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# Central project evaluation

Support to Local Governance (LoGo), Pakistan

Project number 2015.2159.0

## Evaluation Report

On behalf of GIZ by Carsten Zehner and Khalid Mehmood (GOPA mbH)

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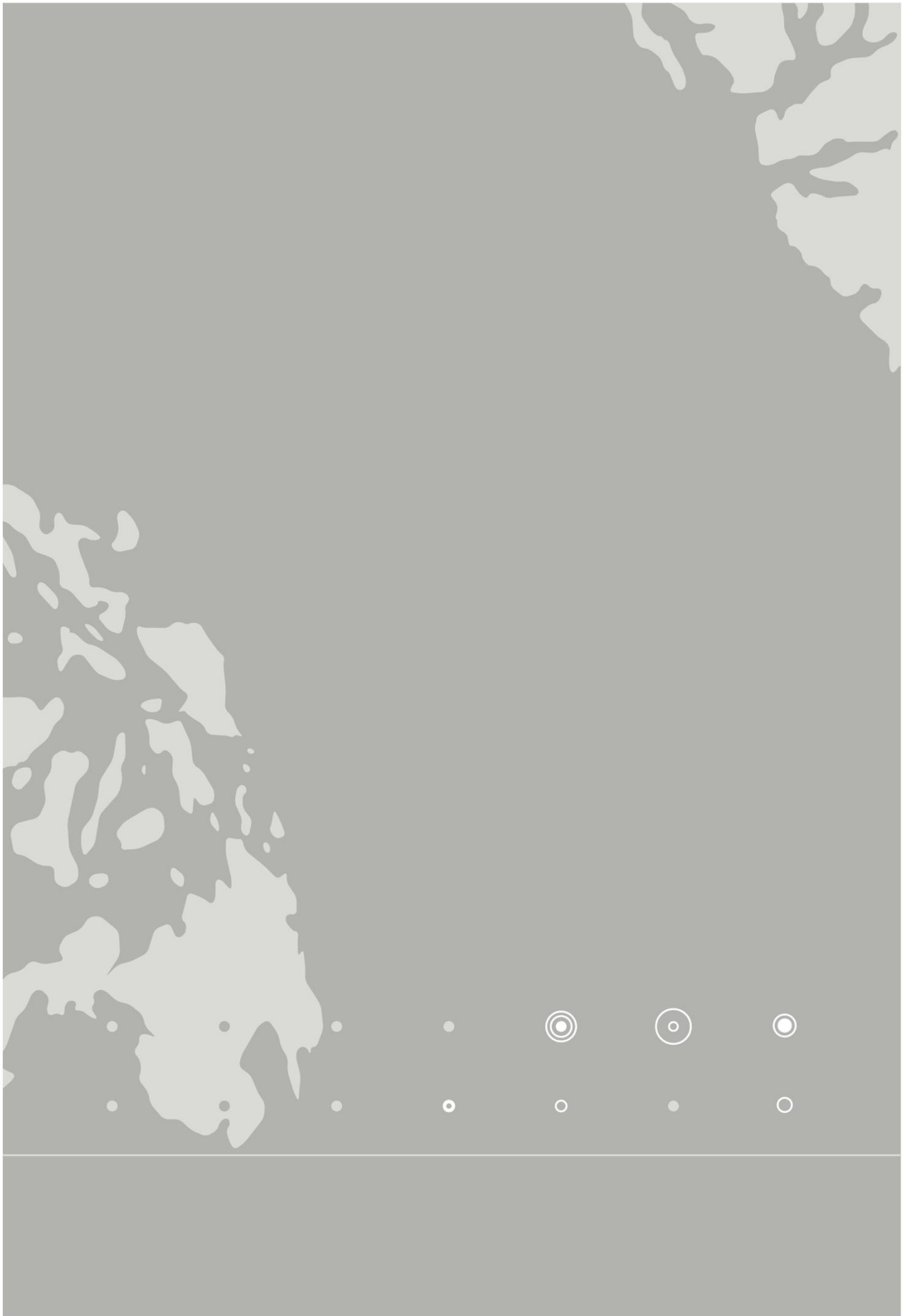
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## Abbreviations

ADP	Annual development plan
BMZ	German Federal Ministry of Economic Cooperation and Development
CDLD	Community-driven local development project
CEDP	Citizen engagement in development planning
CPE	Central Project Evaluation
CSR	Corporate social responsibility
DAC	Development assistance committee
DEC	District executive committees
DFID	Department for International Development
EU	European Union
FATA	Federally administered tribal areas
FRIMS	Financial Records Information Management System
FSD	LoGo output D (financing sustainable development results area)
GDC	German Development Cooperation
GDP	Gross domestic product
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
IC	Impact chain
ICT	Information and communication technology
KP	Province of Khyber Pakhtunkhwa
KPRA	KP Revenue Authority
LCA	Local council associations
LGA	Local Government Act
LGTI	Local government training institutes
LNOB	Leave No One Behind
LoGo	TC module Support to Local Governance
MC	Municipal council
MIS	Management information system
MOU	Memorandum of understanding
NC	Neighbourhood councils
NMA	Newly merged areas
OECD	Organisation for Economic Cooperation and Development
P	Province of Punjab
PETD	Punjab Excise and Taxation Department
PIO	Public information officers
PKR	Pakistani rupee
PR	Public relations
QtK	Quasim the Khadim
RBM	Results-based monitoring

RG	LoGo output B (revenue generation results area)
RH	Results hypothesis
RTI	Right to information
SCD	LoGo output C (state-citizen dