to the evaluation mission so that remarks could be considered for this mission.

In addition to GIZ's Corporate Unit Evaluation and the project staff, the evaluation team had the opportunity to discuss the knowledge interests of the political and implementing partners, co-financing partners and other relevant stakeholders during the inception mission. In total, the evaluation team conducted 17 interviews, 8 focus group discussions and 1 workshop during the inception phase. In total, 42 people were consulted during the inception mission.

During the evaluation mission, 29 interviews, 1 focus group discussion and 2 field trips to municipalities in Greater Accra (Adenta and Ga South) were conducted. In the course of this, a total of 80 people were consulted. All interview partners, including external actors, were informed about the objectives of the evaluation when they were contacted for an appointment.

The list of stakeholders that were included in the evaluation can be found in Table 2. The list is based on a joint selection and prioritisation of interview partners with the GIZ project staff. The selection and prioritisation were done by weighing the importance for the project (degree of involvement and knowledge of the project), availability, and aspects of political courtesy (appropriate representativeness of partner organisations). It is therefore not a representative sample but a purposeful sample, containing those interview partners that were thought to provide the most useful information. As stated before, the evaluation focused on the direct target group (partners), as broader-scale impacts on the indirect target group level were not yet expected.

Table 2. List of evaluation stakeholders and selected participants

Organisation/company/target group	**Overall no. of people involved in evaluation** (*gender disaggregation)	**No. of interview participants**	**No. of focus group participants**	**No. of workshop participants**	**No. of survey participants**
Donors	17 (7 female, 10 male)	10	7	–	–
BMZ					
SECO					
EKN					
USAID					
Department for International Development, UK					
Danish International Development Agency					
Kreditanstalt für Wiederaufbau (KfW)					
World Bank					

GIZ	19[25] (7 female, 12 male)	12	2	12	–
GIZ project team					
Other GIZ projects					
GIZ headquarters Germany					
Partner organisations (direct target group)	37[26] (11 female, 26 male)	12	27	–	–
GRA					
MoF					
Municipal assemblies/district administrations in Adenta and Ga South					
GAS					
PAC					
GHEITI					
PIAC					
FC					
Other stakeholders (public actors, other development projects, etc.)	2 (1 female, 1 male)	2	–	–	–
MLGRD					
Strengthening Action Against Corruption (STAAC)					
Civil society and private actors	5 (2 female, 3 male)	–	5	–	–
Institute of Statistical, Social and Economic Research (ISSER)					
African Centre for Economic Transformation (ACET)					
Institute of Financial and Economic Journalists (IFEJ)					
PFM Network					

Qualitative interviews and focus groups were documented using interview protocols that were shared and compared by both evaluators. The results of the interviews and other forms of data collection (document analysis, monitoring data) were subsequently documented along with the evaluation questions in the evaluation matrix. At the end of the evaluation, the preliminary findings were shared with the (former) intervention staff in a debriefing meeting, which was meant to give participants the opportunity to comment, discuss and, where possible, validate preliminary results. Where participants did not agree with the findings of the evaluation and no common position emerged as a result of discussions, diverging positions are documented in this final report (see e.g. section 4.3 on intervention area D). In order to allow other GIZ units and projects to learn from the evaluation, we suggest that the results of the evaluation are shared with all relevant internal units (including FMB).

The evaluation team comprised an international and a local evaluator. Their profiles complemented each other: the international evaluator mostly provided methodological evaluation expertise and background knowledge on the specific requirements of German development cooperation. The local evaluator from Ghana provided specific

[25] Five interviewees are counted as participants in two formats; one is counted as a participant in three formats.

[26] Two interviewees are counted as participants in both an interview and a focus group discussion.

sectoral expertise in the field of GFG with a specialisation in taxation and natural resources governance. Together, both evaluators reflected the findings from the documents and interviews against the backdrop of the specific country context of Ghana.

The tasks in this evaluation were divided according to the specific knowledge of the evaluators. While the international evaluator was responsible for the overarching project management and for setting up the evaluation design, drafting the data collection tools and planning the on-site missions, the local evaluator made an important contribution in the preparation of the evaluation mission by co-conducting most interviews and providing input on the local context of GFG in Ghana. Jointly, the evaluation team reflected the interview results against the indicators in the evaluation matrix. Furthermore, both evaluators shared the responsibility of documenting the interview results. The responsibility for reporting (inception report and final report) lies with the international evaluator and is supported through backstopping (i.e. ensuring the quality of the work done by the experts in the field) by another experienced evaluator and specific thematic expertise by the local evaluator.

Researcher triangulation took place at various points during data collection and data analysis. The evaluation team ensured researcher triangulation by comparing the interview results regularly during the on-site missions between the international and the local evaluator. Additionally, critical and controversial information as well as the methodological aspects were discussed with an experienced international backstopper.

4 Assessment according to OECD/DAC criteria

4.1 Long-term results of predecessor projects

Evaluation basis and design for assessing long-term results of the predecessor projects

The strengthening of PFM in Ghana has been supported since 2003 through successive phases of the technical cooperation measure for GFG. The evaluated project (PN: 2015.2087.3) constitutes the fifth phase of the GFG Programme and builds on the outcomes of the predecessor projects.

For this evaluation, data collection regarding predecessors prior to 2013 posed a challenge as knowledgeable interview partners had changed their positions, in particular in the aftermath of the 2016 change in government. Furthermore, as explained below, they created the basis on which the evaluated project was implemented and could not be assessed independently from the project. Earlier predecessors were therefore taken into account in the form of background information and considered as enabling and/or hindering factors (see section 5.1).

Consequently, the analysis concentrates on the immediate predecessor project, the GFG Programme (PN: 2012.2108.4) implemented between 03/2013 and 04/2016. The evaluation focused on the sustainability – or durability – of (institutional) structures and processes established by the predecessor and its impact. The project proposal and PEV (GIZ, 2015d) containing relevant information on module objective indicators and defined impacts were used as a baseline to assess sustainability of outcomes and impacts of the predecessors. Therefore, the following outcome indicators were used:

- Tax revenues at national level (without the oil/gas sector) increase to 18% of GDP by 2015.
- Measured against the Open Budget Index, Ghana's budget system is more transparent and open.
- In 2015, (number x) government bodies (MDAs) report on the implementation of the recommendations made by GAS or PAC on improving public budget management.
- In 2015, the extension of the Extractive Industries Transparency Initiative (EITI) compliant status to the oil and gas sector will be achieved in a follow-up validation.

Moreover, the documents determined which structures/processes were created by the predecessor project. Based on interviews with partners and stakeholders (mostly the same for the current and previous project), the evaluation team analysed to what extent the GFG project followed up on or considered the structures/processes, to what extent they were integrated into the evaluated project, and to what extent they turned out to be durable beyond the end of the predecessor project's term. Given the very similar approach of the immediate predecessor, the question arises to what extent the GFG project constitutes an adequate/sufficient derivative of the predecessor and to what extent lessons learned from the predecessor have been considered throughout the implementation of the project. The evaluation team faced two main challenges in this regard. First, the fact that the immediate predecessor used similar instruments and partner structures complicated a clear differentiation between outcomes of the evaluated project (PN: 2015.2087.3) and long-term effects of its predecessor intervention. Second, key personnel, namely the previous project manager of the evaluated project and also the project manager of its predecessor, were not available for an interview which left the evaluators with a knowledge gap regarding the transition from the predecessor to the evaluated project. This needs to be taken into account for the following analysis and assessment.

Analysis of the long-term results of the predecessor projects

Long-term results from earlier predecessors (2003 to 2013) include the establishment of GRA in its present form,[27] the drafting and adoption of the Ghana Petroleum Revenue Management Act 2011 (Act 815), and in general a strong relationship of German technical cooperation with the government of Ghana as a strategic and well-trusted partner in the PFM sector (Int_16). These outcomes and impacts of the earlier predecessors formed the basis on which the present project as well as its immediate predecessor project were implemented.

The GFG Programme (PN: 2012.2108.4) shows many similarities with the present GFG project: like the evaluated intervention, it supported GRA to carry forward its modernisation plan. In this regard, small, medium and large taxpayers' offices were set up (piloted) across the country. In addition, it supported the MoF's TPU in the formulation of tax policy proposals, which included enhancing the management capacity and building up of technical and process know-how of the unit (output A). Under output B, the predecessor supported budget management by strengthening selected divisions in the MoF, notably the BD, the Economic Resources and Forecasting Division (now the ESRD) and the Public Investment Division. The establishment of the budget calendar and Citizens' Budget as well as strengthened human capacity are outputs of the respective activities. Under outputs C and D, the predecessor equally supported institutions along the accountability chain, notably GAS, the PAC, GHEITI, PIAC and the media (collaboration with the IFEJ) with a focus on improving collaboration between them and strengthening their capacity for public outreach. In addition to the BMZ funding, the project has also attracted co-financing from SECO, EKN and USAID.

Looking at the four outcome indicators of the predecessor project, the evaluators' analysis shows that progress in the past three years was made but did not proceed at the same speed as in previous years, even though the evaluated project focused on the same intervention areas (tax revenue, budget transparency and credibility; accountability; and effective and efficient management of revenue from the oil and gas sector). Regarding the first indicator on tax revenue, an increase from 15.7% (2011) to 18.4% in 2015 was reported in the last PEV. In the past three years, as also reflected in the evaluated project's first module objective indicator (see section 4.2), the growth rate in tax revenue at national level remained positive but did not increase substantially. For the second indicator, Ghana's ranking in the Open Budget Index slightly increased from 51 to 54 between 2015 and 2019 (Open Budget Survey, 2019). The third indicator is difficult to assess as it is not based on publicly available data that is regularly updated. The effectiveness assessment of the evaluated project (see section 4.2), however, outlines that while the FC's recommendations have mostly been implemented, the PAC has not followed up on its recommendations. GHEITI compliance validation, as targeted by the fourth indicator, was attested in the first validation that commenced on 1 July 2016. Since then, the EITI board has confirmed that Ghana has made 'meaningful progress overall with implementing the EITI Standard, with considerable improvements across several individual requirements' (EITI, 2019).

At output level, selected results of the immediate predecessor could be further institutionalised, in particular regarding the budget process and domestic accountability. Predecessors' results from GRA were affected by the same declining working conditions in GRA that also impeded progress on the evaluated project's objectives (see following sections). As such, implementation of the Budget Process Manual and Operational Plan by the MoF's BD was pending in 2015 but is now being fully executed by the respective unit. Furthermore, the Citizens' Budget, as initiated by the predecessor, was continuously distributed with the support of the present project and the relevance of the format was acknowledged by partners (Foc_Dis_5, 10, 20). Concerns, however, remain with regard to the sustainability of this effort without external funding, as further outlined in section 4.6. The evaluation found that concerns raised in the PEV about the financial sustainability of the MoF Academy turned out to be legitimate: as further external funding was not provided and integration into partners' (funding) structures was not achieved, the academy no longer exists. Regarding GRA's modernisation, progress on the continuation of the predecessor's initiatives, notably the roll-out of the PFM system and implementation of the Second Strategic Plan, has been hampered by deteriorating commitment and political will to implement reforms in GRA (see also section 4.3). Moreover, a sharp increase in the number of donors active in DRM influenced GRA's ability to implement reforms (see also section 5.1). Small, medium and large taxpayer offices, as set up by the predecessor project, however, were reported to be largely operational and thus not a focus of the evaluated project (Foc_Dis_15). Furthermore, the Audit Report Implementation Committee (ARIC) no longer exists in the form foreseen by the predecessor but nationwide audit committees were institutionalised through the PFM Act (2016)

[27] German technical cooperation was heavily involved in the merger of VATS (Value Added Tax Service), IRS (Internal Revenue Service) and CEPS (Customs, Excise and Preventive Service) into the GRA as divisions of a modern tax administration body. GRA was established through the Ghana Revenue Authority Act, 2009 (Act 791) (GIZ, 2015d).

and PFM Regulations (2018) (Int_38). These processes, which were accompanied by the evaluated project, were not part of its results model (see section 4.2). Finally, performance audit capacity of the GAS and scrutinising capacity of the PAC were continuously addressed by the project, with limited results (see section 4.3).

The previous paragraphs have already outlined that continuation of the partner structure and intervention areas was very high. In interviews, this was attributed to an overall positive outlook at the end of the predecessor project regarding partners' commitment to further reforms as well as the significance of the remaining macro-fiscal challenges confronting the country (Int_16, 18). However, the analysis of recommendations made in the PEV report varies regarding their uptake in the project's design and implementation. On the one side, the Modernisation Project Office, in the design of the evaluated project, was attributed a central position as a facilitator of the strategic plan. Key departments' ownership of implementation of the strategic plan had, however, decreased with the change in leadership, and the Modernisation Project Office's position was weakened in the course of the GFG project (see sections 4.3 and 4.5). Other rather positive examples of recommendations taken up are the continuous support to the TPU, the ESRD and the focus on budget credibility (as a derived form of budget transparency in the previous phase) as well as a recommended focus on GAS (instead of the ARIC) and the institutionalisation of its linkages to the PAC, civil society and the media.

On the other side, the GFG project fell short in taking up recommendations to concentrate the follow-on project on a more limited number of implementing partners, which is further discussed in section 4.2 regarding the project design. Similarly, focusing on a limited number of principal departments as recommended in the PEV report was not fully achieved given the broadness of project activities implemented with different divisions and units of GRA. In addition, and contrary to the recommendations to consider a 'staged reduction through focused support to GHEITI and PIAC in recognition of the maturity already attained and of the plurality of other development partners interested in provision of support for resource governance' and to 'mainstreaming resource governance into tax administration (e.g. transfer pricing) and audit (oil and gas unit/mining unit in GAS need to be strengthened)' (GIZ, 2015d: 35), collaboration with PIAC and GHEITI was maintained. Finally, donor proliferation and the upcoming elections were mentioned in the evaluation report as potential challenges for the successor. As further discussed in sections 4.2 and 4.5, these were not taken seriously enough in the design and implementation of the GFG project.

Confronted with this divergence between recommendations from previous evaluations and the project's design, it was acknowledged that these were not systematically considered by the project (WS_2). Management decisions taken in the first year of project implementation, however, could not be fully reconstructed by the evaluators as key interview partners were not available. As mentioned by the project personnel, learning from the predecessor was also complicated by personnel turnover in the project's management and longer absence of a project manager in the meantime (Int_29).

Assessment of the long-term results of the predecessor project

Overall, we can conclude that continuity regarding the partner structure and intervention areas was very high, which was justified by an overall positive outlook at the end of the predecessor project regarding partners' commitment to further reforms as well as the significance of the remaining macro-fiscal challenges confronting the country. The consolidation of results from the predecessor project is particularly high for budget transparency, and recommendations to further concentrate on budget credibility were taken up in the present project's design. In contrast, the consolidation of results from the predecessor project was more limited in GRA and domestic accountability. In these two intervention areas, recommendations made in the PEV report provided a starting point to focus on a more limited number of partners but were not fully taken up.

4.2 Relevance

Evaluation basis and design for assessing relevance

The relevance criterion analyses the extent to which the objectives of a development intervention are consistent with beneficiaries' requirements, regional needs, global priorities and partners' and donors' policies. The assessment was structured in four dimensions. In the **first dimension**, the evaluation team analysed to what extent the project design was aligned with relevant strategic reference frameworks. In this regard, the overarching development cooperation programme Governance in Ghana (GIZ & KfW, 2016) and the BMZ sectoral strategy GFG in der deutschen Entwicklungszusammenarbeit (BMZ, 2014) were particularly important for the design of the project. In addition, the need to align with the more recent Marshall Plan with Africa (BMZ, 2017) and the Compact with Africa (AfDB, IMF & WBG, 2017) were highlighted by interview partners (Int_20, 32). For the alignment with Ghanaian strategic frameworks, the evaluation assessed to what extent the project was in line with Ghana's Medium-Term National Development Policy Framework (2018–2021), the so-called Agenda for Jobs: Creating Prosperity and Opportunity for All (Government of Ghana, 2017b), and its predecessor, the GSGDA II (Government of Ghana, 2015a), as well as the most recent Ghana Beyond Aid Agenda (Government of Ghana, 2019a). Furthermore, the evaluation team looked at the extent to which the project is subsidiary to the partners' efforts, by examining if it is coherent with the partners' programmes and strategies, and to what extent the focus on the natural resources sector resembles BMZ's and partners' strategies.

The analysis of relevance therefore assessed to what extent the intervention was in line with the available strategies at the time of conception, and how it fits into the existing strategies in the actual implementation phase. Given the considerable changes that have occurred in the political framework conditions since the launch of the intervention regarding, first, the BMZ strategies for cooperation with Ghana, second, the partner's strategies (e.g. Ghana Beyond Aid Charter), and, third, changes in the donor landscape in the sector, the analysis will put emphasis on examining this changing context and to what extent a possible evolution of needs has been taken into account in the project implementation. The findings of this analysis will also provide indications for the strategic positioning of the planned follow-up intervention, in particular regarding the recent orientation towards the subnational level as a change in the BMZ strategies for cooperation with Ghana (BMZ, 2018a).

The **second assessment dimension** dealt with the suitability of the project design to match core problems and needs of the target group. As outlined in section 2.1, the entire population of Ghana, especially poor people, should be considered the indirect target group (final beneficiaries) of the project. The project was focused on the following actors as direct target groups (WS_1):

- decision-makers in partner ministries at the federal level (including the MoF, in particular the BD, including the TPU and Fiscal Decentralisation Unit, and the Fiscal Risk Unit under the ESRD, HR),
- decision-makers in public institutions at national level (GRA, in particular Modernisation Project Office, HR, DTRD, Customs Laboratory),
- decision-makers at subnational and local level (MMDAs),
- representatives from institutions in domestic accountability and natural resources management (GAS, including HR and training and the Extractives Unit; PIAC; GHEITI), and
- members of the relevant parliamentary committees (PAC and FC) as well as the committees' clerks.

The evaluation focused on the direct target group listed above, as impacts on the indirect target group level were not yet to be expected on a broader scale.

The **third and fourth assessment dimensions** analysed to what extent the project design was suitable for achieving the chosen project objective, and to what extent the conceptual design was adapted to contextual changes as required. Thereby, the additional evaluation question regarding sufficient consideration of political economy issues (see section 1.2) was taken into account. The results model and underlying hypotheses as described in section 2.2 served as a central basis for the evaluation.

The assessment was based on a document analysis (project proposal and modifications, the revised results model, strategic reference documents, contextual analyses, gender analyses as well as environmental and climate assessments) and qualitative data collected through interviews with BMZ, project staff, partners and external stakeholders as well as a focus group discussion with sector experts. Further information on the selection of interview partners, documentation and analysis and triangulation is provided in section 3.2.

Analysis of relevance

The project was embedded in various strategic reference frameworks made up of Ghanaian, German and international policies (**assessment dimension 1**). On the German side, the project design can be seen as well aligned with German strategic reference frameworks at the time of its conception and mostly remained aligned to recent strategic documents during its implementation. As such, the project's design reflected the holistic, value-based approach to good governance in public finance, which is outlined by the sector strategy *GFG in der deutschen Entwicklungszusammenarbeit* (BMZ, 2014).[28] The project design also corresponds to domestic resources mobilisation as a priority of German development cooperation, which is emphasised in BMZ's Marshall Plan with Africa (BMZ, 2017) as well as the G20 Compact with Africa (AfDB, IMF & WBG, 2017). Natural resources governance, in contrast, is no longer considered a priority for German development cooperation with Ghana (Int_20, 32) but was a priority at the time the project design was developed (Int_12). Regarding the project's support to the subnational and national level, it can be noted that fiscal decentralisation is one of the key elements of the sector strategy. More recently, several interview partners shared the view that the combination of GFG with decentralisation is a unique selling point of German development cooperation vis-à-vis other donors' activities (Int_20, 32, 16, 17).

The GFG project was further embedded in the development cooperation programme Governance in Ghana which entailed guiding principles regarding overarching objectives, target groups and the role of the intervention within German development cooperation, in particular in the governance sector (GIZ & KfW, 2016). Based on interviews and documents, it can be concluded that the intervention's module objective and the programme objective were well aligned. The programme, according to interviews with project staff, was characterised by a high degree of complementarity of the two technical cooperation modules and the financial cooperation modules (Int_38). The GFG project focused on the national level. Minor contributions were also made to the achievement of the programme objective on the subnational level; however, this objective was mainly pursued through the SfDR project. Also, the project's contribution to the programme indicators is generally plausible. Minor deficiencies are observed regarding the project's contribution to the first programme indicator (share of national expenditure on basic services (education, health) in total budget). Here, several steps are needed between the project's intended outcome (budget credibility) and the impact. The contribution of the project's activities to programme indicator 2 (annual number of cases of major irregularities dealt with by the PAC and FC), moreover, is plausible. The capacity building along the accountability chain, including the PAC and the FC, was expected to directly contribute to those actors' ability to follow up on irregularities. The set-up of ARIC, as targeted by programme indicator 3, was pursued under the predecessor project but the present GFG project was not advised to continue this as legal framework conditions for ARIC were expected to change (GIZ, 2015d). Audit committees, which can be seen as performing the same function as the ARIC, were formally established nationwide through the PFM Act in 2016 and PFM Regulations (Int_38). Consequently, and despite not being a formal priority of the evaluated project, the project's lobbying for the passing of the PFM Regulations (see section 4.4) can be seen as an indirect contribution to the attainment of the third programme indicator.

The project design is in line with key strategic documents and principles on the international level, notably the Sustainable Development Goals (SDGs) of the United Nations' 2030 Agenda. It should, however, be noted that the 2030 Agenda had not yet been launched at the time the project was designed. However, it was outlined during the inception mission that the project sought to contribute to the following SDGs: SDG 16 on peace, justice and strong institutions, in particular SDG 16.6 on effective, accountable and transparent institutions, and SDG 5 on gender equality. Based on the document analysis and synthesis of interview results, the module objective and its corresponding outputs were found to be clearly linked to these goals:

- By strengthening the capacity of key actors in public financial and revenue management as well as of actors along the accountability chain, the project sought to contribute to effective, accountable and transparent institutions (SDG 16.6).
- Through mainstreaming equal opportunities for women and men within the (HR divisions of) partner institutions, the project sought to contribute to 'women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life' (SDG 5.5.).
- By improving access to as well as transparency and accountability of the tax administration system in

[28] The sector strategy argues for an approach that combines (1) principles of good governance (transparency, accountability), (2) the legal framework, structures and processes, and (3) technical processes and instruments of Public Financial Management (BMZ, 2014).

Ghana, the project intended to contribute to giving 'women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws' (SDG 5.A).

Interviews further stressed the project's potential to increase mobilisation of the government of Ghana's own revenue, which further aligns its approach with the 2030 Agenda principles (with own resources being a central means of achieving the SDGs) and the AAAA (Int_3, 14).

Interactions between the three sustainability dimensions (ecological, economic and social) are partly considered in the project's results model (impact level). The following examples were provided by interview partners in this regard: effects of tax policies on investor decisions, or synergies between increased revenue, transparent and accountable public spending and poverty reduction and the promotion of basic living standards were highlighted as a potential interaction of the economic with the social dimension (Foc_Dis_19, 22, 33). In line with the environmental and climate assessment, which did not identify further needs for consideration of environmental aspects, no positive or negative trade-offs between the project's approach and the ecological dimension were mentioned by interview partners.

On the Ghanaian side, the following national documents were found to constitute the strategic reference framework of the project:

- GSGDA II 2014–2017,
- Ghana's Medium-Term National Development Policy Framework (2018–2021),
- Ghana Beyond Aid Charter (2019),
- PFM Reform Strategy 2015–2018,
- 2016 PFM Act (Act 921),
- 2018 PFM Regulations,
- 2016 Local Governance Act (Act 936), and
- Public Sector Reform Strategy 2018–2023.

Overall, the GFG project was well aligned with both old and new partners' strategies (Int_1, 19, 22, 26; Foc_Dis_14). As such, transparent and accountable governance, improved monetary and financial policy management and access to financial services, the enhancement of public sector management and service delivery, and gender equality are priorities mentioned in GSGDA II and in its successor, the Medium-Term National Development Policy Framework (Agenda for Jobs: Creating Prosperity and Opportunity for All) (Government of Ghana, 2015a, 2017b). As GSGDA II and its successor constitute(d) the basis for the implementation of the President's Coordinated Programme and thus subsequent action plans of governmental bodies, including the project's partners, the project design can further be considered broadly in line with any governmental working plan. Moreover, the project's design also corresponds to the most recent Ghana Beyond Aid Charter, which manifested the government's interest in DRM as a main strategy to increase the government's own contribution to the budget (Government of Ghana, 2019a; Foc_Dis_19, 14). The government's s commitment to reforms is also expressed in the PFM Reform Strategy 2015–2018 and Public Sector Reform Strategy 2018–2023 (Government of Ghana, 2015d, 2017a). Here, it should be highlighted that the project's strategy (outputs B and C) closely relates to the outlined priorities: (1) achieving budget credibility by addressing weaknesses in the present PFM institutional structure to achieve sustainable macro-fiscal discipline, reliable revenue forecasts and controlled expenditure; and (2) enhancing auditing and risk management by strengthening internal and external audit and parliamentary review, establishing risk management review and reporting across government and the public sector and establishing risk assessment as part of the annual and medium-term budget processes. Willingness to implement this strategy is further reflected in the 2016 PFM Act, which was referred to as a 'game-changer' (Foc_Dis_11) and became the overarching regulation on the use and accountability of public funds in Ghana by providing a more robust framework for macro-fiscal policy formulation, control and management of all public funds in the country (GIZ, 2015b). Finally, the project design is also in line with the government's effort to strengthen district assemblies as represented by the Local Governance Act (Government of Ghana, 2016b) and to improve management of natural resources, in particular oil, as stated, among others, in the Petroleum Revenue Management Act (Government of Ghana, 2011). Finally, gender aspects are reflected in GSGDA II, the Medium-Term Development Plan and GRA's Second Strategic Plan (Government of Ghana, 2015a, 2017b; GRA, 2015). Here, the evaluation team observed a discrepancy with interview data where gender mainstreaming was not a priority for the individuals interviewed (Int_31; Foc_Dis_18).

In spite of the clear anchoring of the project in the Ghanaian government's strategic framework documents, several interview partners indicated that the actual political commitment for reforms was lower than the formal commitments in the documents suggest (Int_1, 9, 14, 20, 32, 33, 35, 36, 37; Foc_Dis_8; WS_1). Evidence for this can be found in the fact that GRA in particular had shown little receptiveness to implement internal reform measures – an assessment shared by both intervention staff and other donors. On an overarching level, this is illustrated by the fact that a poor rating (C on a grading system ranging from A to D) on the 2017 Tax Administration Diagnostic Assessment Tool (TADAT) had not been systematically addressed by the institution (e.g. at the level of the Second Strategic Plan) (Int_37, 38). On the level of the project's activities, the GRA's disinclination to implement internal reforms is further reflected in the non-implementation of recommendations on how to merge the GRA's Performance Management System (PMS) with the public service's PMS as well as the non-implementation of a knowledge management system and gender strategy (Int_9, 14; Foc_Dis_1; WS_1). According to interviews and documents, this 'implementation gap' was not caused by a lack of alignment of project activities with the institution's strategies and policies. On the contrary, representatives of GRA confirmed that the project's measures were complementary to the institution's strategies, in particular the Second Strategic Plan (Int_1, 19). Reportedly, the 'gap' existed due to the weak position of the Modernisation Project Office in coordinating effective implementation of the Second Strategic Plan (Int_10, 14) and, at the political level, the change in government in 2016 and resulting changes of (political) personnel and priorities (for an evaluation of the project's reaction, see assessment dimension 4).

For the project's target group (**assessment dimension 2**), deficiencies were found in the project's design: as outlined in section 2.1, the project proposal (GIZ, 2015b) defined the entire population of Ghana, especially the poorer sections of society and women, as the target group. Indirect target groups , according to the project proposal, were MDAs and MMDAs as well as institutions in domestic accountability and natural resources management. Yet, the evaluation found that the reverse was the case: the project focused on decision-makers in MDAs and MMDAs and representatives from domestic accountability institutions as its direct target group, with the entire population of Ghana the indirect target group (final beneficiaries) (WS_1). This erroneous attribution can be understood as a weakness of the project design. To evaluate assessment dimension two, the evaluation team has therefore revised this definition: the entire population of Ghana is considered the indirect target group (final beneficiaries) of the project whereas MDAs, MMDAs and other implementing partners are regarded as the direct target group. Concerning partner institutions and relevant stakeholders in the sector, the module objective was found to address the target groups' needs as it was broadly in line with government strategies and subsequent action plans of partners.

Further evidence for the orientation of the project's needs is to be found in the macro-fiscal challenges confronting the country. As mentioned in the project proposal, Ghana's expenditure regularly exceeds its revenue and the national debt ratio remains relatively high (58% in 2018) while loopholes in tax legislation and deficiencies in tax administration prevent effective and fair taxation (GIZ, 2015b). The project design is geared to address these gaps as it includes capacity-building measures, supporting the development of regulations and tools, and facilitation of collaboration in the sector (across institutional boundaries) and stakeholder engagement (Foc_Dis_14). Moreover, interviewees and focus group participants voiced appreciation for the project's support both at the technical and leadership level (Int_1, 5, 6, 19, 17, 25, 30, 31, 35, 36; Foc_Dis_1, 4, 5, 7, 9, 10, 12, 13, 15, 17, 18, 20). In addition, sector experts highlighted the need for capacity building to ensure effective implementation of reforms and the regulatory framework, particularly at the subnational level. The fact that PIAC and GHEITI lack capability – i.e. the (political) clout to make their voice heard (Foc_Dis_14) – rather than capacity was reflected in the project's instruments as these were mostly geared towards raising public awareness of the activities, the reports and/or recommendations of both institutions. Capability could further be strengthened through improved networking among the institutions (Foc_Dis_14).

For the indirect target group, immediate linkages are naturally difficult to establish for governance projects. The project proposal argues that the population of Ghana would benefit from higher, fairer and more transparent tax revenue, credible budget planning and increased accountability as their need for an effective delivery of public services depends on sufficient revenue at national and subnational level. It was thereby stressed that especially the poorer sections of the population would benefit from the successful implementation of the poverty-oriented development strategy. Impacts on this level, however, were found to be subject to a very long impact chain. The project, nevertheless, established some direct links to the indirect target group through a number of activities: 1) the Citizens' Budget Dissemination Project, which targeted final beneficiaries, 2) pilot activities at subnational level, and 3) forums held by the TPU to discuss tax-relevant developments with taxpayers can be seen as being closer to the general population (Foc_Dis_14, 10, 20). All three activities, however, covered only a limited number of pilot municipalities and/or regions; impacts on the general population of Ghana are hence not to be expected. Targeting the wider population, the project supported GRA's tax education programmes, including a major tax campaign in 2017, and improved the accessibility of the GRA's website for taxpayers.

Marginalised groups, as addressed by the Leave No One Behind principle, in contrast, had not been subject to a systematic analysis of risks regarding the principle, and no subsequent translation into mitigation strategies or other operational steps had taken place prior to implementation (Foc_Dis_11; WS_2). It should be noted that several context analyses were conducted as part of the preparatory assessment report (GIZ, 2015a), such as an environmental and climate assessment and a preparatory gender analysis (document analysis). Concerning gender equality, the project was assigned the gender marker 1, as gender mainstreaming in the partner institutions was addressed as a cross-cutting issue by all three intervention areas of the project (see also section 4.3). With regard to the large informal sector in Ghana, interview partners pointed to the potential for stronger consideration in future projects (Foc_Dis_12).

In terms of the plausibility of the results logic (theory of change), the analysis shows that the original project design had some deficiencies (**assessment dimension 3**). First of all, it was too ambitious with regard to intervention area A: the results model had originally foreseen that results in selected GRA departments would contribute to an increase in tax and/or domestic revenue, but this objective soon turned out to be unrealistic with the available resources and given the organisation's limited responsiveness to broadly implementing initiatives within GRA. The implementation design was based on the idea that targeting a limited number of principal GRA departments at the centre of the reform processes would result in successful implementation of the modernisation strategy and hence in the intended effect at outcome level. However, it turned out that commitment to the Second Strategic Plan and the Modernisation Project Office's position, which had initially been considered at the centre of the modernisation process, was weaker than expected. Moreover, it had been assumed that the micro-level activities and results (e.g. strategies, policies developed) would be scaled within the organisation. However, the initiatives turned out to lack the backing of the organisation's leadership and were not implemented within the wider organisation. Furthermore, the implementation design for outcomes A and C was obstructed to some extent by the system boundaries, which are clearly demarcated in the results model and plausible. As the political will of the Ghanaian government and parliament lies beyond the project's scope of influence, the maximum result that the project could achieve was on the output level – increasing capacity of policy-makers and institutions relevant for accountability. The implementation of audit recommendations of GAS and recommendations of the PAC, GHEITI and PIAC is outside the project's sphere of influence.

Risks identified at the beginning of the project, in general, are plausible and comprehensive. However, the project design was largely built on the assumption that broad political will exists, there is steady commitment to reform processes at government and organisational level, and that the project could build on strong relationships of German technical cooperation with the partners. The risk of a change in government, and hence lack of commitment and continuity in key personnel, could have been reflected more prominently in the original design, e.g. through alternative implementation strategies for all intervention areas.

Moreover, the original design did not foresee a multi-level approach (i.e. inclusion of the subnational level) as well as cooperation across the levels of government to the extent implemented by the project. Despite this conceptual deficiency, interview partners noted positively that the GFG project reacted in a flexible manner to the stalled progress at the national level; the actual approach was deemed highly relevant by partners, external stakeholders and the intervention team itself to achieve the module objective (Int_35, 36, 37; WS_2).

Finally, several interview partners raised the issue of potential 'overload'. Overall, the project design targeted GFG from various angles and, hence, is in line with the BMZ sector strategy. Moreover, the project reflects priorities of funding partners: resource governance was added to the initial project design as a priority for BMZ. GHEITI and PIAC support were integral parts of the SECO co-financing, while support for parliament was a priority for USAID. EKN, finally, benchmarked its co-financing to support the GRA's Customs Division. But as a consequence, the actual approach of the project was at odds with the recommendation from the predecessor PEV report to 'streamline' activities further towards key departments in GRA and to downsize and shift support from GHEITI and PIAC to mainstreaming governance resource into tax administration (e.g. transfer pricing) and auditing (oil and gas unit/mining unit in GAS).

In terms of adapting to the changes that occurred in the framework conditions, the project was only moderately successful, according to the interview partners, as the political economy had not been sufficiently considered by the project team (**assessment dimension 4**). As mentioned earlier, the change in government in 2016 and resulting changes of (political) personnel and priorities further stalled the progress of the previous years (Int_9, 14, 36; WS_1). This becomes evident when comparing 'game-changing' strategic framework documents and legislation passed in 2016 and earlier (see list of relevant strategic documents above) to later years that saw less progress on the legislative/regulatory frameworks. Moreover, the change in government affected long-term relationships within GRA and with leading personnel at GRA that German technical cooperation had established since 2003. It also reduced commitment to the Second Strategic Plan set up by the previous government and leadership. As these difficulties had not been sufficiently reflected in the project design (e.g. outlining several alternative options) the project continued to apply its implementation strategy, which largely built on the continuation of the predecessor project. Moreover, interview partners criticised the project's conservative approach to maintaining contact with stakeholders even though they were no longer in power or an initiative did not materialise (Int_35, 36). As such, efforts to establish relations with the new administration and to anchor the results among the new public officials were treated as secondary (Int_29; WS_2).

Nevertheless, the intervention staff managed to address evolving partner needs on a day-to-day working level (Int_19, 35; Foc_Dis_13, 15, 18). For example, the partners had asked for support for exploration of revenue collection models and stakeholder landscapes at subnational level. Despite not being provided for in the initial project design, the project followed up on the request. Besides accommodating the partner requests in this specific example, GIZ staff discussed needs and priorities with the partners in planning workshops for 2017, 2018 and 2019 and adapted the operational plan accordingly (document analysis). At the same time, the intervention declined other support requests that did not correspond to the strategic objectives (Int_34). These, however, did not manifest in progress at the outcome level due to the political economy of Ghana. Discussions held with the project personnel indicate that awareness was limited about the fact that in the Ghanaian context – as highlighted by sector experts (Foc_Dis_14) – some level of political support was necessary for engendering ownership on the part of the Ghanaian counterpart and for ensuring successful execution of the project. The development of capacity at the level of technical staff and progressive but unpowerful agents of change like civil society was insufficient for achieving the intended outcomes (see section 4.3).

In addition to political changes, the sector also experienced exponential growth in donor support from 2015/16 onwards. The project, in particular the DRM component, was thus heavily confronted with changing framework conditions from the very beginning of the project period, which challenged the relevance of the project's approach and strategy. The project, however, reacted relatively late to these changes. Donor proliferation, in particular in DRM, favoured a 'pick-and-choose' mentality among partners, as stated by interviewees (Int_10; Foc_Dis 8), which complicated the implementation of the (structural) reforms advocated by the GFG project. In addition, new donors appeared better positioned to access the new GRA leadership (Int_36). The project team reacted to this change in framework conditions by gradually shifting and re-allocating project activities to the subnational level, which was neglected by other donors, and where German development cooperation was perceived to possess a comparative advantage (Int_20, 32, 29, 36; WS_1). Moreover, the project initiated a donor mapping in GRA that contributed to improved donor coordination in DRM. As a consequence, donor coordination improved over the course of the project and political leverage within the donor community was used to (successfully) push for a re-acceleration of the reform process. However, a more forward-looking approach could have prevented duplications of donor efforts, the occurrence of which was acknowledged by several interview partners (Int_10, 32, 36; Foc_Dis_8), and the project's reaction came relatively late (Int_36; WS_2).

Assessment of relevance

The **relevance** of the project is generally assessed as moderately successful (73 out of 100 points). The project was clearly anchored in the strategic reference frameworks made up of Ghanaian, German and international policies and strategies. However, the discrepancy between formal and de facto strategic commitments by the Ghanaian government and administration needs to be pointed out here. The project design can further be linked to several SDGs, such as effective, accountable and transparent institutions (SDG 16.6), full and effective participation of women (SDG 5.5) and women's equal access to financial services (SDG 5.A). Although natural resources governance is no longer a priority to the BMZ (in the given context), the project was well aligned to BMZ priorities during its implementation period, for example by approaching GFG through a holistic approach. The project was also found to contribute to the objectives of the overarching development cooperation programme Governance in Ghana. Therefore, the fit of the project into the relevant strategic reference framework is rated high, but not at a maximum, with 27 out of 30 points.

Regarding the project design's match with the core needs of the target group, the intervention is considered highly relevant in terms of working towards increased effectiveness and efficiency of public revenue management, in particular tax policy-making; increased accuracy and credibility of (the) budget (planning) on the national and district level; and more effective accountability mechanisms. Thereby, the linking of national and subnational level was acknowledged as highly relevant. The relevance of gender mainstreaming, in contrast, was not shared by individual interviewees. Organisational, national and international strategies nevertheless support the relevance of the intervention area. The module objective was also found to be relevant for the general population (indirect target group). While immediate linkages to the final beneficiaries are naturally difficult to establish for governance projects, the project explored them through (pilot) activities at subnational level and by supporting GRA's tax education programmes that were targeted at the wider population. Conceptual deficiency of the project design, however, remains regarding the definition of target groups. Relevance in this assessment dimension is thus rated 23 out of 30 points.

The analysis of the project design further revealed some limitations that reduce the rating in dimension 3 to 10 out of 20 points. The design of the project is evaluated as relatively adequate for the chosen module objective, in particular when considering the necessity to align with the German GFG approach as outlined in the respective sector strategy. However, a risk of overload, in particular with regard to additional partners added to the project through co-financing and the inclusion of resource governance, is inherent in the project design. Moreover, risks were not sufficiently considered by the project design, and the 'coping strategy' was to shift activities to the subnational level.

Finally, changing framework conditions, politically and with regard to the donor landscape, could have been addressed in a more forward-looking and timely manner. At the same time, the intervention staff actively engaged in donor coordination, which progressively improved over the course of the project, and it used political leverage within the donor community to push for a re-acceleration of the reform process. Finally, the intervention staff managed to address evolving partner needs. Therefore, this aspect is awarded 13 out of 20 points.

Criterion	Assessment dimension	Score and rating
Relevance	The project design[29] is in line with the relevant strategic reference frameworks.	27 out of 30 points
	The project design matches the needs of the target group(s).	23 out of 30 points
	The project is adequately designed to achieve the chosen objective.	10 out of 20 points
	The project design was adapted to changes in line with requirements and re-adapted where applicable.	13 out of 20 points
Overall score and rating		Score: 73 out of 100 points Rating: moderately successful

4.3 Effectiveness

Evaluation basis and design for assessing effectiveness

The assessment of the project's effectiveness was structured along three assessment dimensions. **Assessment dimension 1** dealt with whether the project achieved the objective on time in accordance with the objective indicators agreed upon in the contract. In this regard, the evaluation assessed the status quo of each of the outcome indicators of the results matrix. A necessary condition for using these indicators as the basis for

[29] The project design encompasses project objective and theory of change (= GIZ results model = graphic illustration and narrative results hypotheses) with outputs, activities, instruments and results hypotheses as well as the implementation strategy (e.g. methodological approach, capacity development strategy, results hypotheses).

assessment was that they fulfil the SMART quality criteria. An assessment was conducted as part of the evaluation's inception phase and indicators were, where necessary, adapted (see section 2.1). A challenging factor for the evaluation was the fact that the project received large amounts of co-financing from three different development partners, each adding a specific set of indicators to the project's initial set of outcome and output indicators. As this evaluation is mandated by BMZ, additional indicators from the co-financing were, however, not assessed under assessment dimension 1.[30] However, co-financing was considered throughout the evaluation as an integral part of the project. Table 3 presents the assessment of the outcome indicators, some of which required adaptations.

Table 3. SMART assessment of indicators

Objective indicator according to the offer/original indicator	***Assessment according to SMART criteria***	***Adapted objective indicator***
1. The national tax-to-GDP ratio increases by a total of 2%. Baseline value (2015): 17% Target value (2019): 19% Source: analysis of the nominal tax and inflation rates published by the budget and the Ghana Statistical Service.		
2. The BD and the Economic Research and Forecasting Division at the MoF comply with a greater number of steps as specified in the annual budget calendar. Baseline value: 4/16 steps Target value: 16/16 steps Source: analysis of compliance by the BD within the stages of budget preparation.	Deficiency of specificity: the formulation of the indicator is not sufficiently specific ('a greater number of'). However, this is solved through the target value. The indicator can thus be adapted accordingly.	2. The BD and the ESRD at the MoF comply with 16 steps as specified in the annual budget calendar. Baseline value: 4/16 steps Target value: 16/16 steps Source: analysis of compliance by the BD within the stages of budget preparation.
3. The number of recommendations made by the institutions responsible for transparency and accountability regarding revenue from extractive industries (GAS, PAC, GHEITI or PIAC) that are implemented increased. Base value: 4 of 11 by PIAC (40%); 1 of 11 by GHEITI (9%); 5 of 7 by GAS (71%); no recommendations made by PAC Target value: PIAC: 60%; GHEITI: 30%; GAS: 85%; PAC: 85% Source: analysis of reports from GAS, PAC, GHEITI and PIAC, public accountability actors (e.g. media, civil society, courts); government documents (e.g. reports, position papers, guidelines, decrees, bills).		
4. Increase from 0 to 232 in the number of persons who have been strengthened in the HR and training divisions at MoF (BD), GRA and GAS based on annual needs analysis and through the application of the gender mainstreaming concept.	Deficiency on relevance: the participation in training (output level) does not yet indicate whether the concept of gender mainstreaming has been applied by the officials.	4. Three-quarters (75%) of the officials (from GRA, TPU, GAS, and MMDAs) interviewed during the evaluation mission state that they made use of new knowledge on gender mainstreaming in their daily work in the past 12 months.

[30] Three indicators from co-financing were added to the assessment at output level; see assessment dimension 2.

Base value: 0/232 (total number of positions: 52 MoF, 114 GRA, 66 GAS) Target value: 232 (MoF 52/52; GRA 114/114; GAS 66/66) Source: analysis of the documentation consisting of organisational charts, job descriptions and databases of qualifications in MoF, GRA and GAS.		Baseline: 0% Target: 75% of officials (from GRA, TPU, GAS, and MMDAs) interviewed during the evaluation mission Source: qualitative interviews (using quantifiable scale for answers)

Assessment dimension 2 analysed how the activities and outputs of the project contributed to the attainment of the module objective 'GFG is improved in terms of effective public sector revenue management, budget credibility and accountability, particularly in the natural resources sector'. To fully consider the totality of activities implemented by the project (e.g. support to GRA's customs laboratory), three additional indicators from the co-financing were added to the assessment, as outlined in section 2.1. In line with the format of a Central Project Evaluation mandated by BMZ, the evaluation focused on the output indicators as depicted in the project's results matrix (see GIZ, 2019i).

To answer this question, the evaluation team decided to apply a mechanisms approach, which seemed most suitable for this evaluation for the following reasons. Firstly, it required only one case with good-quality data sources. Secondly, it answered the guiding questions of why and how the observed impacts were achieved, which were at the core of the knowledge interest of GIZ. In addition, this approach was in line with the terms of reference's prescription of a theory-based evaluation that relies on the intervention's ToC as a basis for analysis. Specifically, the evaluation team implemented a **contribution analysis**, which analysed the extent to which observed (positive or negative) results can be associated with the intervention (Mayne, 2001). A contribution analysis differs from other forms of theory-based evaluation as it not only analyses the hypotheses of the ToC, but also seeks to identify alternative explanations that may explain observed impacts. It does not seek to prove that one factor 'caused' the intended results but analyses the extent to which the intervention contributed to the observed results.

Data from various sources was gathered to analyse the causal hypotheses between inputs, outputs, outcomes and impacts formulated in the ToC (in this case, the results model). Eventually, a contribution analysis seeks to construct a credible 'performance story' to show whether the intervention was a relevant factor, possibly together with other factors, to lead to the observed change (Mayne, 2001). Context factors that played a role in achieving (or not achieving) the intervention's objective were explicitly considered in the contribution analysis. The analysis focused on four hypotheses underlying the ToC:

- The **first hypothesis** (related to output A) was that by improving the capacity of the GRA and the TPU (under the MoF), the project will increase the effectiveness and efficiency of public revenue management, in particular tax policy-making.
- The **second hypothesis** (related to output B) was that by strengthening the capacity of the BD, ESRD (under the MoF) and district administrations for budget planning and formulation, the project will increase the accuracy and credibility of (the) budget (planning) on the national and district level.
- The **third hypothesis** (related to output C) was that through increased collaboration among stakeholders and improved technical capacity of policy-makers and organisational capacity of domestic accountability and oversight institutions, accountability, particularly in the natural resources sector, will improve.
- Finally, the **underlying hypothesis** of intervention area D was that capacity development, which is equally accessible for women and men, will contribute to increased awareness of gender mainstreaming and thus more gender-sensitive policy-making, budgeting and auditing.

As a methodological guideline, the evaluation team worked along the following six steps established by John Mayne (2001), who developed the contribution analysis approach:

- Set out the specific evaluation questions to be addressed.
- Develop a ToC and risks to it.
- Gather the existing evidence on the ToC.
- Assemble and assess the contribution story/performance story and challenges to it.

- Seek out additional evidence.
- Revise the performance story.

Steps 1 and 2 were realised during the evaluation's inception phase. The hypotheses to be analysed are listed above, referring to the four identified fields of action described in section 2.2. Gathering evidence on the ToC (step 3) began with the document review and interviews during the inception mission and was fully executed during the evaluation mission. The assembling and assessing of the contribution story (step 4) were also initiated in the inception mission and were fully executed through data triangulation and synthesis at the end of and after the evaluation phase. Steps 5 and 6, i.e. seeking out additional evidence and revising the performance story, formed part of the evaluation phase through regular reflections by the evaluators on the gathered evidence.

To complement the contribution analysis and to analyse the relationships revealed through it in more depth, the evaluation team also applied an adapted version of the **most significant change (MSC) approach**. This qualitative evaluation method makes use of storytelling and assumes that certain less visible impacts and unintended results can best be identified through key events or changes experienced by the main stakeholders. Particularly in complex multi-stakeholder environments with limited transparency, this approach can offer valuable insights that are difficult to capture otherwise (Davies & Dart, 2005). The MSC approach was used for several questions in the effectiveness, impact and sustainability assessment dimensions, because in these areas MSC has most potential to reveal more hidden results and relationships.

Assessment dimension 3 addressed unintended positive and negative changes. In this respect, the evaluation team assessed whether the project produced any positive or negative unintended results at the outcome or output level – and if so, why. Furthermore, the team analysed how the project dealt with the risks regarding unintended negative consequences and whether its mitigation measures (if existent) were adequate. Finally, the evaluation team explored how unintended positive results were monitored and exploited by the project. To answer these questions, the evaluation team applied an explorative design in the form of an adapted version of the MSC analysis in combination with a contribution analysis, as described above.

To evaluate the effectiveness criterion, the evaluation team used the following **data collection methods**: (1) document analysis of internal and external project documents including progress reports, monitoring data by the project, additional macroeconomic data (the latter only on the impact indicators), and relevant strategy documents such as the capacity development strategy or steering structure; (2) semi-structured and narrative interviews with project staff, representatives of the partner institutions and with external stakeholders; and (3) desk research on GFG and natural resources management in the Ghanaian context. Quantitative primary data collection, such as through a standardised survey, was not suitable for this study, as the project worked in a complex environment and had sensitive information policies. Finally, a quantitative survey at the indirect target group level (entire population of Ghana) was not possible or suitable either, given the resources available and the fact that the project did not directly target its activities at the population at large. Consequently, there is a long causal chain between the project's activities and potential impacts measurable at the population level.

As such, the majority of collected data – with the exception of the quantitative monitoring data – was of a qualitative nature. This enabled the team to analyse causal relationships and their explanations in great depth. However, it also increased the risk of a number of biases, namely researcher bias, memory bias of stakeholders (favouring more recent activities and changes), and bias due to the interview environment. The latter is particularly relevant as a number of interviews were conducted alongside the follow-on project's operational planning workshop. To counterbalance this limitation as much as possible, the evaluation design included several means of **triangulation**. Firstly, data sources were triangulated where possible, for example between monitoring data and qualitative interviews with different stakeholders, as indicated in the evaluation matrix in Annex 1. Data triangulation also included the validation of preliminary insights with partners, GIZ staff and representatives of the direct target group (e.g. through interviews and a debriefing session). Moreover, the evaluation team ensured researcher triangulation by reflecting research results between the international and the local evaluator and additionally discussing critical and controversial information with an international backstopper. Finally, the evaluation team made sure to include external stakeholders (e.g. research institutions, civil society, other international partners) in the interview plan and looked for relevant external reports where possible to put the information from internal documents and interviews with project participants into perspective.

Furthermore, the approach faces a risk of biased or dishonest answers that may affect validity. However, explorative interviews during the evaluation's inception mission with project staff and partners indicated that communication was honest and appreciative between all actors. The risk of bias can hence be considered limited.

Finally, given the qualitative nature of the evaluation and the generative/mechanisms approach chosen for the research design, the external validity of this study needs to be assessed critically. To address this issue, the evaluation team made the context and assumptions of the research as transparent as possible within this report. This allows the reader to assess the conclusions of the evaluation independently and if required transfer them to a different context.

The assessment of effectiveness was based on the project proposal and modification offers, the project's own monitoring system (including baselines) and progress reports both to BMZ and co-financing partners that provide detailed and regularly updated assessments of progress towards the achievement of indicators at both output and outcome levels in the intervention areas of the GFG project. The evaluation team further drew on official (government) reports on the budget and data from the Ghana Statistical Service, most notably in support of the assessment on progress against the revenue outcome indicator. With regards to intervention areas B and C (budget management and domestic accountability), the evaluation drew more heavily on the overall reports prepared by the implementing partners (e.g. GHEITI, PIAC) and on the results obtained from stakeholder interviews. Despite those efforts, most indicators were found to be project-specific and could not be validated through secondary data. In these cases, monitoring data was validated through interviews and group discussions.

Analysis of effectiveness

With regard to achieving original and, where applicable, adapted module objective indicators, the project has not reached its targets (**assessment dimension 1**). The original module objective indicator 1 (O.1) could not be reached. However, this was due to factors that lay largely outside the system boundary – a conceptual limitation of the indicator (see also section 2.2): the tax-to-GDP ratio sets absolute tax revenues in relation to GDP. It therefore depends to a large extent on the measurement of GDP which itself is subject to numerous influencing factors. The indicator therefore does not enable conclusions to be drawn on the (improvement of the) efficiency and quality of the tax administration and policies, as pointed out in numerous consultations. Instead, absolute tax revenue at national level was discussed as being a better, more suitable indicator; however, due to the deficiencies in the results model outlined above, an increase in absolute tax revenue lies outside the project's system boundary. Discussions further pointed out that a new assessment – following up on Ghana's relatively poor rating (C on a grading system ranging from A to D) in 2017 – of the TADAT could allow for conclusions on the (improvement of the) efficiency and quality of the tax administration (Int_23). However, a renewed assessment has not yet materialised. Attainment of the outcome indicator has further been affected by GDP being rebased in 2018 by the Ghanaian government, which is now calculated using the statistical price level of 2013 instead of 2006. This has resulted in an increase in GDP by about 25%, which made the Ghanaian economy more attractive to investors but also caused the tax-to-GDP ratio to shrink (from about 15.6% to 12.6%) despite an increased absolute tax revenue.[31] However, as noted in interviews and project documents, a 2% increase over the base year of 2015 (to 19% tax-to-GDP) would not have been achieved even under the previous calculation basis (Int_2, 29, 36; Foc_Dis_14, 19; WS_1, 2; GIZ, 2019f).

Module objective indicator 2 (O.2) was partially achieved (56%). The budget calendar, which is published annually, summarises the legal requirements, mainly from the PFM Act (Government of Ghana, 2015c), for the preparation of the forthcoming budget in monthly steps. In 2019, the BD and ESRD complied with 9 of 16 steps (GIZ, 2019e); in 2018, compliance was higher, with 11 of 16 steps (GIZ, 2018f). In 2019, four steps were delayed (including stakeholder consultations and policy and budget technical hearings) and one step (publication of 2019 budget implementation instructions) was not implemented. Nevertheless, it was acknowledged that, overall, the legal requirements for budget preparation are better implemented than at the beginning of the project, that compliance with the budget calendar is ultimately very high, and that the budget was always presented to parliament in good time (Int_29; Foc_Dis_5, 15, 27; WS_1, 2).

Module objective indicator 3 (O.3) was also partly achieved (66%). In 2019, 58% of all recommendations from GAS audit reports (as compared to the target of 85%), 61% of recommendations from GHEITI reports (target 30%) and 54% of recommendations from PIAC reports (target 60%) were followed up on. Compared to the baselines, this constitutes an increase for PIAC (baseline 40%) and GHEITI (baseline 9%) but a decrease for GAS (baseline 71%) recommendations. It should be noted that the number of recommendations from the GAS

[31] EUR 36,228,689 in 2017 (OECD, 2020).

was very low with 7 recommendations in 2014; this increased substantially to 715 in 2018.[32] An internal audit function responsible for implementing GAS recommendations, which was expected to improve the implementation of recommendations, was not set up until the end of the project. As for the PAC, in 2014 no recommendations were implemented, but in 2019, the committee also did not follow up on its recommendations. Even though the indicator was only partly achieved, examples illustrate successes of the respective institutions; for example, public discussions based on the PIAC reports contributed to the recovery and return of GHS 403 million (about EUR 66 million) in oil revenue into the 2019 budget. The amount was originally disbursed in 2017 as part of the Annual Budget Funding Amount but was neither accounted for nor traceable. Improvements in accountability and revenue management in the extractive sector have been achieved in part by successfully supporting a number of legal reforms. The Petroleum Exploration and Production Act, for example, tightened procurement and contract registration requirements; a new version of the Company's Act provides for more transparency in the ownership structure; and regulations were further incorporated into the Mineral Income Investment Act, which set clearer guidelines for the use of funds (GIZ, 2019e). Finally, collaboration between GAS and the PAC had been targeted by the project and is said to have improved (Int_30).

The fourth module objective indicator was adapted by the evaluation team in the inception phase of this evaluation due to deficiencies in the SMART criteria. As the indicator was found to be an output-level rather than outcome-level indicator, an alternative indicator was suggested, i.e. measuring the extent to which the gender mainstreaming concept was actually *used* by the participants of the training. This question was supposed to be answered through closed interview questions. However, only 2[33] of the 18 interview partners from relevant units at MoF, GRA and GAS as well as from municipal assemblies participated in training and reported to have continued working on gender mainstreaming (both interviewees were female and gender focal persons) (Int_25; Foc_Dis_10). All other interview partners were not aware of training on gender mainstreaming taking place and did not perceive themselves as part of the target group, which can be seen as an indicator that gender mainstreaming has not yet been fully achieved at the partner institutions. The adapted module objective indicator[34] (O.4) could hence not be achieved.

In contrast to the outcome (module objective) indicators, the project was relatively successful in attaining its output indicators. This discrepancy, as will be shown in the analysis of the individual output indicators, can be traced back to deficiencies in the results model and project design on the one hand (see section 2.2), and changing framework conditions on the other hand. More specifically, progress in output A was significantly hampered by the fact that GRA had shown little receptiveness to implementing internal reform measures (WS_1; Int_9, 14, 2, 13) as well as an inadequacy of the project's bottom-up approach (micro-level activities and results) and selection of departments to successfully cause change on the outcome level. In outcome area C, capacity alone has proven insufficient to increase accountability, and the capability of the stakeholders and the political economy was not sufficiently considered in the project design.

For outcome area D, deficiencies were identified regarding the linkage of training on gender mainstreaming on an individual (capacity development) level to the institutional (policy) level. Apart from conceptual deficiencies (risks, changing framework conditions), an explanation is also to be found when looking at implementation efficiency (see section 4.5). Outcome area B, in contrast, was relatively successful on the outcome level and showed a direct link between outputs and outcome. Outcomes on the subnational level are, however, not covered by the indicator.

Progress towards the project's stated and, where applicable, adapted indicators will be analysed for the four different action areas separately in the following paragraphs (**assessment dimension 2**).

In **intervention area A,** the defined indicators were mostly achieved at the end of the project term. Limited progress on the respective outcome objective suggests that the **first hypothesis** (related to output A) can only be partly confirmed. While loopholes in tax legislation could be closed through the relevant policies submitted by the TPU, and improvements are to be found in fiscal and revenue forecasting, enhanced taxpayer services and

[32] The project's monitoring data does not provide absolute numbers for 2019.

[33] Applying the broader definition from the intervention team, including MoF.

[34] It should be noted that the initial module objective indicator was achieved according to the project's monitoring: the number of people trained using the gender mainstreaming concept is reported to be 644, thus exceeding the target value of 132. However, the evaluation team discovered a discrepancy in the intervention team's and interview partner's understanding of gender training: the intervention team counted more than 200 participants in training at the MoF referring to the inclusive process of developing a gender strategy, but an interview partner raised the point that gender-related training was only expected to be conducted after the gender strategy was passed (at the time of the evaluation, the strategy was only available in draft form). For these and the given methodological reasons, the evaluation report only considered the adapted indicator.

the handling of imported goods (customs), the project's objective to contribute to the modernisation of the tax administration (GRA) could only be met to a limited extent for the above provided reasons.

In line with the partly confirmed impact hypothesis (see above), the project's activities in the intervention area were twofold: on the one hand, activities targeted the tax legislation, namely through supporting the TPU under the MoF, to contribute to more effective and efficient revenue management. Therefore, it supported the TPU with the elaboration of five tax laws or policy documents (Customs, Excise Duty, Excise Tax Stamp, Income Tax, Value Added Tax) (GIZ, 2019e; Foc_Dis_18). This is captured in output indicator A.1. The indicator was overachieved; further support to the TPU after the achievement of the indicator had, however, been discussed and agreed on with SECO due to difficulties in GRA (see below). To achieve this result, the project employed several short-term experts with specific legal or technological expertise (including soft skill training, e.g. report writing and leadership); this was appreciated by the interviewed MoF staff (Foc_Dis_18) (indicator A.5). Short-term experts were deployed to develop a revenue forecasting model for the TPU and technical training thereon, which was equally perceived as highly relevant (indicator A.5). Along with the update of GRA's revenue forecasting model and exchanges of both entities on revenue forecasting, this aspect was mentioned as one of the MSCs the project achieved (Int_19, 27, 29, 37; Foc_Dis_12, 18, 19). Finally, the project also supported the participation of selected staff in international conferences.

On the other hand, the project targeted the tax administration (GRA) through various angles to contribute to more effective and efficient revenue management. To begin with, the Total Revenue Integrated Processing System in 2018 was rolled out to all 67 DTRD Offices (indicator A.2) (GIZ, 2018f). Second, the project had initially foreseen that the implementation of GRA's Second Strategic Plan would contribute to the modernisation process. M&E reports according to the plan, as targeted by indicator A.3, were, however, not compiled. Instead, the project supported GRA's Modernisation Project Office, responsible for implementation of the Second Strategic Plan and donor coordination, with a short-term consultant to clarify roles and responsibilities, and conducted donor mapping in 2018 that identified several overlaps in the activities of donors (Int_10, 14). Third, the project further supported GRA in deploying more technological approaches to enhance taxpayer services and improve revenue mobilisation (indicator A.I). By the end of the project period, GRA had introduced the Integrated Tax Application and Preparation System app (ITAPS) as an online mobile application platform that enables taxpayers to file and pay taxes online (GIZ, 2019h). Support was also provided to GRA's tax education programmes, including a major tax campaign in 2017 (see section 4.2). Fourth, organisational development at GRA was targeted by providing a short-term expert who reviewed the existing PMS of GRA and made a number of recommendations on how to merge it with the public service's PMS. The system is currently being piloted; however, due to lack of support from GRA's top management, it has not been implemented on a broader scale within the project term (indicator A.3). The same applies to a study on knowledge management as well as the gender policy (see below) (Int_9, 14; Foc_Dis_1; WS_1). A short-term consultancy was deployed to update the GRA's forecasting model, which helped to block loopholes identified in the aforementioned TADAT assessment.

Finally, co-financing from EKN was used in intervention area A to support the customs department of GRA (more specifically, the customs laboratory) through the procurement of two mobile laboratories and other modern equipment. In addition, a short-term expert was provided to train the customs laboratory staff in the effective use and maintenance of the procured equipment; participation in international conferences (World Customs Forum) and study tours to the Netherlands' customs lab were financed. The training was seen as very useful by the trained personnel, and training content was incorporated into the standard training modules for new officers. As a result, in particular due to the new equipment and its effective use, the average time taken for customs to test imported goods (indicator A.II) was reduced from 72 hours to 24 hours (Foc_Dis_13; GIZ, 2019h). Indicator A.III on clearance and turnaround times at ports could not be assessed as initially planned. The foreseen Time Release Study for the customs department has not yet materialised (Int_29).

Table 4. Attainment of output indicators in intervention area A

Output indicator *(partly adapted for the evaluation, see section 2.2)*	***Attainment of indicator***	***Source***	***Achieved during project term***
A.1 The TPU has submitted two additional measures for framing tax policies based on examples of	Baseline value (2014): 3 Target value (2019): 5 Actual value: 8 (elaboration of 5 additional	GIZ, 2019e; Foc_Dis_18	Yes

international good practices to the Cabinet.	tax laws or policy documents: Customs, Excise Duty, Excise Tax Stamp, Income Tax, Value Added Tax).		
A.2 Internal GRA audit reports confirm standardised work procedures (e.g. PMS, client charter or standardised laboratory procedures) have been applied in 48 out of 67 offices of the DTRD and in local laboratories of the Customs Division.	Baseline value (2014): 16 GRA offices have started to use the Operational Manual, provide customer care and have a client service charter in place. The PMS is not yet being applied. Standardised customs procedures are being applied in the central laboratory. Target value (2019): standardised work procedures have been applied in 48 out of 67 DTRD offices and local laboratories of the Customs Division. Actual value: 1 out of 3 manuals (taxpayer services, compliance enforcement and debt management, audit) are being applied in the 67 DTRD offices.	GIZ, 2018f; Foc_Dis_13	Yes
A.3 The GRA management has implemented two recommendations a year from M&E reports on the Second Strategic Plan 2015–2017.	Baseline value (2014): 0 Target value (2019): 2 Actual value: N/A. Instead of regular monitoring reports, a mid-term evaluation of the Second Strategic Plan was conducted. However, as this mid-term evaluation report is the only document available, it cannot be assessed if the recommendations were followed up.	Government of Ghana, 2016c	
A.4 Internal audit reports of GRA confirm that standardised working procedures (e.g. PMS, audit taxpayer services, compliance, enforcement and debt management manuals) have been applied.	Baseline value (2014): 16 GRA offices have started to use the Operational Manual, provide customer care and have a client service charter in place. The PMS is not yet being applied. Standardised customs procedures are being applied in the central laboratory. Target value (2019): standardised work procedures have been applied in 48 out of 67 DTRD offices and local laboratories of the Customs Division. Actual value (2019): 1 out of 3 manuals (taxpayer services, compliance enforcement and debt management, audit) are being applied in the 67 DTRD offices.	GIZ, 2019e; Foc_Dis_1	Yes
A.5 Three-quarters (75%) of the TPU staff interviewed during the evaluation mission state that they made use of new knowledge on international taxation, tax analysis, tax laws and/or revenue forecasting in their daily work in the past 12 months.	Baseline value (2014): 0% Target value (2019): 75% Actual value: can only be assessed on a qualitative basis due to limited number of interviewees; TPU was supported by several short-term experts with specific legal or technological expertise (including soft skills training, e.g. report writing, leadership, research tools), which were highly appreciated by the interviewed staff.	Foc_Dis_18	Yes
A.6 Taxpayers had received information and given feedback on tax laws,	Baseline value (2014): preparations to develop taxpayer educational plan on tax	GIZ, 2019e; participant	Yes

policies and reforms through educational programmes.	laws being developed . Target value (2019): at least 5 taxation educational programmes held on annual basis. Actual value: 12 taxation educational programmes held.	lists of 4 additional tax education programmes in 2019	
A.I. The GRA has implemented online services e.g. e-filing, e-registration, e-payment, e-tax payer services.	Baseline value (2016): 0 Target value (2019): 2 out of 4 online services available. Actual value: 2 (ITAPS, incl. e-filing (PIT) and e-payment).	GIZ, 2019h	Yes
A.II The average time taken for customs to test imported goods has been reduced.	Baseline value (2014): 72 hours Target value (2017): 48 hours Actual value (2019): 24 hours and 12 hours for some goods such as alcoholic beverages.	Foc_Dis_13; GIZ, 2019e	Yes
A.III Clearance and turnaround time at ports has been reduced.	Baseline value (2014): air cargo – 24 hours, sea cargo – 72 hours (total 96 hours) Target value (2017): reduce each baseline figure by 8% (air cargo: 22 hours, sea cargo 66 hours, total 88 hours) Actual value (2019): unknown; the Time Release Study for the customs department has not materialised.	Foc_Dis_13; GIZ, 2019h	/

In **intervention area B**, the project also mostly achieved its objectives. Here, substantial progress was made in keeping to the budgetary timelines/calendar as well as in improving the quality of the budget preparation through fiscal risk analysis and revenue forecasting (synergy with intervention area A). The project also contributed to improving the quality of the (composite) budget at district level (Foc_Dis_5, 10, 20; WS_1; Int_6, 14, 15, 27). The **second hypothesis** (related to output B) can thus be confirmed: by strengthening the capacity of the BD and ESRD and of district administrations for budget planning and formulation, the project has increased the accuracy and credibility of the budget on the national and district level. In addition, pre-conditions for further progress with regards to budget planning and formulation on the subnational level were explored yet remain limited to a few pilot districts.

To strengthen the capacity of the BD for budget planning and formulation, the GFG project supported the development of two standardised work procedures, namely the Standard Budget Operating Procedures for the Engagement with Parliament in the Oversight of the National Budget Process (2017) and the Fiscal Risk Management Framework (2018), which are currently being used (indicator B.1). Furthermore, the project worked with the ESRD to support the set-up of a Fiscal Risk Unit, which, in 2019, published Ghana's first fiscal risk report (GIZ, 2019e). Another important result regarding the support to the MoF was the development of a web-based tool that increases the efficiency and accuracy of non-tax revenue forecasting for and with the non-TPU. Therefore, GIZ provided non-TPU with a short-term expert, capacity building and facilitation packages for roll-out of a web-based tool in all MDAs. Despite this result not being reflected in the project's output indicators, it was often mentioned – along with revenue forecasting at GRA – as one of the MSCs the project achieved (Int_19, 27, 29, 37; Foc_Dis_12, 18, 19).

To strengthen the capacity of district administrations, the project facilitated cooperation between six selected districts (Adenta, Ga South, Kpando, Nsawam, Shai Osudoku and Yilo Krobo) with the BD of the MoF and the MLGRD to produce draft 2020 composite budgets. This support provided leveraging synergies with the SfDR module (indicator B.2). These same districts also successfully disseminated the 2019 Citizens' Budget, partly with (financial) support from GIZ (GIZ, 2019e). Finally, effort was made to establish closer cooperation between GRA and district assemblies. As such, the project has successfully supported GRA staff to undertake exploratory missions to districts and to pilot/identify synergies in the fields of data sharing/joint data collection and taxpayer education in three selected pilot districts (Adenta, Tamah, Ga East) (indicator B.3) (GIZ, 2019e).

Table 5. Attainment of output indicators in intervention area B

Output indicator *(partly adapted for the evaluation, see section 2.2)*	***Attainment of indicator***	***Source***	***Achieved during project term***
B.1 The BD in the MoF uses three additional standardised work procedures that are documented in writing every year to audit the draft budgets of the MDAs.	Baseline value (2014): some standardised work procedures used; there is no written documentation of the procedures. Target value (2019): 3 standardised work procedures are used; the procedures are documented in writing and published. Actual value: 2 standardised work procedures are in use: Standard Budget Operating Procedure (2017), Fiscal Risk Management Framework (2018).	GIZ, 2019e; Int_19, 27, 29, 37; Foc_Dis_12, 18, 19	Yes
B.2 Six selected metropolitan, municipal or district assemblies produce draft budgets on the basis of consultations with the BD, with the MLGRD and with the relevant line ministries.	Baseline value (2014): 0 Target value (2019): 6 Actual value: 6 MMDAs have now produced a budget in consultation with BD and MLGRD.	GIZ, 2019e; Foc_Dis_10, 20	Yes
B.3 Pilot MMDAs identified according to clear criteria receive GRA support for mobilising IGF.	Baseline value (2014): 0 MMDAs identified and criteria not defined. Target value (2019): 3 MMDAs identified according to clear selection criteria. Actual value: 3 MMDAs have been identified according to clear selection criteria.	GIZ, 2019e; Int_35	Yes

In **intervention area C**, the project partly achieved its objectives as shown by the indicators. The **third hypothesis** (related to output C) is therefore partly confirmed: through increased collaboration among stakeholders, accountability, particularly in the natural resources sector, was improved. However, the *capability* of domestic accountability and oversight institutions was still rated low, and the institutions' technical capacity did not improve significantly over the course of the project[35] (Foc_Dis_14). With regards to policy-makers, improved technical capacity did not manifest in significant changes due to political economy issues (Foc_Dis_14).

To contribute to the given objective, the project supported advocacy by PIAC and GHEITI through the dissemination of reports and, through the collaboration with the IFEJ, the discussions of findings in the media. As such, 48 recommendations from PIAC and 38 from GHEITI were discussed in public and have informed the review of 6 pieces of legislation (2 for PIAC, 4 based on GHEITI recommendations) (indicator C.1). With a total of 84 recommendations being discussed, the indicator was overachieved, which was explained by the unprecedented effect of the collaboration with IFEJ (Int_21; Foc_Dis_11). Training was provided to the GAS unit on extractive industries, and the project supported the development of a manual for audits on extractives (Int_6). However, GAS reports on the extractive industry for the years 2015, 2016 and 2017 have not yet been released (indicator C.3) (GIZ, 2019e).

In addition, the project engaged in capacity building of members of the PAC and its secretariat (clerks) as well as in improved working relationships of GAS, PIAC, the FC and the PAC. To achieve this, it initiated meetings between the parliamentary committees and PIAC to discuss the PIAC reports and established regular exchanges between GAS and the PAC prior to the discussion of new audit reports. The documents and interviews resulted

[35] For PIAC and GHEITI, capacity is said to not have improved as it was already high before the project's start, as also stated in the PEV of the previous project (GIZ, 2015d; Foc_Dis_14).

in improved collaboration between the parliamentarians and public institutions in relation to the use of oil and gas revenue (Int_5, 6; Foc_Dis_4). Nevertheless, output indicator C.2 was not fully achieved: the FC almost reached the target of six audits of the extractive industries (two annually) with five reports being submitted to parliament within the target period of 6 months. However, the PAC did not manage to clear the backlog of reports from the previous years (Int_5, 6, 30; Foc_Dis_4). Ultimately, only 1 instead of the foreseen 21 general audits was submitted to parliament within the time frame envisaged. This indicates that capacity development (in the form of technical training to parliamentarians and clerks as well as a technical retreat for GAS and the PAC to jointly assess six reports) did not manifest in improved performance of the parliamentary committee. However, as reported in interviews, not only the backlog but also the initial six-month target, taken from the Public Expenditure and Financial Accountability (PEFA) rating, turned out to be difficult in light of Ghanaian parliamentary processes (Foc_Dis_11).

Finally, the project supported the roll-out of the CitizensEye application, initially developed by the GIZ Global Programme on GFG, in Ghana. No indicator was linked to the application; however, it was reported as being relatively successful in opening up other channels to request accountability. At the time of writing, there had been 3,000 downloads of the app in Ghana; a number which still can be increased. It was reported that users of the application unearthed corruption in public offices, leading to a retrieval of luxury vehicle tax funds of about GHS 260,000 (over EUR 40,000) into the consolidated fund (GIZ, 2019e; Foc_Dis_11). The application is meant to assist the Auditor General's office to conduct real-time follow-ups on the quality of service delivery.

Table 6. Attainment of output indicators in intervention area C

Output indicator *(partly adapted for the evaluation, see section 2.2)*	***Attainment of indicator***	***Source***	***Achieved during project term***
C.1 Recommendations of the yearly GHEITI and PIAC reports inform policies and strategies for the extractive sector and are publicly addressed (with the involvement of MoF and GRA).	Baseline value (2014): recommendations of 2014 EITI and PIAC reports are not systematically taken into account by policy-makers. Target value (2019): 6 recommendations of the yearly EITI and PIAC reports (1 recommendation per report per year) are addressed in policy documents, draft bills, public discussions or expert discussions. Actual value: 36 recommendations from GHEITI have been publicly discussed and have informed the review/passage of 4 pieces of legislation; 48 recommendations from PIAC have been publicly discussed and have informed the review of 2 pieces of legislation.	GIZ, 2019e; Int_21; Foc_Dis_11	Yes
C.2 The FC and the PAC submit 27 audit reports to parliament within 6 months of receiving the respective reports (PAC for all GAS reports, FC for reports on the extractive industries by GHEITI, PIAC, MoF).	Baseline value (2014): in 2014, 1 audit of the extractive industries was conducted but not submitted to parliament (to ease the backlog of PIAC and MoF reports 2011–2013) and 3 general audits were conducted (by PAC). Target value (2019): 6 audits of the extractive industries and 21 general audits (by PAC) to be submitted to parliament within 6 months of receiving the reports (total value: 27). Actual value: 5 audits of the extractive industries and 1 general audit (by PAC) have been submitted to parliament within 6 months of receiving the reports (total value: 6).	GIZ, 2019e; Int_5, 6, 30; Foc_Dis_4, 11	No

C.3 The organisational unit for extractive industries under GAS produces annual public reports on two completed audits.	Baseline value (2014): 0 Target value (2019): 2 Actual value: 0	GIZ, 2019e; Foc_Dis_11; WS_2	No

With regards to **intervention area D**, progress was partly achieved. At the time of the evaluation, there was still insufficient evidence to either prove or disprove the underlying results **hypothesis** of action area D (capacity development, which is equally accessible for women and men, contributes to increased awareness of gender mainstreaming and thus more gender-sensitive policy-making, budgeting and auditing) as both gender policies and training options are not yet fully rolled out at the respective institutions. However, evidence, e.g. from GAS, suggests that only a combination of capacity building at both individual (training) and institutional level (gender policy) leads to the intended effect.

With regards to capacity building at individual level, sensitisation workshops/training were conducted for staff members of GRA and GAS, including HR units. In the MoF, an inclusive process across all 8 divisions of the ministry to develop a gender policy has informed more than 200 officials on the issue of gender mainstreaming (indicators D.2 and D.3). The project also wanted gender-differentiated training needs to be considered when selecting participants for training programmes through sensitisation workshops or training (indicator D.3). However, participation in training programmes continues to be dominated by men even though gender-differentiated needs are considered more than at the start of the project (indicator D.3).

The development of gender policies, in contrast, targeted gender mainstreaming at organisational level. The project supported (through a short-term expert) the GRA to develop a gender policy, but implementation is still pending. The same is true for the MoF's draft policy (indicator D.4), which was developed in the aforementioned inclusive process. Finally, GAS was provided with a short-term expert to develop a gender policy and strategy whose implementation started in September 2018 (indicator D.4). Just like in GRA and MoF, this gender policy was originally intended to concentrate on internal processes (e.g. recruitment). However, GAS 'took it one step further' (Foc_Dis_11) and, based on the initial gender policy, developed guidelines to conduct gender-based/-sensitive audits. This was an unintended effect of the project (see Table 7).

Table 7. Attainment of output indicators in intervention area D

Output indicator *(partly adapted for the evaluation, see section 2.2)*	***Attainment of indicator***	***Source***	***Achieved during project term***
D.1 The HR and training divisions at MoF, GRA and GAS conduct training programmes, 80% of which are geared to gender-disaggregated training needs.	Baseline value (2014): 0% Target value (2019): 80% Actual value: 60%	GIZ, 2019e	No
D.2 The number of HR and training officers in MoF, GRA and GAS who have been trained in the concept of gender mainstreaming has increased to 20% of 110.	Baseline value (2014): 0% Target value (2019): 20% Actual value: 35% (39 out of 110 officers)	GIZ, 2019e	Yes
D.3 The number of partner officials (GRA, TPU, resource governance and districts) attending training on gender mainstreaming has increased.	Baseline value (2014): 0 Target value (2019): 200 partner officials trained with at least 30% women. Actual value (2019): 1,800 partner officials have been trained with at least 33% women.	GIZ, 2019e	Yes
D.4 A gender (mainstreaming) policy is	Baseline value (2014): no gender policies	GIZ, 2019e;	

developed and implemented for and by GRA, GAS and MoF.	Target value (2019): 3 gender policies, 1 for each institution Actual value (2019): gender policy implemented at GAS.	Int_5, 25; Foc_Dis_1, 11; WS_1	No

Most significant changes

Overall, the MSCs generated by the project according to the interview partners were as follows:

- Improvement of fiscal and revenue forecasting through the development and/or update of revenue forecasting models and respective capacity building in the MoF (Economic Strategy and Research Division) and GRA.
- Improvements in the quality of the budget (due to revenue forecasting, fiscal risk analysis and capacity building) on both the national and subnational level.
- Strengthening of the horizontal and vertical inter-institutional relationships and cooperation for revenue collection.
- Upgrade of the customs laboratory (in combination with increased human capacity in terms of usage and maintenance of new equipment) and reduction in turnaround times.
- Improvement of the legislative and regulatory basis for efficient and transparent taxation.
- Improved performance of the parliament's FC in processing PIAC reports, in compliance with the six-month target.

Strikingly, two of these outcomes were not foreseen in the original (BMZ) project design. First, the upgrade of the customs laboratory was only added through additional funding (and priorities) from EKN. Second, an improvement of horizontal and vertical inter-institutional cooperation had not been foreseen to the extent it was pursued and ultimately achieved by the project. Improved inter-institutional collaboration is a direct effect from synergies with the SfDR project.

With regard to **unintended positive or negative results (assessment dimension 3)**, the strengthening of the horizontal and vertical inter-institutional relationships and cooperation between MoF and GRA as well as between GRA, MLGRD and district assemblies appears to be an important positive result, especially in terms of its potential to follow up on the outputs achieved so far. No (unintended) negative consequences were reported by the interview partners. Inter-institutional relationships as well as other potential unintended results were not specifically considered in the project's monitoring system (Int_2, 29).

Furthermore, several **risks** were stated in the results model, corresponding to the risks brought up in the discussions with project team members. Despite the project team having comprehensive awareness of these risks, no systematic monitoring was done by the project. Risks in intervention area A related principally to sustained political and high-level administrative buy-in for the reforms, lack of donor coordination, and macroeconomic dynamics which lay outside the project's sphere of influence. Continuous political and high-level administrative buy-in for coordination of public finances between central and subnational levels were also linked to intervention area B. Interviews raised concerns that budget credibility may be influenced negatively by (ad hoc) political decisions, which hamper provision of accurate budget estimates (Foc_Dis_5). Regarding intervention area C on accountability, risks relate to insufficient capacity and lack of (continuous) political will of relevant public accountability actors for the implementation of recommendations and enforcement. In addition, sustainability concerns were raised about capacity development of elected decision-makers, i.e. members of the

PAC, and rotating memberships, e.g. in PIAC (Int_6). Finally, in intervention area D, risks equally include (continuous) willingness to implement reforms. Organisational culture and the diffusion of responsibility for gender mainstreaming (due to its status as a cross-cutting issue) within the project team were identified as other potential risks (Int_1; WS_1).

Assessment of effectiveness

In terms of its **effectiveness**, the project is assessed to be moderately unsuccessful (53 out of 100 points). Despite the achievement of most output indicators, this did not manifest in progress on the outcome level. Reasons were found to be rooted in deficiencies of the project design and results model (outputs A and C), as well as insufficient consideration of contextual changes (output A) and deficiencies in implementation efficiency (output D). As such, progress in output A was significantly hampered by the fact that GRA had shown little receptiveness to implement internal reform measures (WS_1; Int_9, 14, 2, 13) as well as an insufficiency of the project's bottom-up approach (micro-level activities and results) and selection of departments to successfully cause change on the outcome level. In outcome area B, a direct link between outputs and outcome is visible. In addition to the module objective indicator 2, which focuses on the national level, the project also contributed to improving the quality of the (composite) budget at district level. In outcome area C, outputs were only partly achieved. Here, capacity building alone has proven insufficient to increase accountability, and capability of the stakeholders and political economy issues were not sufficiently considered in the project design. Finally, regarding outcome area D, training on gender mainstreaming on an individual (capacity development) level could not be linked to the institutional (policy) level. Therefore, gender mainstreaming was not achieved in the partner institutions, with GAS being an exception.

Looking at the results of the intervention, the underlying hypotheses of the results model can be partly confirmed. Hypothesis 1 refers to the idea that through capacity building for GRA and the TPU, the project will increase the effectiveness and efficiency of public revenue management, in particular tax policy-making. While the support resulted in the closing of loopholes in tax legislation, improvements in fiscal and revenue forecasting, and the handling of imported goods (both mentioned as MSCs the project achieved) enhancing taxpayer services, the project's objective to contribute to the modernisation of the tax administration (GRA) could only be met to a limited extent. In contrast, hypothesis 2 can be confirmed: accuracy and credibility of (the) budget (planning) on the national and district level increased (one of the project's MSCs) through strengthened capacity (including tools) of the BD and ESRD and of district administrations. Hypothesis 3 in turn is only partly confirmed: technical capacity was insufficient to improve accountability, particularly in the natural resources sector. Increased collaboration among stakeholders, in contrast, could improve accountability mechanisms and is seen as a key vehicle for further improvements. Regarding hypothesis 4, evidence suggests that only a combination of capacity building at both individual (training) and institutional level (gender policy) leads to the intended effect. However, the empirical basis for this assessment is limited, as neither MoF nor GRA had fully implemented gender policies.

Table 8. Assessment of hypotheses at outcome level

Number	Hypothesis	Result	Data sources
1	By improving the capacity of the GRA and the TPU (under the MoF), the project will increase the effectiveness and efficiency of public revenue management, in particular tax policy-making.	Partially confirmed	Intervention proposal; progress reports; results model; interviews with project staff, partners and external stakeholders
2	By strengthening the capacity of the BD and the ESRD (under the MoF) and of district administrations for budget planning and formulation, the project will increase the accuracy and credibility of (the) budget (planning) on the national and district level.	Confirmed	Intervention proposal; progress reports; results model; interviews with project staff, partners and external stakeholders
3	Through increased collaboration among	Partially confirmed	Intervention proposal;

Number	Hypothesis	Result	Data sources
	stakeholders, and improved technical capacity of policy-makers and organisational capacity of domestic accountability and oversight institutions, accountability, particularly in the natural resources sector, will be improved.		progress reports; results model; interviews with project staff, partners and external stakeholders
4	Capacity development, which is equally accessible for women and men, will contribute to increased awareness of gender mainstreaming and thus more gender-sensitive policy-making, budgeting and auditing.	Not sufficient evidence for confirmation/rejection	Intervention proposal; progress reports; results model; interviews with project staff, partners and external stakeholders

For the evaluation of assessment dimension 3, it can be noted that the occurrence of unintended positive or negative results was not monitored systematically (25 out of 30 points). In this regard, the improvement of horizontal and vertical inter-institutional cooperation appears to be an important positive result, especially in terms of its potential to follow up on the outputs achieved so far. As further explained in section 4.5, this outcome was to a large extent due to advisory services which interlinked the broad stakeholder landscape of the GFG project where opportunities arose. No negative unintended consequences were reported. In addition, the risks stated in the results model corresponded to those found during the evaluation.

Criterion	Assessment dimension	Score and rating
Effectiveness	The project achieved the objective (outcome) on time in accordance with the project's objective indicators.[36]	10 out of 40 points
	The activities and outputs of the project contributed substantially to achieving the project's objective (outcome).[37]	18 out of 30 points
	No project-related (unintended) negative results occurred – and if any negative results occurred, the project responded adequately. The occurrence of additional (not formally agreed) positive results was monitored and additional opportunities for further positive results were seized.	25 out of 30 points
Overall score and rating		Score: 53 out of 100 points Rating: moderately unsuccessful

[36] The first and second dimensions are interrelated: if the contribution of the project to the objective achievement is low (second dimension), this must be considered for the assessment of the first dimension also.

[37] The first and second dimensions are interrelated: if the contribution of the project to the objective achievement is low (second dimension), this must be considered for the assessment of the first dimension also.

4.4 Impact

Evaluation basis and design for assessing impact

The impact criterion measures to what extent the intervention contributes to the achievement of the objectives stated in the development cooperation programme as well as overarching development results. The **first assessment dimension** analysed to what extent the intended overarching development results occurred or are foreseen. In this case, based on the DAC/BMZ identifiers, the intervention aimed to achieve impacts mainly regarding participatory development and good governance (PD/GG-2). Furthermore, the project was supposed to contribute to gender equality (GG-1) and poverty reduction (AO-1). Further information on development markers and cross-cutting issues can be found in section 2.1.

In terms of the overarching programme (see section 2.1), the goal was to contribute to the development of good governance by strengthening Ghana's own resources and budget planning, as well as by improving transparency, internal accountability, participation and delivery of public services (programme objective: 'Contribute to the development of governance by improving transparency, internal accountability, participation and delivery of public services'). This was measured by three programme indicators:

- share of national expenditure on basic services (education, health) in total budget (P.1),
- annual number of cases of major irregularities dealt with by the PAC and FC (P.2), and
- number of ARICs working countrywide (P.3).

The GFG project aimed to contribute to the achievement of these indicators through its advisory support for increasing own revenues on both national and subnational levels (programme indicator P.1). Moreover, it made – under the programme – the main contribution to the attainment of the second programme indicator (P.2) targeting the Public Accounts and FC. The third programme indicator (P.3), in contrast, was pursued mainly through activities of the other contributing technical and financial cooperation measures (see also section 2.1). Finally, the project strived to contribute to increased revenue, a reduction in the budget and fiscal deficit and a broadened tax base in Ghana. These objectives can be found in the updated results model (see section 2.2).

For **assessment dimension 2**, the evaluation team then assessed if and how the intervention contributed to the intended overarching development results. Macroeconomic and fiscal imbalances, political will, readiness of the relevant stakeholders to implement reforms/laws (see section 4.3), and the timing of this evaluation, however, challenge the assessment of long-term impacts, as these are usually only observed several years after an intervention has ended. The GFG project has just completed its implementation, hence it has not yet been possible to collect robust evidence on the hypotheses between outcome and impact level. Nonetheless, the evaluation team used the contribution analysis in combination with an adapted MSC design (as explained in section 4.3) to assess the plausibility of contributions towards the intended long-term impacts. The following three **impact hypotheses** were assessed in terms of their plausibility. They reflect the impact hypotheses formulated in section 2.2.

- Improved GFG in terms of effective public sector revenue management will lead to increased revenue, for example via more tax compliance and less tax evasion, being used for sustainable and pro-poor development in Ghana.
- Improved GFG in terms of budget credibility and increased revenue, for example from extractive industries, will lead to a reduced budget and fiscal deficit.
- Improved GFG in terms of accountability, particularly in the natural resources sector, will lead to increased revenue from extractive industries being used for sustainable and pro-poor development in Ghana.

Long-term impacts from the predecessor projects are discussed in section 4.1.

The evaluation team also analysed if the intervention produced any positive or negative unintended results on the impact level, and how it dealt with these. By assessing the occurrence of any negative unintended consequences, the evaluation also assessed potential negative trade-offs between the ecological, economic and social dimensions of the project (**assessment dimension 3**).

The impact assessment was based on key documents referred to above (including programme progress reports), official data, interviews and focus group discussions with partners, beneficiaries and other external stakeholders, in particular sector experts.

Analysis of impact

When analysing the project's contribution to the overarching development objectives mentioned in the programme proposal (**assessment dimension 1**), the goal was to strengthen national resources and budget planning, and to improve transparency, internal accountability, participation and delivery of public services. The project's contribution to these (programme) objectives is plausible (see also section 4.2). The project itself aimed to strengthen resources, budget planning and transparency, accountability and participation (e.g. through the Citizens' Budget Dissemination Project). It also targeted the delivery of public services through accountability mechanisms like the CitizensEye application. Progress towards the attainment of the programme's objectives is measured – in the programme's own monitoring – by an increase in national expenditure on basic services (e.g. education and health) (P.1), an increase in the annual number of cases of major irregularities dealt with by the Public Accounts and the FC (P.2), and an increase in the number of audit committees working countrywide (P.3). In light of the project's design, the assessment regarding the project's relevance (see section 4.2) revealed that the project only directly contributed to P.2 and indirectly to P.1 and P.3. P.1 has not yet been achieved as the 2019 budget only showed a minor increase in national expenditure on education (17.7%, target value 2019: 24%) and health (8.3%, target value 2019: 10%). P.2 has not been achieved for the PAC (1 general audit submitted, target value 21) but has almost been achieved for the FC (5 audits of the extractive industries, target value 6). P.3 (ARIC) was not a focus of the project. Nevertheless, it can be noted positively that the project tried to influence the political level to improve implementation of the PFM Act, which can be assumed to have contributed to the passing of the more operational PFM Regulations in 2018. An (unintended) effect at the impact level is that these regulations ultimately established audit committees nationwide (Int_38; Foc_Dis_11).

Besides the overarching programme and its indicators, progress regarding impact was further evaluated based on **wider macroeconomic impact indicators** that correspond to the project's results model (see Figure 1) and the overall programme objective.[38] Here, the indicators describe an overall positive tendency although the pace of progress has slowed down in recent years (see section 4.1). First of all, taxes collected as a percentage of GDP (module objective indicator 1) decreased from 17% in 2015 to 8.4% in 2019. As explained earlier, the decrease is mostly due to GDP being rebased. However, a 2% increase over the base year of 2015 would not have been achieved even under the previous calculation basis (WS_2). Documents and interviews nevertheless reported an increase in the number of registered taxpayers from about 1 million in December 2017 to about 1.5 million by July 2018 due to the introduction of the Taxpayer Identification Number, which was made a mandatory requirement to access several public services (e.g. registering a vehicle or receiving a driver's licence) (GIZ, 2018f). Second, the budget deficit remains below target at 3.3% of GDP (World Bank, 2020) but could be reduced from 7.3% in 2015 (GIZ, 2015b). The fiscal deficit was projected at 4.5% of GDP in 2019 (World Bank, 2020) and its tendency to shrink was regarded as a positive outlook. However, interviewees raised concerns regarding its calculation basis (Foc_Dis_11). An important achievement in this regard was also the establishment of the Fiscal Responsibility Advisory Council – whose impact, however, is yet to be demonstrated – as well as the introduction of the PFM Act and accompanying fiscal regulations (PFM Regulations, 2018) (Int_6). With the passing of the PFM Regulations, increased capacity for fiscal risk analyses and macroeconomic forecasts and the fiscal rule (maximum 5% deficit) enacted in the Fiscal Responsibility Law led to serious legislative advances, and institutional reforms were implemented to increase the credibility of the budget. Budget transparency, as envisioned in the results model, slightly increased from 51 to 54 between 2015 and 2019, drawing on the international benchmark of the Open Budget Index (Open Budget Survey, 2019). In light of an improved legislative and regulatory basis for PFM, it was highlighted that to ensure effective implementation, increased capacity, particularly at subnational level, would be necessary (Foc_Dis_11). Similarly, the legal basis and institutional framework for transparency and accountability are largely in place. Wide discretionary powers granted to political actors, however, affect accountable and transparent use of funds (Foc_Dis_11). In the natural resources sector, government exhibited positive funding support for enhancing institutional oversight of government spending (Int_6, 19). In the particular case of EITI, where government funding support is not statutory given that EITI principles are not yet domesticated, government still recognised the important role of EITI principles for good extractives sector governance and (continuously) committed to supporting, even if limited, the GHEITI course in line with Ghana's international obligations (Int_19). However, the perception of public

[38] I.e. to strengthen national resources and budget planning, and to improve transparency, internal accountability, participation and the delivery of public services.

corruption as measured by Transparency International's Corruption Perception Index deteriorated between 2014 (48) and 2018 (41) (Transparency International, 2020). In the fight against corruption, the Ghanaian government created the Office of the Special Prosecutor, which formally took up its work in 2018 but currently falls short of the high expectations (Foc_Dis_14).

In light of the political factors that influence the realisation of effective public sector revenue and PFM, the project can only make a limited contribution to wider macroeconomic impact (WS_1; Foc_Dis_11). Influencing factors (political economy and resulting implementation gap) as well as the limits of the project design to address the challenges are thus taken into account in the following contribution analysis (**assessment dimension 2**). First of all, it should be noted that the impact of inclusive (economic) development is subject to a relatively long impact chain. Taking this into account, **impact hypothesis 1** (increased revenue being used for sustainable and pro-poor development), according to the insights gained from the interviews and document analysis, is partly plausible, as an accountable and transparent use of funds is subject to effective accountability mechanisms (Foc_Dis_11). This argument further supports **impact hypothesis 3** (accountability, particularly in the natural resources sector, will lead to increased revenue from extractive industries being used for sustainable and pro-poor development in Ghana), which can be assessed as plausible on that basis. In addition, interview partners illustrated that increased revenue from IGF was used for community projects on the local level (Int_20; Foc_Dis_10, 20). Here, the argument was made that the immediate use of IGF for community development would also contribute to increasing trust in the revenue collecting authorities and hence compliance in taxpaying. Impact hypothesis 1 is, however, only partly plausible, as an increase in domestic/tax revenue is not to be expected due to the conceptual deficiencies outlined in section 4.2. **Impact hypothesis 2** (improved GFG in terms of budget credibility and increased revenue will lead to a reduced budget and fiscal deficit) is generally plausible, as the hypothesis – and thus the project design – addresses both the expenditure and revenue side (Int_37). Here, it should be noted that the project made important contributions to the improvement of the legal framework, e.g. through support to the TPU or lobbying for the 2018 PFM Regulations. The realisation of these overarching objectives, however, largely depends on the complete and effective implementation of the legal and institutional frameworks and effective cooperation/interaction between the national and subnational levels. The latter, being identified as a positive unintended effect on outcome and hence potentially at impact level, could thus be added as a **fourth impact hypothesis** that is deemed plausible and highly relevant in view of the (follow-on) project's approach: improved horizontal and vertical inter-institutional relations and cooperation will lead to an increase in revenue on the national and subnational (IGF) level being used for sustainable and inclusive development.

Finally, it should be mentioned that no project-related negative results at impact level have been observed. In this respect, interviews with the intervention team revealed that there was no impact-level monitoring of unintended (negative/positive) effects and risks (Int_2, 29).

Assessment of impact

For the first assessment dimension, this chapter has demonstrated that the impact indicators defined in the inception report have only been achieved to a limited extent. On the one hand, external factors such as macroeconomic factors and the political situation play a large role in explaining these shortcomings. On the other hand, the shortcomings are caused by the lack of fit of the programme indicators to the project's outcomes. However, it can be noted positively that the overall contribution of the project to the programme's objective is plausible. With regard to the second assessment dimension, the evaluation team found that the project's results can plausibly contribute to the overarching development objectives in the long run, although this impact chain is relatively long. However, the project's actual contribution to long-term development objectives is limited by its moderately unsuccessful attainment of outcome-level objectives, as outlined in section 4.3. This results in a rating of 25 points in assessment dimension 1 and 15 points in assessment dimension 2.

While the actual realisation of an impact largely depends on political will and readiness of stakeholders to implement reforms, the following impact hypotheses can be deemed plausible based on document analysis and synthesis of interview data:

- Improved GFG in terms of effective and accountable public sector revenue management, in particular at subnational level, will increase revenue being used for sustainable and pro-poor development in Ghana.

- An accountable and transparent use of funds for sustainable and pro-poor development, in particular at subnational level, will lead to more tax compliance and less tax evasion with potentially positive effects on revenue on both national and subnational level.
- Improved GFG in terms of budget credibility and increased revenue contributes to a reduced budget and fiscal deficit.
- Improved GFG in terms of accountability, particularly in the natural resources sector, will contribute to increased revenue from, among others, extractive industries being used for sustainable and pro-poor development in Ghana.
- Improved horizontal and vertical inter-institutional relations and cooperation will contribute to an increase in revenue on the national and subnational (IGF) level being used for sustainable and inclusive development.

Negative results at the impact level have not occurred, while additional positive results may be realised as a consequence of improved cooperation/interaction between the national and subnational levels. As there was no systematic monitoring of unintended results on impact level though, a few points were deducted from the rating (25 out of 30 points).

Criterion	Assessment dimension	Score and rating
Impact	The intended overarching development results occurred or are foreseen (plausible reasons).[39]	25 out of 40 points
	The objective (outcome) of the project contributed to the occurred or foreseen overarching development results (impact).[40]	15 out of 30 points
	No project-related (unintended) negative results occurred at impact level – and if any negative results occurred, the project responded adequately. The occurrence of additional (not formally agreed) positive results at impact level was monitored and additional opportunities for further positive results were seized.	25 out of 30 points
Overall score and rating		Score: 65 out of 100 points Rating: moderately unsuccessful

4.5 Efficiency

Evaluation basis and design for assessing efficiency

[39] The first and second dimensions are interrelated: if the contribution of the project to the objective achievement is low (second dimension), this must be considered for the assessment of the first dimension also.

[40] The first and second dimensions are interrelated: if the contribution of the project to the objective achievement is low (second dimension), this must be considered for the assessment of the first dimension also.

The efficiency criterion measures the extent to which objectives of an intervention have been achieved cost-effectively. An intervention is thus efficient when the most results are achieved with the available financial resources. This analysis can be done at two levels: production efficiency measures the transformation of inputs to outputs, whereas allocation efficiency measures the transformation of inputs to outcomes or impacts as well as synergies with other donors or projects. This evaluation focused on the production efficiency and those aspects of allocation efficiency dealing with cooperation and synergies.

When analysing the project's production efficiency (**assessment dimension 1**), the principle of yield maximisation was applied. This principle analyses the extent to which (even) more results could be achieved with the same financial means. The objective is thus not to reduce the intervention's budget, but to maximise results with the resources available. The evaluation team applied the 'follow-the-money' approach in this regard, for which all intervention expenses were identified and assigned to specific outputs. For this purpose, the GIZ efficiency tool was used. Once this mapping of costs was concluded, the evaluation team provided an assessment of the appropriateness of the costs per output, taking into account the perspectives of the intervention staff and external actors. In addition, qualitative interviews with project staff and partners were used to assess how much the output/resource ratio and alternatives were considered during the design and implementation process. Qualitative interviews were also used to assess the additional evaluation question on the value added of advisory services (see section 1.2).

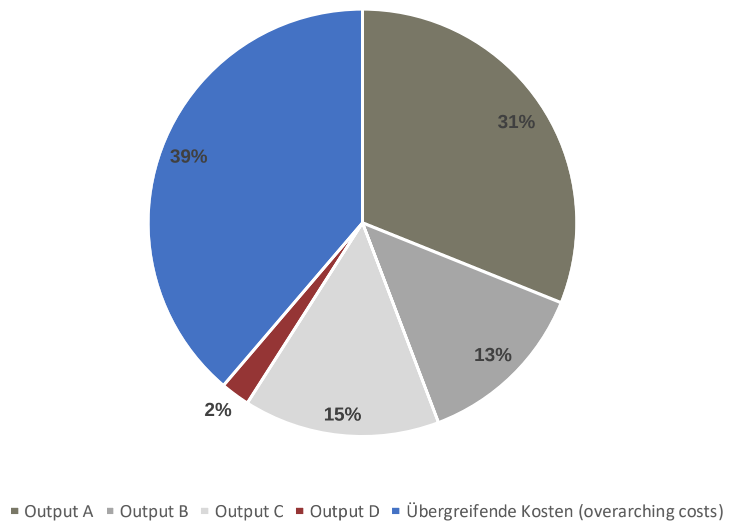
In contrast, the allocation efficiency (**assessment dimension 2**) could not be fully assessed in this evaluation due to the deficiencies in the project's results model (see section 4.4). As stated before, the causal chain from the outcome to the impact was relatively long and contained conceptual deficiencies and uncertainties (political will). Furthermore, the project only recently completed being implemented. For these two reasons, the evaluation team could only collect robust evidence on whether results were achieved through synergies and/or leverage of more resources, with the help of other bilateral and multilateral donors and organisations, e.g. through the co-financing of SECO, USAID and EKN. Other assessments regarding efficiency on the impact level were assessed based on a plausibility analysis.

The evaluation of the efficiency criterion was based on the analysis of cost data by means of the GIZ efficiency tool, the intervention's progress reports (including reports to co-financing partners), operational plans and steering structure, as well as qualitative interviews with project staff, partners and (external) stakeholders such as other donors/co-financing partners.

Analysis of efficiency

To assess the **production efficiency (assessment dimension 1)**, the distribution of costs among outputs was discussed with the project leader based on the 'follow-the-money' tool described above. Figure 2 displays all costs including obligations as of December 2019. It shows that output A (DRM) absorbed the largest share with 31% of all financial resources (excluding co-financing), which can be explained by the crucial role the national tax administration (and legislation) plays in attaining the project's objectives and the project's (initial) focus on increasing the effectiveness of GRA. Moreover, the argument was made that substantial resources were necessary due to the size of the organisation compared to smaller entities the project supported in the MoF or the accountability chain. Progress in output A, however, was hampered by the fact that GRA showed little receptiveness to implement internal reform measures, which is reflected in the slow path of progress on the outcome level (as explained in section 4.2). Nevertheless, output A is also the area in which MSCs occurred (improvement of fiscal and revenue forecasting and of the legislative/regulatory basis for efficient and transparent taxation, and reduction of turnaround times for imported goods) (see section 4.5). Output C (accountability) absorbed 15% of all financial resources (excluding co-financing). The third largest share of costs – with 13% – was consumed by output B (PFM). According to the assessment of the project's effectiveness, output B is, despite its third rank, the area in which almost all indicators on output and outcome level were reached. Output D (gender) made up for the smallest share, with 2% of the costs. The overhead costs accounted for 39% of project resources (excluding co-financing). If co-financing is added (EUR 5,029,927), overarching costs for the administration and management of the project are reduced to 23%.

Figure 2 | Costs per output



Document analysis revealed that the utilisation of resources did not fully correspond to the allocation of resources foreseen in the budget plan (GIZ, 2015b, 2019i). When compared to the latest modification offer (2019), minor deviations regarding Human Capacity Development (HCD) measures, procurement and financial contributions can be explained by contextual factors during the project implementation. Larger deviations on the allocated resources for HR (about EUR 900,000 lower than foreseen) are explained by staff turnover, which prevented to meet the planned cost estimate. In addition, a large-volume contract for consulting services was entrusted to the subsequent phase to ensure continuity of availability of short-term experts (GIZ, 2019e). A comparison with the initial project proposal (GIZ, 2015b) was not possible as, due to additional co-financing and staff turnover in project management, the original allocation of resources could no longer be reproduced.

In the following paragraphs, the resources used for each output and the overarching costs are analysed separately, taking into consideration the possibilities to maximise yield and the deviations between planned and actual costs (production efficiency, **assessment dimension 1**). In **intervention area A**, 31% of the project resources were spent, representing the largest share of project costs. In addition, SECO co-financed the development of institutional and personnel capacity of GRA and the TPU as well as GRA support to local revenue generation;[41] and EKN co-financed support for the Customs Division of the GRA (EUR 1,076,616).

The main spending areas in output A were HR – 18% of the project's costs for international personnel as well as 27% of costs for national personnel were used for output A – as well as several short-term consultants (at 60%, the largest share for all international short-term consultancies was spent in output A). The short-term consultants supported, among others, the elaboration of tax laws and policy documents, the development of revenue forecasting models and the development of internal documents such as the gender and knowledge management strategies. Given the high technicality and specific legal knowledge required in this area, the use of external advisors with specific legal or technological expertise seems suitable. Costs for travelling, HCD measures and procurement were relatively higher in outputs A and C than in output B. This can be explained by the fact that outputs A and C entailed (more) study trips, workshops and participation in (international) conferences for capacity building.

Even though output A absorbed most of the financial resources, results – in particular at outcome level – do not account for the investment, as indicated by several interview partners (Int_9, 19, 35, 36). The use of resources in output A is hence evaluated as partly inefficient for the following reasons. First, concerns were raised regarding the reallocation of resources as a reaction to difficulties faced in output A, but this did not happen until halfway through the project (Int_36; WS_2). A timelier reaction to changes in GRA's leadership and the subsequent decrease in commitment to a reform process initiated by the previous government could, in contrast, have increased efficiency. Nevertheless, the fact that a warning message had been issued to the respective institution's leaderships – which remained unheard – and the decision taken to allocate more resources to the

[41] EUR 3,000,000 in total, which also includes additional financial contributions to output C (resource governance). Due to the nature of the cost data, it is not possible to fully disaggregate the co-financing for the two outputs.

TPU and the subnational level (within output A) should be highlighted positively. Second, despite resources being reallocated to the TPU and the subnational level, DRM remained the largest spending area of the project, as also apparent in the cost data. Time and resources were invested, e.g. in the succession and gender policies, with the majority of initiatives still waiting for broader implementation (Int_36; WS_2). Even though a full termination of collaboration with the GRA in favour of other intervention areas and activities was not feasible (see below), a (temporary) suspension of support in selected areas could have increased pressure to implement strategies and policies etc. However, this was not done (Int_35). Moreover, even though a full termination of collaboration with GRA was neither deemed feasible nor politically desirable (Int_20, 32; WS_2), the project could, as an alternative to continuous support to GRA, have taken another approach to slowly rebuild trustful and favourable working relations through smaller, less costly liaison projects. Such an approach, according to interview partners, would have better reflected political economy issues that were insufficiently considered by the project design and team (Int_36, 37) but had not been pursued due to spending pressure and the necessity to stand up to other development partners' engagement. Even though the given reasons lower the efficiency rating for output A, it should be noted positively that significant changes were achieved for revenue forecasting and the handling of imported goods, and synergies were realised with the SfDR project regarding the mobilisation of IGF.

With regards to tax legislation (TPU), resources were spent efficiently. Here, the project met its objectives, and improvements of the legislative and regulatory basis for efficient and transparent taxation were one of the project's MSCs (Int_19, 29; Foc_Dis_12, 14). Considering this, as well as the difficulties in other spending areas of output A and the fact that resources from the SECO co-financing were bound to be spent in the same output and hence could not be shifted to other outputs, even the overachievement of the respective indicator (A.1) cannot be criticised from an efficiency perspective.

Intervention area B was dedicated to improving budget accuracy and credibility on the national and subnational level and made up 13% of the total cost (no co-financing by development partners). Given that the intervention achieved its output indicators by the end of the project term, produced the MSCs according to many interview partners, and leveraged synergies with the SfDR project (see below), the evaluation team found that resources were used very efficiently. Of those, a considerable amount of resources was spent on HR, comprising international and national staff as well as external short-term consultants (27% of international project staff resources, 13% of national project staff resources and 20% of short-term consultancies). Costs for HCD measures were relatively lower than in outputs A and C as study trips etc. for capacity building were less a focus of intervention area B. Efficiency was further increased as synergies could be leveraged with the SfDR project in the production of draft 2020 composite budgets.

In **intervention area C** on domestic accountability and the natural resources sector, 15% of all financial resources (excluding co-financing) were spent. Its efficiency was found to be limited, as progress, in particular regarding the PAC, did not materialise in the project's indicators (see section 4.3) and sustainability of the investment is limited (see section 4.6), whereas costs for HCD measures, especially study trips, were relatively high. As such, the main spending areas under output C, in contrast to outputs A and B, were HCD measures. In particular, study trips for parliamentarians were relatively cost-intensive but their effect on output and outcome level (timely assessment of audit reports and reports from PIAC and GHEITI) was insignificant. It should be noted though that resources invested were relatively low due to the project's selective approach and stem mostly from SECO co-financing. As further explained in section 4.6, the sustainability of the investment should be considered here, which is generally limited for elected bodies (parliamentary committees) and bodies with rotating membership (PIAC). Personnel costs for this intervention area were relatively lower compared to outputs A and B as no international personnel worked on the component. Just over one-fifth (21%) of all resources for national personnel account for intervention area C. Similarly, spending on short-term experts in total was lower in output C, where mainly national short-term experts (overall, 50% of all national short-term experts) were procured. Finally, an integrated expert funded by the regional Study and Expert Fund was employed by Friends of the Nation in Takoradi; the integrated expert was entrusted with observing environmental standards in the context of oil and gas production. Its contribution to the outcome was, however, marginal (Int_14), which raises concerns about the efficiency of the instrument. Somewhat greater was the contribution of a development advisor for M&E and communication for the Ghana Integrity Initiative. Both instruments' relevance could not sufficiently be demonstrated, which decreases the efficiency rating for output C.

Intervention area D (gender mainstreaming) accounts for the smallest share, with 2% of the overall costs. However, it should be noted that the costs displayed here only relate to the overall management of output D (1% of costs for national personnel) and short-term experts developing the gender strategies (10% of all short-term consultancies), whereas costs for HCD were subsumed under outputs A, B and C. This is because output D was understood as cross-cutting; efforts were undertaken in all partner institutions and managed by the respective component managers. Noticeably, output indicators that refer to the number of participants in training were largely overachieved. When asked for an explanation, the project team attributed this deficiency to very low coordination and oversight of the intervention area in general and training activities in particular (Int_29). Efficiency could thus have been increased through better internal coordination. This slightly decreases the efficiency rating for intervention area D despite its extremely low costs.

Finally, the **overhead costs** of 39% are very high by GIZ standards but were, partly, being used to leverage co-financing. To start with, the tool reveals that staff costs, including the salary of administrative and support staff working for the whole project, are high for overarching costs. It should be noted that overarching costs for administrative and support staff tend to be overestimated as they count only as overarching costs, even though the staff also provide support services to the intervention area (e.g. contracting of short-term experts). Other costs booked into the category of 'overarching costs' include office space, services from other GIZ units and travel costs. The procurement of a new package from Microsoft that was provided to all members of staff led to additional direct costs that increased overhead costs compared to the initial planning. Finally, it should be noted positively that the project shared some of its overarching costs with the SfDR project, including a joint project manager and finance manager, joint management for monitoring, knowledge management and communication, and a joint office (Int_29; GIZ, 2019e).

When looking at the 58% of personnel costs for international personnel that were labelled overarching costs, co-financing must be considered. In addition to the BMZ funds, the project raised EUR 5,029,927 from three co-financing parties.[42] The co-financing, on the one hand, significantly increased the administrative burden for the respective component managers (e.g. semi-annual or annual reporting to all three co-financing partners, coordination with co-financing partners and alignment of the organisations' priorities with the project design). On the other hand, the inclusion of co-financing in the calculation of overhead costs reduces the overhead costs as a percentage of total project value (including co-financing) to only 23%. It is therefore estimated that the actual costs incurred by BMZ to leverage the EUR 5,029,927 co-financing amount was EUR 325,196[43] (leverage ratio of 1:15). In addition, the argument was made that co-financing provided the project with more political leverage and thus contributed to the attainment of its objectives (allocation efficiency, see below) (Int_36), and that co-financing contributed to one of the project's MSCs, namely the reduction of testing times for imported goods. By contrast, section 2.2 pointed out that additional intervention areas added to the project's results logic through co-financing partners' priorities, which contributed to a project overload (see section 4.2) with a potential negative impact on efficiency (i.e. resources spent too thinly on too many areas where too little is achieved).

As well as production efficiency, the management of resources in each of the four intervention areas also has consequences on the outcome level. Assessing whether the use of resources was appropriate in view of the attainment of the project's objective (outcome) relates to the **allocation efficiency** (**assessment dimension 2**). As in general the attainment of the project's outcomes was limited (see section 4.3), it can only be done using a plausibility analysis.

Overall, the project management was efficient according to the interview results, as it was targeted at maximising the achievement of the module objective and its respective indicators. The complexity of the project, which could easily have been three different projects, and shared management with the SfDR project, however, were deemed challenging in this regard (Int_14). The project's structure into four thematically interconnected intervention areas of which one was implemented as a cross-cutting issue is plausible and was realised as planned. The three components (intervention areas A to C), however, were found to have operated in relative isolation from each other and potential synergies were not explored systematically (WS_1). This is further reflected in the personnel concept: the distribution of costs for staff members reveals that most of the technical staff were clearly assigned to one intervention area. Furthermore, administrative and support staff work for the whole project, and their services (e.g. contracting, procurement) are not allocated to the four outputs (resulting in a potential overrating of overhead costs). The personnel design included numerous short-term consultants for specific tasks, e.g. the drafting of policy documents, facilitating processes to come up with internal strategies, and providing technical training on specific equipment or tax analysis, laws and revenue forecasting. Given the specific technical competences these tasks required, which could not be found in the project team, outsourcing to short-term experts is plausible. Furthermore, the project team's limited time resources required outsourcing of activities in

[42] SECO: EUR 3,000,000; EKN: EUR 1,076,616; USAID: EUR 953,311.

[43] Assuming a standard value of 10% of overhead costs, EUR 325,196 equals 13% (23% minus 10%) of all overhead costs.

some cases (Int_6, 9).

In addition, the evaluation team specifically explored to what extent long-term and frequent interaction of GIZ advisors with partners, in contrast to more tangible inputs, contributed to attaining the project's objective. Based on the following analysis, it can be concluded that the advisory service contributed to the valorisation of the broad stakeholder landscape of the GFG project in one of the MSCs cited by interview partners, namely increased horizontal and vertical collaboration. GIZ advisors were consequently viewed as 'knowledgeable facilitators' (Int_19, 35; Foc_Dis_15), in contrast to the more technical expertise of short-term experts. Evidence for the argument can be found in the following examples. Advisory services informed, based on good knowledge of the subnational level from the SfDR project, the selection of three pilot districts to further explore taxpayer education, joint data collection and data exchange, and hence contributed to enhanced collaboration between national and subnational revenue collection actors. Another example that interview partners mentioned is that advice from the component managers frequently helped to kick-start activities, e.g. on subnational revenue generation, property rate/tax improvement, and general improvement in statutory implementation (Foc_Dis_15). Besides the ability to link intervention areas or projects, the perception of high accessibility of the advisors also contributed to a demand-oriented approach, which ensured that activities were in line with the partners' priorities (at the working level). These also played an important role for one of the project's MSCs. As such, an update of GRA's revenue forecasting model was demanded by the respective unit, which contributed to creating the capacity for regular inter-institutional exchange on revenue forecasts with the MoF and ultimately contributed to improved budget accuracy (Foc_Dis_12).

With regard to the partner structure, the project worked with ministries (mainly the MoF, but indirectly also the MLGRD), implementing authorities (GRA, GAS), parliamentary bodies (Public Accounts and FCs) and independent structures (PIAC, GHEITI). During the course of the project, collaboration with selected MMDAs was added to the portfolio. This structure accounts for the holistic approach outlined for GFG in the German GFG strategy and can hence be seen as suitable for contributing to the module objective. Moreover, the ability to act as a facilitator for improved horizontal and vertical inter-institutional cooperation through the broad partner structure generated significant changes, as explained above. Nonetheless, working with six main (in line with the initial project proposal) and several additional implementing partners also poses a challenge to implementation efficiency, as it required more coordination, which again is reflected in the relatively high overhead costs. From all implementing partners, only GRA provided financial contributions amounting to EUR 150,000, equal to half of the rent of the project office. Given the capacity of GRA, however, this amount appears relatively low, and more could have been expected from other main implementing partners.

Regarding synergies realised with other German development interventions, close ties with the decentralisation project (SfDR) created synergies at output, outcome and (potentially) impact level. At output level, the selection and implementation of three pilot districts for data sharing/joint data collection between GRA and district assemblies benefited from structure and knowledge from the SfDR project. In addition, synergies were leveraged in the joint endeavour among GRA, MLGRD and local authorities to collaborate to make revenue collection more efficient, both at national and local level. Moreover, through co-financing from SECO (to the GFG project), the dLRev software for local revenue collection developed by the SfDR project could be introduced to 27 additional local authorities. Under output B, synergies were realised through the support technical staff at the MoF (BD and ESRD) and six selected local authorities that engaged with the BD and MLGRD to produce draft 2020 composite budgets. These same districts also successfully disseminated the 2019 Citizens' Budget (in collaboration with the civil society organisation PFM Network), which enhanced citizens' understanding of the budget and gave them opportunities to ask questions. Almost 1,400 people attended the dissemination forums. At outcome level, the potential of the dLRev was frequently mentioned as contributing to increased revenue for inclusive and sustainable development. Thereby, the dLRev software provides one of the most important linkages of the project to (selected) local communities and the general public (Int_22, 35; Foc_Dis_10, 20; GIZ, 2019e). Moreover, improved cooperation between the national and subnational levels was frequently mentioned as one of the most significant (unintended) changes the project achieved. It provides a precondition for further gains in effectiveness and efficiency in revenue collection. At impact level, interview partners agreed that setting up structures on the national and subnational level and linking both levels 'is the way to go' (Int_37). The merger of the two projects into one (GovID) as a follow-on to the evaluated GFG project therefore appears not just to be a logical consequence; the previous analysis also supports the argument made in section 4.2 for the relevance of a stronger interlinking of the national and subnational levels in revenue generation.

Apart from the SfDR project, synergies were also realised with other actors of German development cooperation, namely the global project on GFG and KfW. As such, the application CitizensEye, initially developed by the global project, was adapted to the Ghanaian context by the GFG project (synergy at output level). Good working relations were further held with KfW, particularly the financial cooperation module under the Governance programme. Synergies at output and potentially outcome level (capacity building at GRA) were created through KfW supporting the construction of an IT training centre for GRA. Moreover, KfW provided infrastructure development in 3 regional and 22 GAS district offices, which contributed to joint objectives regarding accountability (outcome level). Regarding future impact, synergies were explored with KfW to support the roll-out of the dLRev software to the remaining 173 districts (of 260 in total) (Int_7, 38).

With regards to donor coordination, synergies were clearly leveraged with the co-financing partners (see section 4.3). For instance, EKN co-financing fostered one of the MSCs cited by interview partners, i.e. the reduction of turnaround times for imported goods. Donor coordination (or the lack thereof), on the other hand, caused efficiency losses, in particular in the first phase of the project. The initial proposal mentions potential synergies – in addition to the co-financing partners – with the UK's Department for International Development, the World Bank, the International Monetary Fund (IMF) (technical cooperation supporting the extended credit facility) until 2017, and the European Union (budget support). Later, the Danish International Development Agency joined the group of donors active in DRM. Donor coordination, in particular in DRM, was however perceived as difficult in the first years due to the Modernisation Project Office's weak position within GRA. Recognising overlaps with the activities of other donors, specifically the UK's Department for International Development and the Danish International Development Agency, it should be noted positively that in 2018 the project initiated donor mapping for which it procured a short-term expert to assist the Modernisation Project Office. The mapping identified several overlaps in the activities of donors (for example, at the time eight donors, including the GFG project itself, worked on risk management). As such, the exercise did not prevent overlaps until 2018. However, it contributed to steadily increasing coordination in the following years. In addition, the project very actively participated in donor coordination initiated by the German embassy in the form of a (revived) sector working group on DRM. Here, political leverage was used by the GFG project to address the implementation gap in GRA with a common voice (Int_1, 19, 20, 31; Foc_Dis_8, 19). Payoffs from this joint effort were nevertheless too late to benefit the evaluated project's objectives. However, increased donor coordination constitutes a precondition for future outcomes and impacts.

Assessment of efficiency

Assessment of the **production efficiency** of the intervention is affected by the following issues. The overarching costs – accounting for 41% – are very high by GIZ standards. It should be noted though that overhead costs (administrative and support staff, services of other GIZ units) tend to be overestimated as their contribution to the different outputs was not allocated in the tool, and the additional overarching costs (EUR 325,196) leveraged more than EUR 5,000,000 in co-financing from three different donors. The rating for production efficiency is therefore mostly affected by the finding that a timelier reaction to changes in GRA's leadership and the subsequent decrease in commitment to a reform process initiated by the previous government, as well as the fact alternatives to continuous support to GRA (e.g. smaller, less costly liaison projects) were too poorly considered, could have increased efficiency. A further critique was expressed regarding intervention area C where the allocation of resources to instruments, in particular HCD, did not correspond to the attainment of indicators. This results in a rating of 38 out of 70 points in assessment dimension 1.

In terms of the allocation efficiency, the project management was found to be rather efficient, as it was targeted at maximising the achievement of the module objective and its respective indicators. The structure into three different yet interconnected subject matters (intervention areas) was plausible and was realised as planned. Moreover, gender was addressed as a cross-cutting issue, which was low-cost, but efficiency (overall) could have been increased through better internal coordination. Furthermore, the GFG project sought to increase its efficiency through close cooperation with other donors or German development cooperation actors. Notably, synergies were realised at output, outcome and potentially impact level through close ties with the SfDR project. Donor coordination, however, only improved towards the end of the project term; existing overlaps decreased allocation efficiency. Based on these limitations, the rating for assessment dimension 2 is 20 out of 30 points.

Criterion	Assessment dimension	Score and rating
Efficiency	The project’s use of resources is appropriate with regard to the outputs achieved. [Production efficiency: Resources/Outputs]	38 out of 70 points
	The project’s use of resources is appropriate with regard to achieving the projects objective (outcome). [Allocation efficiency: Resources/Outcome]	20 out of 30 points
Overall score and rating		Score: 58 out of 100 points Rating: moderately unsuccessful

4.6 Sustainability

Evaluation basis and design for assessing sustainability

The sustainability criterion examines the extent to which positive results of the intervention can be expected to continue once the intervention has ended. The team therefore evaluated to what extent results were anchored in (partner) structures (**assessment dimension 1**). In this regard, assessment was made on what extent partner structures were available and capable of further applying and advancing the approaches, methods and policies/strategies developed with support of the project. Furthermore, the evaluation team assessed the project's approach to ensure the long-term success of the immediate results. In this regard, the evaluation team analysed how much the ownership of partner institutions has been strengthened by means of a participatory approach and a shared vision, and to what extent the project's exit strategy complies with the three dimensions of sustainability, i.e. financial, technical and organisational sustainability.

Assessment dimension 2 regarding sustainability relates to a forecast of durability. On that note, the evaluation team examined to what extent the results of the project can be deemed permanent, stable and long-term resilient. To answer this question, potential risks and other influencing contextual factors, as well as the project's mitigation strategies, were investigated. A general challenge for this assessment dimension is the fact that the project's impact is still difficult to prove at this point in time. Hence, the assessment of the project's sustainability focused on results at outcome and output level that are visible so far, as well as the durability of results of predecessor projects (see section 4.1).

The analysis in both assessment dimensions was based on the information provided in the progress reports as well as qualitative interviews with the project staff, partners and external stakeholders. As the second assessment dimension refers to a forecast of durability, the evaluation team aimed to assess whether the results were likely to be sustained in the future based on a plausibility analysis.

Sustainability was also analysed with regards to specific structures/processes/capacity created by the immediate predecessor project (see section 4.1). However, the focus of this section is on the GFG project that ended in September 2019.

Analysis of sustainability

During the implementation process, the project planted several seeds concerning GFG through its various activities. Whether these seeds will grow and develop into plants though, which can ultimately be 'harvested' by the population, now depends on the partners at national and subnational level. This section will show for each output area how much project results are anchored in the partner structures, continuously used and/or are further developed by the partners. In this context, the partners' resources and capacity are also analysed (**assessment dimension 1**). Overall, the following paragraphs show that the project was not always successful in anchoring the results in the partner structures. In addition, an exit strategy was not considered during the preparation of the follow-on project. 'Open ends', i.e. results still pending implementation, are particularly threatened by the lack of an exit strategy, as well as outputs and outcomes in areas where further collaboration with partners is not foreseen by the follow-on project.

In **intervention area A**, the interview partners mentioned that newly developed tax laws or policy documents were passed by the federal government and are thus operational. The same is true for the tool developed for revenue forecasting, which is used on a regular basis by the respective units. However, to what extent the sensitisation and knowledge transmitted among stakeholders is anchored sustainably is difficult to assess, as this knowledge and increased awareness lies mostly with the individuals who have participated in the capacity-building activities, such as training, study trips, conferences and technical consultations. Interviewees mentioned that while they felt confident applying training content themselves (e.g. tax analysis, revenue forecasting), training needs would remain for new staff joining the respective units. This indicates that training content is not anchored within the respective units and that capacity building largely remains at the individual, in contrast to a sustainable institutional, level (Foc_Dis_7, 18). Regarding e-filing and e-payment (ITAPS), interview partners mentioned that e-services currently constituted a priority for GRA, which increases the likeliness that the system will be further developed by the partner to be fully linked to other, yet to be developed, e-services (Foc_Dis_12). In contrast, the interview partners stated that there is little uptake so far on the other outputs (performance management and knowledge management systems, succession policy and training strategies) by the relevant stakeholders. While the documents developed with support from the project are known by the responsible units, they have mostly not been applied or further developed by the partners (Int_6, 35; Foc_Dis_1).

With regard to the customs laboratory, interview partners voiced concerns that the facilities would not be able to make full use of the purchased equipment. Furthermore, not all purchased equipment had been installed by specialists, and training on the new equipment is pending. This poses a serious risk for the sustainable use of the procurement. Nevertheless, this only concerns part of the customs laboratory's equipment; regarding other equipment, e.g. mobile laboratories and quick test kits, interview partners indicated that training content was incorporated into the regular training modules for new officers (Foc_Dis_13).

Regarding **intervention area B**, interview partners indicated that Standard Budget Operating Procedures for the Engagement with Parliament in the Oversight of the National Budget Process (2017) and the Fiscal Risk Management Framework (2018) are fully operational and incorporated into the partners' structures. Taking up the project's approach of developing Standard Operating Procedures, interview partners mentioned that they would now focus on documenting the budget implementation processes. Regarding the MoF's Fiscal Risk Unit, it was reported that the unit was able to identify fiscal risks and produce forecast evaluation reports. However, the publication of the first Fiscal Risk Statement had – logistically – been supported by GIZ which raises concerns about the partners' capacity to maintain the publication of fiscal risk statements. Furthermore, interview partners reported that while capacity-building measures were provided and/or software purchased by the project, their (sustainable) use was hampered by the absence of relevant infrastructure (Foc_Dis_5, 9).

Interviewees also indicated that inter-institutional collaboration is gradually being institutionalised, e.g. through setting up a technical working group on revenue collection linking the respective GRA units with district assemblies and the MLGRD (Int_35). Likewise, inter-institutional exchanges on two different forecasting models has become an integral part of the budget process (Foc_Dis_18). Regarding citizens' engagement, interview partners on subnational level indicated they would be able to run citizens' engagement from IGF (Foc_Dis_10, 20).

Finally, despite voicing appreciation for the dLRev software, interview partners also mentioned concerns about the software's sustainability, namely remaining technical weaknesses (e.g. protection of personal information) that threaten the success of a national roll-out; problems and ineffectiveness in generating bills and updating payer records that threaten the continuous use through district assemblies; and loopholes in revenue collection (e.g. from registration of marriages, building permits, business operating permits and property registration). Furthermore, interview partners raised concerns about maintenance of the software and data protection (Int_22; Foc_Dis_10, 20).

Concerning **action area C**, the project's support largely built on capacity development. Knowledge and increased awareness, however, lie mostly with the individuals who have participated in the capacity-building activities, such as training, study trips, conferences and technical consultations. The outlook for the sustainability of individual capacity is affected by rotating memberships in parliamentary committees but also PIAC, as voiced by interview partners. Most likely, membership of the FC and the PAC will change to a large degree as a consequence of the upcoming elections in December 2020, and interview partners indicated that the capacity of those (few) members of parliament that will remain with the committee is insufficient to disseminate knowledge to new members of the committee. Being aware of this risk, the project reacted by initiating training of the administrative support structures of the two committees, namely parliamentary clerks. This approach, as reported by interview partners, was replicated by parliament itself who organised a workshop immediately after the budget reading in 2019 for both committee members and clerks alike (Foc_Dis_17). Concerns were nevertheless raised with regard to the clerks' capacity to influence decision-making: while they can provide accurate analyses and support to the parliamentarians' work, decisions are ultimately taken by the members of parliament. Technical training of clerks, as indicated by the interview partners, can thus not substitute training of parliamentarians. Despite deficiencies in individual capacity building, it was reported that the project successfully laid the groundwork for improved inter-institutional collaboration through establishing regular exchanges between the PAC and GAS. Concerns were nevertheless raised regarding available funds to organise joint technical retreats, as organised by the project, without external funding (Int_30; Foc_Dis_17).

In addition, interviewees indicated that the financial durability of PIAC and GHEITI was limited as they remain dependent on external (donor) funding. As such, the support to the two organisations (printing of reports, financing of journalists who accompany PIAC missions) is not durable as long as the two institutions are not ensured a stable financial basis, e.g. through statutory funds. Finally, regarding GAS, the project successfully supported setting up the unit on extractive industries. Manuals for audits on extractives, as reported by interview partners, were taken up by the unit and reports on the extractive industry for the years 2015, 2016 and 2017 were compiled, although not released (see indicator C.3), by the unit. Financial sustainability of GAS further improved recently due to an increase in budget for the Auditor General, as indicated by the interview partners. The CitizensEye application, finally, will be further promoted by the follow-on project to ensure its broader and continuous use (Foc_Dis_11, 31).

Regarding the promotion of gender mainstreaming in **action area D**, interview partners stated that there is little uptake so far of gender strategies developed with support from the project. While doubts were raised regarding a full roll-out of the policy in GRA, interview partners indicated that in MoF chances were high that the – only recently developed – gender policy will by passed by the leadership (Int_25). In contrast, as mentioned by interview partners, GAS has taken up the gender policy developed with support of the project and further developed it into guidelines for gender-sensitive audits, which are included in the organisation's overall guidelines. Sustainability is further ensured as these form the basis for training of new recruits (Int_5, 31). Regarding gender mainstreaming in training, assessment of the extent to which sensitisation and knowledge transmitted among stakeholders is anchored sustainably is difficult, as indicated earlier. Based on the interview, though, it seems that participants will only act as multipliers in the future if organisational culture allows for it (Int_1; Foc_Dis_1). A combination of individual training and sensitisation and broader mainstreaming on an institutional level through demonstrated support from the leadership for (the implementation of) gender policies are necessary conditions for sustainability of training and sensitisation activities.

To assess **durability of the results** at outcome and output level (as the desired impact has not materialised yet), several influential factors can be identified based on the interviews (**assessment dimension 2**). The durability and further development of the project's results largely depend on the following:

- **Political will:** political commitment at both national and municipal levels is needed to implement the reforms initiated by the project. Furthermore, political will is also needed to ensure that the existing institutional and regulatory framework for GFG is fully implemented. The current lack of implementation and enforcement remain an inhibiting factor influencing the forecast of durability, e.g. regarding policies developed for tax exemption, transfer pricing and profit shifting. Moreover, positions can shift quickly in response to public opinion in a context as highly politicised as Ghana. In this respect, interview partners raised concerns that budget credibility may be influenced negatively by political decisions, which hamper provision of accurate budget estimates (Foc_Dis_5). Moreover, the elections in late 2020 were identified as a risk to the sustainability of the project's results (Foc_Dis_14).
- **Administrative buy-in:** related to the first factor, the lack of administrative commitment to structural reforms processes was identified as a key inhibitor to more effective and efficient revenue collection, in particular at the national level. In addition, organisational culture poses a risk to sustainability of efforts in gender mainstreaming (Int_1; WS_1).
- **Capacity and capability:** a diffusion of knowledge capacity within Ghanaian public institutions is necessary for the sustainability of capacity and knowledge built among relevant stakeholders. The argument was made that while the project has contributed considerably to the development of capacity and knowledge of key units at national level, capacity development at subnational level would need more attention (Foc_Dis_14). Furthermore, personnel turnover poses a risk to the sustainability of capacity as shortcomings were identified regarding their anchoring on an institutional level. Besides capacity, there is also a need to develop capabilities of government and non-government institutions to deliver their mandate, e.g. through the deployment of technology or improved inter-organisational cooperation.
- **Financial resources:** to perpetuate formats initiated by the project, such as the Citizens' Budget and its dissemination or continuous training of parliamentarians and clerks on the national budget, there needs to be financial resources for the respective public entities or non-governmental organisations. These are subject to sufficient revenue at national and subnational level as well as the efficient and effective management of resources within the given organisation (Foc_Dis_5, 9, 13, 17).

As such, the forecast of durability is limited by several inhibiting factors, mostly on the political and administrative level. It should be noted positively, though, that the planned follow-on project GovID possesses the potential to follow up on political dynamics, to push for increased administrative buy-in for reforms and to work as a facilitator of inter-organisational cooperation.

Assessment of sustainability

Regarding the criterion of **sustainability**, evaluation results suggest a relatively insecure outlook for the project's results (57 out of 100 points). While activities were largely anchored in partner structures (by involving the partners in the planning and implementation of activities), results have only partly been embedded. As such, loose ends as well as an imbalance of capacity development at the individual level pose a risk to sustainability. An exit strategy was not considered as activities with most partners are continuing with the follow-on project. Overall, this results in a rating of 27 out of 50 points in assessment dimension 1.

The forecast of durability is limited by several inhibiting factors, such as a lack of political will, administrative buy-in, capacity, capability, and the financial resources to ensure the continuation of formats initiated by the project. Nevertheless, the follow-on project possesses the potential to follow up on political dynamics, to push for increased administrative buy-in for reforms and to work as a facilitator of inter-organisational cooperation. Due to the insecure forecast of durability, the rating for assessment dimension 2 is 30 out of 50 points.

Criterion	Assessment dimension	Score and rating
Sustainability	Prerequisite for ensuring the long-term success of the project: results are anchored in (partner) structures.	27 out of 50 points
	Forecast of durability: project's results are permanent, stable and long-term resilient.	30 out of 50 points
Overall score and rating		Score: 57 out of 100 points Rating: moderately unsuccessful

4.7 Key results and overall rating

Considering all the evidence described so far, the intervention was moderately unsuccessful at meeting its objectives. On the operational level, the project team provided relevant and rather effective advisory services to the partners. However, due to the challenging political environment and limitations of the project design, the intervention has not realised its full potential. The following table depicts the overall rating.

Criterion	Score	Rating
Relevance	73 out of 100 points	Moderately successful
Effectiveness	53 out of 100 points	Moderately unsuccessful
Impact	65 out of 100 points	Moderately unsuccessful
Efficiency	58 out of 100 points	Moderately unsuccessful
Sustainability	57 out of 100 points	Moderately unsuccessful
Overall score and rating for all criteria	61.2 out of 100 points Average score of all criteria	Moderately unsuccessful

100-point scale (score)	6-level scale (rating)
92–100	Level 1 = very successful
81–91	Level 2 = successful
67–80	Level 3 = moderately successful
50–66	Level 4 = moderately unsuccessful
30–49	Level 5 = unsuccessful
0–29	Level 6 = very unsuccessful

5 Conclusions and recommendations

5.1 Factors of success or failure

Summing up the most important factors of success and failure, this section enhances learning for the evaluated but also for other projects. Success and inhibiting factors can, first, be attributed to the **management of the project** (quality of implementation). Here, the project's **joint management structure with the SfDR project**, in spite of challenges associated with the management of two complex projects at the same time, was found to have enabled synergies and led to some of the project's MSCs, including improved quality of the national and district budget(s), a (potential) increase in domestic/tax revenue due to data exchange and less tax evasion, and inter-institutional collaboration. Similarly, the **accessibility and flexibility of the GIZ advisors** contributed to increased demand-orientation and ownership on a functional (non-political) level and was assessed to be a facilitator of improved/established inter-institutional collaboration. They were hence another enabling factor for the project's effectiveness. Co-financing, in addition, can be considered an enabling factor, not only because it increased the project's budget for relevant activities (support to the customs laboratory would, for example, not have been possible without co-financing and led to one of the project's MSCs) but also because it increased political leverage of the project/German technical cooperation vis-à-vis other donors and the Ghanaian government.

Donor coordination could be seen as another success factor as positive signs indicate that a concerted effort of donors in DRM managed to (partly) revive GRA's reform agenda (e.g. nomination of three new commissioners for GRA). Previously, the lack thereof was an inhibiting factor that led to overlaps and a 'pick-and-choose' mentality among the partners. **Diffusion of responsibility for gender mainstreaming** and insufficient coordination were other inhibiting factors, which are visible, for example, in the overachievement of output indicators.

Other success and inhibiting factors are to be found in the **project design**. Here, **insufficient consideration of the political economy** of Ghana in the project design was found to be an inhibiting factor – with effects on the project's ability to react to changing framework conditions (efficiency), in particular the change in government in late 2016, and subsequently to attain its objectives (effectiveness). As those risks were not sufficiently reflected in the project design (e.g. outlining several alternative options), the intervention team's ability to question the (prospect of success of the) foreseen implementation strategy was hampered. Insufficient consideration of Ghana's political economy, moreover, is not only reflected in the neglect of alternative strategies or (potential) diminution of German technical cooperation's standing vis-à-vis its partners and other donors, but also in the intervention team's adherence to partners and activities with – due to political economy – limited prospects of success.

Overload was another hindering factor inherent in the project design. Although the project design corresponds to the holistic approach of the BMZ sector strategy for GFG projects, additional implementing partners added to the strategy through co-financing, and the inclusion of resource governance overloaded the project. This was at the expense of a more concerted, potentially more effective and efficient, approach. Potential ways to 'streamline' the project's approach had been outlined in the predecessor's **PEV** report, namely working with a more limited number of key GRA departments (output A) and downscaling support to GHEITI and PIAC (output C). However, those were not taken up in the project's design, which constitutes another hindering factor for success. Finally, an imbalance of capacity development at the institutional vis-à-vis the organisational level – partly also due to difficulties in implementation – constitutes a hindering factor regarding sustainability of the project's results.

Enabling factors in the project's design (and the project's 'coping strategy') can be found in the realisation and consideration of potential – 'lower-hanging fruits' regarding impact and effectiveness but also a (new) comparative advantage for German technical cooperation – that lie at the **subnational level**. Despite the relatively constrained approach of the evaluated project (few pilot activities), the potential to significantly contribute to impacts in the long run was acknowledged unequivocally by partners, donors and sector experts.

Finally, factors of success and failure are also to be found in **external factors**, which mostly lie outside the project's sphere of influence. Changes in the **political environment**, most notably the 2016 change in government and subsequent personnel changes at (higher) administrative levels, constitute one of the most important inhibiting factors, which has already been discussed before. Ghana's political economy, i.e. a highly politicised environment in which leadership, in contrast to bottom-up initiatives, determines the success of reforms, constituted a difficult working environment for the project. The **project's long history** in terms of predecessor projects (since 2003), in this light, constituted a factor for failure rather than success: continuity, when facing a changing political environment, led to ineffectiveness and inefficiency, and path dependency prevented (more) timely reactions. Finally, it can be concluded that the previous experience of strong relationships with the Ghanaian government as a strategic and well-trusted partner favoured the neglect of potential consequences of political shifts and partners' commitment (path dependency).

5.2 Conclusions and recommendations

As outlined in the first chapter of this evaluation report, recommendations are targeted towards the follow-on project GovID. Furthermore, they are – in addition to the factors of success and failure outlined in the previous section – of relevance to the respective FMB units and BMZ as they provide opportunities to be considered for further projects in the GFG sector.

- 'Streamline' support to a limited number of implementing partners and challenges addressed

As outlined in the previous section, overload was found to be an inhibiting factor inherent in the project design that had resulted from the (perceived) need to incorporate priorities from BMZ and co-financing partners. For future projects, such priorities with the intervention's results model and eventual inefficiencies must be assessed more critically. Consequently, it could be useful to reinterpret the sector strategy's holistic approach: in spite of needing to address all angles through one project, assurance that other aspects are addressed by other technical cooperation measures or even other donors (with close coordination) could prevent overload and facilitate concentration.

- Concentrate on a limited number of principal departments of GRA at the centre of the reform processes and/or those relevant for collaboration with subnational entities, but continue support to GRA and MoF to ensure that increased capacity at subnational level links into relevant structures for national budgeting and revenue collection

The evaluation report of the predecessor project had already recommended focusing on few but key departments within GRA, an argument that is still valid in light of the difficulty of overload. Instead of focusing on a few departments at the centre of the reform process, key departments could equally be found among those responsible for subnational-level collaboration/linkages. Such an approach is in line with the overall very positive outlook of stronger engagement at subnational level this evaluation unveiled.

- Invest enough resources (time, money) in understanding Ghana's political economy dynamics and let these guide the project's priorities and choices of interventions, e.g. through a strategic reflection of the project design and its implementation strategy in the annual operational planning

The evaluation demonstrates that insufficient consideration of political economy caused ineffectiveness and inefficiency. Sufficient time and resources should therefore be invested in understanding the risks, potential pitfalls and relevant mitigation measures for the project design and be updated on a regular basis (which was not the case for the present project). Strategic reflection on the project design and its implementation strategy should be incorporated in the annual operational planning, including the opinions of partners and the project's own national personnel.

- Ensure that individual capacity development measures link into organisational capacity development

In the evaluation it became apparent that individual capacity development must link into organisational capacity as a prerequisite for the attainment of results at outcome level. Any follow-on measure should thus target both levels, e.g. through setting up the relevant processes to ensure implementation of a policy, linking individual training to institution-wide strategies and embedding individual training into the training needs of the unit.

- Invest in key actors' capability, i.e. strengthen advocacy networks around accountability

The fact that PIAC and GHEITI lack capability – i.e. the (political) clout to make their voice heard – rather than capacity was reflected in the project's instruments; however, resources were invested only occasionally/in selected instances and stem mostly from SECO co-financing. Therefore, the recommendation is for a more strategic approach towards strengthening networking among the institutions, with other actors of civil society (e.g. think tanks, academia) and parliament (as done already), and to advocate for statutory funding support by the government to increase financial durability of these institutions.

- Establish a link between the monitoring of outputs/outcomes and the financial monitoring of the project

The evaluation indicates that continuous monitoring of results as well as financial resources is vital for efficient implementation of every intervention. In the case of the GFG project, there was no systematic monitoring of costs in relation to the progress in the four intervention areas. Consequently, the costs in output area A did not match the overall results at the end of the implementation period. Furthermore, the project team was not aware of the relatively high overarching costs. For this reason, it is recommended that any follow-on project uses a monitoring system that integrates both monitoring of results and costs. This way, costs per output as well as overarching costs are visible throughout the course of the intervention and allow the project manager to make steering decisions on a solid basis.

Annex

Annex 1: Evaluation matrix

Annex 1: EVALUATION MATRIX

OECD-DAC Criterion RELEVANCE (max. 100 points)

Assessment dimensions	**Evaluation questions**	**Evaluation indicators**	**Data collection methods** (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	**Data sources** (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	**Evidence strength** (moderate, good, strong)
The project concept (1) is in line with the relevant strategic reference frameworks. Max. 30 points	Which strategic reference frameworks exist for the project? (e.g. national strategies incl. national implementation strategy for 2030 agenda, regional and international strategies, sectoral, cross-sectoral change strategies, if bilateral project especially partner strategies, internal analysis frameworks e.g. safeguards and gender (2)	1. Description of overarching strategic principles / frameworks relevant for the project	Document analysis, interviews *Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Intervention's proposal, progress reports 2. Interviews with BMZ, project staff and partners	strong
	To what extent is the project concept in line with the relevant strategic reference frameworks?	1. Comparison of relevant BMZ strategic reference frameworks named in the intervention's proposal and / or in annual progress reports with those cited by interview partners	Document analysis, interviews	1. Intervention's proposal, progress reports 2. Interviews with BMZ, project staff and partners	strong
	To what extent are the interactions (synergies/trade-offs) of the intervention with other sectors reflected in the project concept – also regarding the sustainability dimensions (ecological, economic and social)?	1. Number of identified interactions of the intervention with other sectors 2. Qualitative assessment of the interactions with regards to the 3 sustainability dimensions	Document analysis, interviews	1. Intervention's proposal, results model 2. Interviews with partners and project staff	moderate
	To what extent is the project concept in line with the Development Cooperation (DC) programme?	1. Number of relevant BMZ strategic reference frameworks named in the intervention's proposal and / or in annual progress reports, which are also cited by interview partners: a) Development Cooperation Programme "Governance in Ghana" b) Sectoral concept "Good Financial Governance in der Deutschen Entwicklungszusammenarbeit" (2014)	Document analysis, interviews (comparison between strategic reference frameworks and project concept)	1. Intervention's proposal, progress reports 2. Interviews with BMZ, project staff, partners and external stakeholders 3. DC-programme and the sectoral concept (document analysis)	strong
	To what extend is the project concept in line with the (national) objectives of the 2030 agenda? To which Sustainable Development Goals (SDG) is the project supposed to contribute?	1. Comparison between the project's objectives and the SDGs 2. Comparison between the project's objectives and the objectives of Ghana's Medium-Term National Development Policy Framework 3. Comparison between the project's objectives and the objectives of the Ghana Beyond Aid Agenda	Document analysis, interviews (comparison between strategic reference frameworks and project concept)	1. Intervention's proposal, progress reports 2.I nterviews with staff, partners and external stakeholders 3. Ghana's Medium-Term National Development Policy Framework and the Ghana Beyond Aid Agenda (document analysis)	good
	To what extend is the project concept subsidiary to partner efforts or efforts of other relevant organisatons (subsidiarity and complementarity)?	1. Share of partners who confirm that the project is complementary and subsidiary to their efforts 2. Qualitative assessment of the coherence between the partners' programmes and strategies and the project concept	Document analysis, interviews	1. Intervention's proposal, progress reports 2. Interviews with partners and project staff 3. Analysis of partners' programmes and strategies	strong
The project concept (1) matches the needs of the target group(s). Max. 30 points	To what extent is the chosen project concept geared to the core problems and needs of the target group(s)?	1. Share of partners who confirm that the intervention's objective is relevant to their and the ultimate beneficiaries' needs 2. Degree to which the interventions' goals are reflected by external stakeholders as relevant for the target group	Document analysis, interviews (needs analysis) *Possibility of bias because partners may be interested in follow-up intervention. Can be mitigated by differentiated probing: e.g. asking for examples, asking for potential for improvement*	1. Intervention's proposal, progress reports 2. Interviews with project staff, partners and external stakeholders	strong
	How are the different perspectives, needs and concerns of women and men represented in the project concept?	1. Qualitative assement of the reflection of different perspectives, needs and concerns of women and men in the ToC 2. Qualitative assessment of the application of gender issues in the project implementation	Document analysis, interviews (needs analysis) *Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Intervention's proposal, Gender assessment, results models 2. Interviews with project staff and partners	strong
	To what extent was the project concept designed to reach particularly disadvantaged groups (LNOB principle, as foreseen in the Agenda 2030)? How were identified risks and potentials for human rights and gender aspects included into the project concept?	1. In the planning stage of the intervention, an appropriate analysis of economic and social impacts of the intervention on particularly disadvantaged proups was conducted. 2. Qualitative assessment of application of the LNOB principle during implementation	Document analysis, interviews (needs analysis) *Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Intervention's proposal, Gender assessment, annual progress reports 2. Interviews with project staff, partners, and external stakeholders	strong
	To what extent are the intended impacts regarding the target group(s) realistic from todays perspective and the given resources (time, financial, partner capacities)?	1. Qualitative assessment of the feasibility of reaching the intended impacts based on the perspectives of different stakeholders: a) Project staff b) Partners c) External stakeholders	Document analysis, interviews *Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Intervention's proposal, annual progress reports 2. Interviews with project staff, partners, and external stakeholders	moderate

OECD-DAC Criterion RELEVANCE (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
The project concept (1) is adequately designed to achieve the chosen project objective. Max. 20 points	Assessment of current results model and results hypotheses (theory of change, ToC) of actual project logic: - To what extent is the project objective realistic from todays perspective and the given resources (time, financial, partner capacities)? - To what extent are the activities, instruments and outputs adequately designed to achieve the project objective? - To what extent were capacity development approaches adequately balanced between the individual, organisational and societal level? - To what extent are the underlying results hypotheses of the project plausible? - To what extent is the chosen system boundary (sphere of responsibility) of the project (including partner) clearly defined and plausible? - Are potential influences of other donors/organisations outside of the project's sphere of responsibility adequately considered? - To what extent are the assumptions and risks for the project complete and plausibe?	1. Qualitative assessment of the plausibility of causal hypotheses in the results models 2. Qualitative assessment of the plausibility of risks, assumptions and external factors named in the results model 3. Qualitative assessment of the implementation strategies 5. Qualitative assessment of the system boundaries according to different stakeholders a) Project staff b) Partners c) External stakeholders 6. Qualitative assessment of coordination processes with other donors/organisations	Document analysis, interviews *Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Intervention's proposal, annual progress reports and results model 2. Interviews with project staff, partners, and external stakeholders	strong
	To what extent does the strategic orientation of the project address potential changes in its framework conditions?	1. The extent to which changes in the framework conditions for the intervention are reflected in the intervention's progress reports (if applicable)	Document analysis, interviews *Comparison between framework conditions and risks described in project documentation and by interview partners*	1. Intervention's proposal, annual progress reports 2. Interviews with project staff, partners, and external stakeholders	strong
	How is/was the complexity of the framework conditions and guidelines handled? How is/was any possible overloading dealt with and strategically focused?	1. Degree to which the intervention can describe challenges regarding the framework conditions and guidelines as well as situations of overloading 2. Degree to which the intervention can describe coping strategies to deal with the named challenges	Document analysis, interviews *Comparison between framework conditions and risks described in project documentation and by interview partners*	1. Intervention's proposal, annual progress reports 2. Interviews with project staff, partners, and external stakeholders	strong
The project concept (1) was adapted to changes in line with requirements and re-adapted where applicable. Max. 20 points	What changes have occurred during project implementation? (e.g. local, national, international, sectoral, including state of the art of sectoral know-how)?	1. Degree to which the intervention is capable of providing an overview of changes in the implementation that resulted from changing framework conditions	Document analysis, interviews *Analysis of evolution of intervention's conception*	1. Intervention's proposal, progress reports, results models 2. Interview with project staff and partners	strong
	How were the changes dealt with regarding the project concept?				strong
Additional evaluation questions	To what extent did the project (sufficiently) consider the political economy in the sector?	1. Qualiative assessment of the sector's political economy with regards to a. GRA b. MoF and other ministries	Document analysis, interviews	1. Interviews with project staff partners, donors and covil society actors 2. Desk research	strong
	To what extent did the project's holistic approach contribute to the attainment of the module objective?	This question will be answered through the synthesis of results.	This question will be answered through the synthesis of results.		strong
	What was the added value of the concentration on the natural resources sector?	This question will be answered through the synthesis of results.	This question will be answered through the synthesis of results.		strong
ICT-specific questions	To what extent has the utilization of digital solutions contributed to expanding the cooperation with partners or beneficiaries, i.e. through additional participation possibilities.	1. Assessment of outreach of digital solutions. a) e-learning modules b) officials in Metropolitan, Municipal and District Assemblies	Interviews, analysis of project's monitoring data	1. Interviews with project staff and partners 2. Intervention's monitoring data 3. Monitoring data of GRA HR unit	moderate

(1) The 'project concept' encompasses project objective and theory of change (ToC, see 3) with activities, outputs, instruments and results hypotheses as well as the implementation strategy (e.g. methodological approach, CD-strategy, results hypotheses)

(2) In the GIZ Safeguards and Gender system risks are assessed before project start regarding following aspects: gender, conflict, human rights, environment and climate. For the topics gender and human rights not only risks but also potentials are assessed. Before introducing the new safeguard system in 2016 GIZ used to examine these aspects in seperate checks.

(3) Theory of Change = GIZ results model = graphic illustration and narrative results hypotheses

(4) Deescalating factors/ connectors: e.g. peace-promoting actors and institutions, structural changes, peace-promoting norms and behavior. For more details on 'connectors' see: GIZ (2007): 'Peace and Conflict Assessment (PCA). Ein methodischer Rahmen zur konflikt- und friedensbezogenen Ausrichtung von EZ-Maßnahmen', p. 55/135.

(5) Escalating factors/ dividers: e.g. destructive institutions, structures, norms and behavior. For more details on 'dividers' see: GIZ (2007): 'Peace and Conflict Assessment (PCA). Ein methodischer Rahmen zur konflikt- und friedensbezogenen Ausrichtung von EZ-Maßnahmen', p. 135.

(6) All projects in fragile contexts, projects with FS1 or FS2 markers and all transitional aid projects have to weaken escalating factors/dividers and have to mitigate risks in the context of conflict, fragility and violence. Projects with FS1 or FS2 markers should also consider how to strengthen deescalating factors/ connectors and how to address peace needs in its project objective/sub-objective?

Italic questions: These questions are only relevant for projects in fragile contexts and transitional aid projects. Please delete the questions if they do not apply.

OECD-DAC Criterion EFFECTIVENESS (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
The project achieved the objective (outcome) on time in accordance with the project objective indicators.(1)	To what extent has the agreed project obective (outcome) been achieved (or will be achieved until end of project), measured against the objective indicators? Are additional indicators needed to reflect the project objective adequately?	The national tax-to-GDP ratio increases by a total of 2%.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		The Budget Division (BD) and the Economic Strategy and Research Division (ESRD) at Ministry of Finance (MoF) comply with 16 steps as specified in the annual budget calendar.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		The number of recommendations made by the institutions responsible for transparency and accountability regarding revenue from extractive industries (GAS, PAC, GHEITI or PIAC) that are implemented increased.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		75% of the officials (from GRA, MoF, GAS, and MMDAs) interviewed during the evaluation mission state that they made use of new knowledge on gender mainstreaming in their daily work in the past 12 months.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Interviews with partners and project staff	moderate
	To what extent is it foreseeable that unachieved aspects of the project objective will be achieved during the current project term?	1. Qualitative assessment by the interviewed stakeholders of the objective achievement by the end of intervention 2. Qualitative assessment by the interviewed stakeholders of achievement of outcome indicators by the end of intervention a.) project partners: GRA, MoF, GAS and accountabilty institutions b.) intervention staff 3. Prognosis in last progress report to BMZ on achievement of objective and indicators	Document analysis, interview *Contribution analysis; Evaluators' assessment, possible subjectivity bias mitigated by data, researcher and method triangulation*	1. Progress reports 2. Interviews with partners and project staff	strong
The activities and outputs of the project contributed substantially to the project objective achievement (outcome).(1)	To what extent have the agreed project outputs been achieved (or will be achieved until the end of the project), measured against the output indicators? Are additional indicators needed to reflect the outputs adequately?	A1. The TPU has submitted 2 additional measures for framing tax policies based on examples of international good practices to the Cabinet.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		A2. Internal GRA audit reports confirm standardised work procedures (e.g. performance management systems, client charter or standardised laboratory procedures) have been applied in 48 out of 67 offices of the Domestic Tax Revenue Division and in local laboratories of the Customs Division.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	good
		A3. The GRA management has implemented 2 recommendations a year from M&E reports on the 2nd strategic plan 2015-2017.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	moderate
		A4. Internal audit reports of GRA confirm that standarized working procedures (e.g. performance management system, audit taxpayer services, compliance, enforcement & debt management manuals) have been applied.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	moderate
		A5. 75% of the TPU staff interviewed during the evaluation mission state that they made use of new knowledge on international taxation, tax analysis, tax laws and/or revenue forecasting in their daily work in the past 12 months.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	moderate
		A6. Taxpayers receive information and give feedback on tax laws, policies and reforms through educational programs.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Interviews with partners and project staff 2. Progress reports (SECO)	strong
		A.I. The GRA has implemented online services e.g. e-filing, e-registration, e-payment, e-tax payer services.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports (SECO) 2. Interviews with partners and project staff	strong
		A.II. The average time taken for customs to test imported goods is reduced.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Interviews with partners and project staff 2. Progress reports (EKN)	strong
		A.III. Clearance and turnaround time at ports are reduced.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Interviews with partners and project staff 2. Progress reports (EKN)	moderate
		B1. The Budget Division in MoF uses all newly developed standardised work procedures that are documented in writing every year with which the draft budgets of the ministries, departments and agencies are audited.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		B2. Six selected metropolitan, municipal or district assemblies produce draft budgets on the basis of consultations with the budget division, with the Ministry of Local Government and Rural Development and with the relevant line ministries	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		B3. Pilot MMDAs to receive GRA support for IGF mobilization identified according to clear criteria.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports (SECO) 2. Interviews with partners and project staff	strong

OECD-DAC Criterion EFFECTIVENESS (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
		C1. Recommendations of the yearly GHEITI and PIAC reports inform policies and strategies for the extractive sector and are publicly addressed (with the involvement of MoF and GRA).	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports (SECO) 2. Interviews with partners and project staff	strong
		C2. FC and the PAC submit 27 audit reports to Parliament within 6 months of receiving the respective reports (PAC for all GAS reports/FC for reports on the extractive industries by GHEITI, PIAC, MoF).	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		C3. The organisational unit for extractive industries under GAS produces annual public reports on 2 completed audits.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		D1. The HR and training divisions at MoF, GRA and GAS conduct training programmes, 80% of which are geared to gender-disaggregated training needs.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	good
		D2. The number of HR and training officers in MoF, GRA and GAS who have been trained in the concept of gender mainstreaming has increased to 20% of 110.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	good
		D3. Number of partner officials (GRA, TPU, Resource Governance, and Districts) strengthened through technical trainings with the concept of gender mainstreamed.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
		D4. A gender (mainstreaming) policy is developed and implemented for and by GRA, GAS and MoF.	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners and project staff	strong
	How does the project contribute via activities, instruments and outputs to the achievement of the project objective (outcome)? (contribution-analysis approach)	This question will be answered through the synthesis of results.			strong
	Implementation strategy: Which factors in the implementation contribute successfully to or hinder the achievement of the project objective? (e.g. external factors, managerial setup of project and company, cooperation management)	1. Success factors of the intervention cited by interviewed stakeholders 2. Success factors cited in the intervention's documentation 3. Hindering factors of the intervention cited by interviewed stakeholders 4. Hindering factors cited in the intervention's documentation	Document analysis, interview *Contribution analysis, Most Significant Change Analysis; Data, method and researcher triangulation*	1. Progress reports 2. Interviews with partners and project staff	strong
	What other/alternative factors contributed to the fact that the project objective was achieved or not achieved?	1. Description of alternative hypotheses cited in interviews 2. Description of alternative hypotheses cited in progress reports	Document analysis, interview *Contribution analysis; Data, method and researcher triangulation*	1. Progress reports 2. Interviews with partners and project staff	good
	What would have happened without the project?	1. Qualitative assessment of alternative developments in the sector according to different stakeholders in the case of a) non-existence of the project b) alternative implementation strategies of the project	Interviews *Contribution analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Interviews with partners and project staff	moderate
	To what extent have risks (see also Safeguards & Gender) and assumptions of the theory of change been addressed in the implementation and steering of the project?	1. Reflection of risks and assumptions from the ToC in progress reports 2. Reflection of risks and assumptions from the ToC by project partners 3. Reflection of risks and assumptions from the ToC by project staff	Document analysis, interview *Analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Progress reports 2. Interviews with partners and project staff	strong
No project-related (unintended) negative results have occurred – and if any negative results occured the project responded adequately. The occurrence of additional (not formally agreed) positive results has been monitored and additional opportunities for further positive results have been seized. Max. 30 points	Which (unintended) negative or (formally not agreed) positive results does the project produce at output and outcome level and why?	1. Description of (unintended) negative or (formally not agreed) positive results according to interview partners on the a) economic level b) social level c) ecological level	Document analysis, interview *Contribution analysis, Most Significant Change Analysis*	1. Progress reports 2. Interviews with partners, project staff and external stakeholders	good
	How were risks and assumptions (see also GIZ Safeguards and Gender system) as well as (unintended) negative results at the output and outcome level assessed in the monitoring system (e.g. 'Kompass')? Were risks already known during the concept phase?	1. The degree to which (unintended) negative results are included in the intervention's monitoring system 2. The degree to which potential negative results were already reflected in the intervention proposal	Document analysis, interview *Contribution analysis*	1. Intervention proposal, progress reports, results model, monitoring System 2. Interviews with partners and project staff	strong
	What measures have been taken by the project to counteract the risks and (if applicable) occurred negative results? To what extent were these measures adequate?	1. Description of mitigations strategies adopted by intervention towards risks	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Intervention proposal, progress reports 2. Interviews with partners and project staff	good
	To what extend were potential (not formally agreed) positive results at outcome level monitored and exploited?	1. Description of exploitation of unintended positive results at outcome level according to different stakeholders a.) Intervention staff b.) Partners c.) external stakeholders	Document analysis, interview *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress reports 2. Interviews with partners, project staff and external stakeholders	strong
Additional evaluation questions	How did the shift towards the decentralised/subnational level and/or the convergence with the project "Support for decentralisation reforms" (SfDR) contribute to achieving the project's objective? What synergies were realized with SfDR?	1. Description of activities realized in cooperation with SfDR 2. Description of synergies on output level realized in cooperation with SfDR 2. Description of synergies on outcome level realized in cooperation with SfDR	Document analysis, interviews	1. Interviews with project staff, partners (MDAs and MMDAs), stakeholders from MLGRD and beneficiaries 2. Project proposal and progress reports	strong
ICT-specific questions	To what extent has the utilization of digital solutions contributed to gains in effectiveness?	1. Qualiative assessment regarding effectiveness gains for ICT (e-learning and software for MMDAs)	Document analysis, interview *Contribution analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Progress reports 2. Interviews with partners and project staff	moderate

OECD-DAC Criterion IMPACT (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
The intended overarching development results have occurred or are foreseen (plausible reasons). (1)	To which overarching development results is the project supposed to contribute (cf. module and programme proposal with indicators/ identifiers if applicable, national strategy for implementing 2030 Agenda, SDGs)? Which of these intended results at the impact level can be observed or are plausible to be achieved in the future?	Programme indicator: Share of national expenditure on basic services (education, health) in total budget (P.1)	Document analysis	1. Programme progress reports	good
		Programme indicator: Annual number of cases of major irregularities dealt with by the Public Accounts Committee and Fi-nance Committee	Document analysis	1. Programme progress reports 2. Project progress reports	strong
		Programme indicator: Number of Audit Report Implementation Committees (ARICs) working countrywide	Document analysis	1. Programme progress reports	good
		Module indicator 1: Real tax revenues at the national level increased by 12% by 2019.	Document analysis	1. Project progress reports	good
		Number of registered taxpayers	Desk research	1. Official data (GSS) 2. Project progress reports	moderate
		Budget deficit	Desk research	1. Official data (GSS)	moderate
		Fiscal deficit	Desk research	1. Official data (GSS)	moderate
		Open Budget Index	Desk research	1. Publicly available data Open Budget Index	good
		Transparency International's Corruption Perception Index	Desk research	1. Publicly available data CPI	good
	Indirect target group and 'Leave No One Behind' (LNOB): Is there evidence of results achieved at indirect target group level/specific groups of population? To what extent have targeted marginalised groups (such as women, children, young people, elderly, people with disabilities, indigenous peoples, refugees, IDPs and migrants, people living with HIV/AIDS and the poorest of the poor) been reached?	1. Qualitative assessment of the project´s application of the LNOB principle	Document analysis, interviews *Contribution analysis, Most Significant Change Analysis*	1. Progress reports 2. Interviews with project staff and partners	moderate
The project objective (outcome) of the project contributed to the occurred or foreseen overarching development results (impact).(1)	To what extent is it plausible that the results of the project on outcome level (project objective) contributed or will contribute to the overarching results? (contribution-analysis approach)	1. Qualitative assessment of contribution of intervention to program objective 2. Qualitative assessment of the plausability of the results model (ToC)	Document analysis, interviews *Contribution analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Progress reports, interventional proposal 2. Interviews with intervention staff, external actors and partners	strong
	What are the alternative explanations/factors for the overarching development results observed? (e.g. the activities of other stakeholders, other policies)	1. Qualitative assessment of alternative explanations	Document analysis, interviews *Contribution analysis; Partly evaluators' assessment, possible subjectivity*	1. Progress reports 2. Interviews with intervention staff, external actors and partners	moderate
	To what extent is the impact of the project positively or negatively influenced by framework conditions, other policy areas, strategies or interests (German ministries, bilateral and multilateral development partners)? How did the project react to this?	Qualitative assessment of positive or negative influence that the project experiences from a.) macro-economic developments b.) changes in the political landscape c.) institutional environment of the partners d.) activities by other other bilateral or multilateral donors e.) strategies and activities of German ministries	Document analysis, interviews *Contribution analysis*	1. Progress reports 2. Interviews with project staff, partners, German embassy and other donors	strong
	What would have happened without the project?	1. Qualitative assessment of alternative developments in the sector according to different stakeholders in the case of a) non-existence of the project b) alternative implementation strategies of the project	Document analysis, interviews *Contribution analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Interviews with partners, project staff and external stakeholders	moderate
	To what extent has the project made an active and systematic contribution to widespread impact and were scaling-up mechanisms applied (2)? If not, could there have been potential? Why was the potential not exploited?	1. Qualitative assessment of the projects contribution to widespread impact with regards to: a) relevance b) quality c) quantity d) sustainability e) scaling-up approaches	Document analysis, interviews *Contribution analysis, Most Significant Change Analysis; Partly evaluators' assessment, possible subjectivity bias mitigated by data and researcher triangulation*	1. Progress reports 2. Interviews with project staff, partners and external stakeholders	good
No project-related (unintended) negative results at impact level have occurred – and if any negative results occured the project responded adequately. The occurrence of additional (not formally agreed) positive results at impact level has been monitored and additional opportunities for further positive results have been seized. Max. 30 points The occurrence of additional (not formally agreed) positive results has been monitored and additional opportunities for further positive results have been seized. Max. 30 points	Which (unintended) negative or (formally not agreed) positive results at impact level can be observed? Are there negative trade-offs between the ecological, economic and social dimensions (according to the three dimensions of sustainability in the Agenda 2030)? Were positive synergies between the three dimensions exploited?	1. Description of unintended results at impact level a.) Positive b.) Negative	Document analysis, interviews *Contribution analysis*	1. Progress reports 2. Interviews with project staff, partners and external stakeholders	moderate
	To what extent were risks of (unintended) results at the impact level assessed in the monitoring system (e.g. 'Kompass')? Were risks already known during the planning phase?	1. Degree to which risks of unintented negative results are included in the intervention's monitoring systems 2. Degree to which unintented negative results were already reflected in the intervention's or programme proposal	Document analysis, interviews *Contribution analysis*	1. Results Models, monitoring system 2. Interviews with project staff, partners and external stakeholders	strong
	What measures have been taken by the project to avoid and counteract the risks/negative results/trade-offs (3)?	1. Description of mitigation measures by the intervention towards a) risks b) negative results c) trade-offs	Document analysis, interviews *Contribution analysis*	1. Progress reports 2. Interviews with project staff, partners and external stakeholders	good
	To what extent have the framework conditions played a role in regard to the negative results ? How did the project react to this?	1. Description of framework conditions that influence impacts a.) macro-economic developments b.) changes in the political landscape c.) institutional environment of the partner d.) activities by other stakeholders 2. Description of mitigation measures by the intervention towards risks	Document analysis, interviews *Contribution analysis*	1. Intervention's proposal, progress reports 2. Interviews with project staff, partners and external stakeholders	strong
	To what extend were potential (not formally agreed) positive results and potential synergies between the ecological, economic and social dimensions monitored and exploited?	1. Description of exploitation of unintended positive results and synergies at impact level according to different stakeholders a.) Intervention staff b.) Partners c.) other GIZ projects d) BMZ e) external stakeholders 2. Documentation of unineded positive results at impact level in the monitoring system	Document analysis, interviews *Contribution analysis; Data and researcher triangulation to verify information from progress reports to BMZ*	1. Progress report, monitoring system 2. Interviews with project staff, partners, other GIZ staff, BMZ and external stakeholders	strong

OECD-DAC Criterion EFFICIENCY (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators (pilot phase for indicators - only available in German so far)	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
The project's use of resources is appropriate with regard to the outputs achieved. [Production efficiency: Resources/Outputs] Max. 70 points	To what extent are there deviations between the identified costs and the projected costs? What are the reasons for the identified deviation(s)?	Das Vorhaben steuert seine Ressourcen gemäß des geplanten Kostenplans (Kostenzeilen). Nur bei nachvollziehbarer Begründung erfolgen Abweichungen vom Kostenplan.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff 2. Progress reports	good
	Focus: To what extent could the outputs have been maximised with the same amount of resources and under the same framework conditions and with the same or better quality (maximum principle)? (methodological minimum standard: Follow-the-money approach)	Das Vorhaben reflektiert, ob die vereinbarten Wirkungen mit den vorhandenen Mitteln erreicht werden können.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Das Vorhaben steuert seine Ressourcen gemäß der geplanten Kosten für die vereinbarten Leistungen (Outputs). Nur bei nachvollziehbarer Begründung erfolgen Abweichungen von den Kosten.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Die übergreifenden Kosten des Vorhabens stehen in einem angemessen Verhältnis zu den Kosten für die Outputs.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Die durch ZAS Aufschriebe erbrachten Leistungen haben einen nachvollziehbaren Mehrwert für die Erreichung der Outputs des Vorhabens.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	moderate
	Focus: To what extent could outputs have been maximised by reallocating resources between the outputs? (methodological minimum standard: Follow-the-money approach)	Das Vorhaben steuert seine Ressourcen, um andere Outputs schneller/ besser zu erreichen, wenn Outputs erreicht wurden bzw. diese nicht erreicht werden können (Schlussevaluierung). Oder: Das Vorhaben steuert und plant seine Ressourcen, um andere Outputs schneller/ besser zu erreichen, wenn Outputs erreicht wurden bzw. diese nicht erreicht werden können (Zwischenevaluierung).	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	strong
	Were the output/resource ratio and alternatives carefully considered during the design and implementation process – and if so, how? (methodological minimum standard: Follow-the-money approach)	Das im Modulvorschlag vorgeschlagene Instrumentenkonzept konnte hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhabens gut realisiert werden.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	moderate
		Die im Modulvorschlag vorgeschlagene Partnerkonstellation und die damit verbundenen Interventionsebenen konnte hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhaben gut realisiert werden.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	strong
		Der im Modulvorschlag vorgeschlagene thematische Zuschnitte für das Vorhaben konnte hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhabens gut realisiert werden.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	strong
		Die im Modulvorschlag beschriebenen Risiken sind hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhabens gut nachvollziehbar.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	strong
		Die im Modulvorschlag beschriebene Reichweite des Vorhabens (z.B. Regionen) konnte hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhabens voll realisiert werden.	Kosten-Output-Zuordnung, Efficiency tool *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	good
		Der im Modulvorschlag beschriebene Ansatz des Vorhabens hinsichtlich der zu erbringenden Outputs entspricht unter den gegebenen Rahmenbedingungen dem state-of-the-art.	Desk research, interviews *Companison and analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Desk research 2. Interviews with FMB	moderate

OECD-DAC Criterion EFFICIENCY (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators (pilot phase for indicators - only available in German so far)	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
The project's use of resources is appropriate with regard to achieving the projects objective (outcome). [Allocation efficiency: Resources/Outcome] Max. 30 points	To what extent could the outcome (project objective) have been maximised with the same amount of resources and the same or better quality (maximum principle)?	Das Vorhaben orientiert sich an internen oder externen Vergleichsgrößen, um seine Wirkungen kosteneffizient zu erreichen.	Interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff and partners	moderate
	Were the outcome-resources ratio and alternatives carefully considered during the conception and implementation process – and if so, how? Were any scaling-up options considered?	Das Vorhaben steuert seine Ressourcen zwischen den Outputs, so dass die maximalen Wirkungen im Sinne des Modulziels erreicht werden. (Schlussevaluierung) Oder: Das Vorhaben steuert und plant seine Ressourcen zwischen den Outputs, so dass die maximalen Wirkungen im Sinne des Modulziels erreicht werden. (Zwischenevaluierung)	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	strong
		Das im Modulvorschlag vorgeschlagene Instrumentenkonzept konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut realisiert werden.	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Die im Modulvorschlag vorgeschlagene Partnerkonstellation und die damit verbundenen Interventionsebenen konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhaben gut realisiert werden.	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Der im Modulvorschlag vorgeschlagene thematische Zuschnitte für das Vorhaben konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut realisiert werden.	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Die im Modulvorschlag beschriebenen Risiken sind hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut nachvollziehbar.	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	strong
		Die im Modulvorschlag beschriebene Reichweite des Vorhabens (z.B. Regionen) konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens voll realisiert werden.	Interviews *Analysis based on the follow-the-money approach; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Interviews with project staff	good
		Der im Modulvorschlag beschriebene Ansatz des Vorhabens hinsichtlich des zu erbringenden Modulziels entspricht unter den gegebenen Rahmenbedingungen dem state-of-the-art.	Desk research, interviews *Companison and analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Desk research 2. Interviews with FMB	moderate
	To what extent were more results achieved through synergies and/or leverage of more resources, with the help of other bilateral and multilateral donors and organisations (e.g. co-financing)? If so, was the relationship between costs and results appropriate?	Das Vorhaben unternimmt die notwendigen Schritte, um Synergien mit Interventionen anderer Geber auf der Wirkungsebene vollständig zu realisieren.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Progress reports 2.Interviews with project staff and other donors	strong
		Wirtschaftlichkeitsverluste durch unzureichende Koordinierung und Komplementarität zu Interventionen anderer Geber werden ausreichend vermieden.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Progress reports 2.Interviews with project staff and other donors	strong
		Das Vorhaben unternimmt die notwendigen Schritte, um Synergien innerhalb der deutschen EZ vollständig zu realisieren.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Progress reports 2. Interviews with WZ-Referent, project staff and staff of other GIZ/KfW interventions	strong
		Wirtschaftlichkeitsverluste durch unzureichende Koordinierung und Komplementarität innerhalb der deutschen EZ werden ausreichend vermieden.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Progress reports 2. Interviews with WZ-Referent, project staff and staff of other GIZ/KfW interventions	strong
		Die Kombifinanzierung hat zu einer signifikanten Ausweitung der Wirkungen geführt bzw. diese ist zu erwarten.	Document analysis	1. Progress reports	strong
		Durch die Kombifinanzierung sind die übergreifenden Kosten im Verhältnis zu den Gesamtkosten nicht überproportional gestiegen.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Progress reports 2. Interviews with project staff	strong
		Die Partnerbeiträge stehen in einem angemessenen Verhältnis zu den Kosten für die Outputs des Vorhabens.	Document analysis, interviews *Analysis; Evaluators' assessment, possible subjectivity bias mitigated by researcher triangulation*	1. Intervention's proposal 2.Interviews with project staff and partners	strong
Additional evaluation questions	How did the shift towards the decentralised/subnational level and/or the convergence with the project "Support for decentralisation reforms" (SfDR) contribute to achieving the project's objective? What synergies were realized with SfDR?	1. Description of activities realized in cooperation with SfDR 2. Description of synergies on output level realized in cooperation with SfDR 2. Description of synergies on outcome level realized in cooperation with SfDR	1. Interviews with project staff, partners (MDAs and MMDAs), stakeholders from MLGRD and beneficiaries 2. Project proposal and progress reports	strong	strong
	To what extent did frequent and long-term interaction with partners (advisory services) of the component managers, in contrast to more tangible inputs, contribute to achieving the project's objective?	1. Qualitative assessment of advisory services' contribution to the attainment of the module objective.	1. Interviews with project staff and partners 2. Project proposal and progress reports	good	strong
	To what extent did the project (sufficiently) consider the political economy in the sector?	1. Qualiative assessment of the sector's political economy with regards to a. GRA	1. Interviews with project staff partners, donors and covil society actors 2. Desk research	good	strong

OECD-DAC Criterion SUSTAINABILITY (max. 100 points)

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	Evidence strength (moderate, good, strong)
Prerequisite for ensuring the long-term success of the project: Results are anchored in (partner) structures. Max. 50 points	What has the project done to ensure that the results can be sustained in the medium to long term by the partners themselves?	1. The degree to which the project works with the partners in a participatory approach 2. The degree to which partner structures share the vision & objectives of the project	Document analysis, interviews	1. Progress report, strategic framework documents by partners 2. Interviews with partners and project staff	good
	In what way are advisory contents, approaches, methods or concepts of the project anchored/institutionalised in the (partner) system?	1. Description of contents, approaches, methods, concepts developed within the intervention a. used by the partners b. not used by the partners	Document analysis, interviews	1. Progress reports 2. Interviews with partners and project staff	good
	To what extent are the results continuously used and/or further developed by the target group and/or implementing partners?	1. Description of contents, approaches, methods, concepts developed within the intervention a. further developed by the partners b. not further developed by the partners	Document analysis, interviews	1. Progress reports 2. Interviews with partners and project staff	good
	To what extent are resources and capacities at the individual, organisational or societal/political level in the partner country available (long-term) to ensure the continuation of the results achieved?	1. Qualitative assessment of organizational resources in partner institutions 2. Qualitative assessment of human resources of partner institutions 3. Qualitative assessment of financial resources of partner institutions	Document analysis, interviews	1. Progress reports 2. Interviews with partners, external stakeholders and project staff	good
	What is the project's exit strategy (addition of evaluator: "exit" from the national level)? How are lessons learnt for partners and GIZ prepared and documented?	1. Qualiative assessment of the project's exit strategy and other means applied to hand-over to the partners on national level	Document analysis, interviews	1. Interviews with partners, external stakeholders and project staff	strong
Forecast of durability: Results of the project are permanent, stable and long-term resilient. Max. 50 points	To what extent are the results of the project durable, stable and resilient in the long-term under the given conditions?	1. Qualitatitve assesssment of aspects that foster or hinder sustainability a.) Ownership of the partners for services or tools developed within the intervention b.) Human resources available for building upon results achieved c) other political, economic or social framework conditions	Document analysis, interviews	1. Progress reports 2. Interviews with project staff, partners and external actors	strong
	What risks and potentials are emerging for the durability of the results and how likely are these factors to occur? What has the project done to reduce these risks?	1. Description of risks potentially affecting sustainability 2. Assessment of extent to which intervention can influence risks 3. Description of mitigation strategies adopted by the intervention	Document analysis, interviews	1. Progress reports 2. Interviews with project staff, partners and external actors	strong

Additional Evaluation Questions

Assessment dimensions	Evaluation questions	Evaluation indicators	Data collection methods (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	Data sources (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	**Evidence strength** (moderate, good, strong)
Impact and sustainability (durability) of predecessor project(s)	Which of the intended impact of the predecessor project(s) can (still/now) be observed?	1. Qualitative description and assessment of impact of the a. earlier predecessor projects (2003-2013) b. immediate predecessor project (2013-2016)	Document analysis, interviews	1. Interviews with (former) project staff, partners 2. Immediate predecessor project's proposal and evaluation report	good
	Which of the achieved results (output, outcome) from predecessor project(s) can (still) be observed?	1. Qualitative description of results of (immediate) predecessor project in terms of a. small, medium and large taxpayers' offices b. capacities strengthened at TPU c. budget calendar d. citizens' budget e. capacities strengthened at accountability institutions	Document analysis, interviews	1. Interviews with (former) project staff, partners 2. Immediate predecessor project's proposal and evaluation report	good
	To what extent are these results of the predecessor project(s) durable, stable and resilient in the long-term under the given conditions?	1. Qualitative assessment of durabillity of the immediate predecessor project's results	Document analysis, interviews	1. Interviews with (former) project staff, partners 2. Immediate predecessor project's proposal and evaluation report	good
	In what way were results anchored/institutionalised in the (partner) system?	1. Qualitative assessment of institutionalisation of immediate predecessor project's results	Document analysis, interviews	1. Interviews with (former) project staff, partners 2. Immediate predecessor project's proposal and evaluation report	good
	How much does the current project build on the predecessor project(s)? Which aspects (including results) were used or integrated in the current project (phase)?	1. Qualitative assessment of the difference between the immediate predecessor project and the current project 2. Comparison of results (output, outcome) from the immediate predecessor project with the current project phase.	Document analysis, interviews	1. Interviews with project staff, partners and FMB 2. Predecessor project's proposal and evaluation report	strong
	How was dealt with changes in the project context (including transition phases between projects/phases)? Which important strategic decisions were made? What were the consequences?	1. The extent to which changes in the framework conditions for the intervention are reflected in the intervention's (original) proposal (if applicable)	Document analysis, interviews	1. Interviews with project staff, partners and FMB 2. Evaluation report and current project's proposal	moderate
	Which factors of success and failure can be identified for the predecessor project(s)?	1. Qualitative assessment of factors of success from a. earlier predecessor projects (2003-2013) b. immediate predecessor project (2013-2016)	Document analysis, interviews	1. Interviews with project staff, partners and FMB 2. Evaluation report PEV	strong
Follow-on project (if applicable)	Based on the evaluations results: Are the results model including results hypotheses, the results-oriented monitoring system (WoM), and project indicators plausible and in line with current standards? If applicable, are there any recommendations for improvement?	1. Description of follow-on project 2. Qualitative assessment of lessons learnt taken up by the follow-on project.	Document analysis, interviews	1. Interviews with (follow-on) project staff and FMB 2. Kurzstellungnahme and Wirkungsmatrix of the follow-on project (if available: project proposal)	moderate
ICT-specific questions	In case the project uses digital solutions, which are these?	1. Description of digital solutions used by the project a. e-learning b- software for MMDAs c. other digital solutions 2. Description of digital solution used in cooperation with other TC-/FC measures or other donors' interventions	Document analysis, interviews	1. Interviews with project staff and partners 2. Project proposal and progress reports	strong
	What significance do these digital solutions have in the framework of the Theory of Change and Results Model?	This question will be answered through the synthesis of results.	This question will be answered through the synthesis of results.		strong
	To what extent has the utilization of digital solutions contributed to gains in efficiency? (**efficiency**)	1. Qualiative assessment of efficiency gains from digital solutions	Document analysis, interviews	1. Progress reports 2.Interviews with project staff and partners	moderate
	To what extent have digital sollution offered opportunities for upscaling? (**efficiency**)	1. Number of individuals/institutions (e.g. district administrations) reached through upscaling of digital solutions 2. Comparison of costs for the development of digital solution with the addition individuals/institutions reached through upscaling	Document analysis, interviews	1. Progress reports 2.Interviews with project staff and partners	good
	In case the utilization of digital solutions was successful, to what extent do they have the potential for transfer into other projects (i.e. different countries or sectors)?	1. Qualitative assessment of transferabiilty of the digital solutions	Document analysis, interviews	1. Interviews with project staff and partners 2. Project proposal and progress reports and follow-on project's documents	strong

Annex 2: List of resources

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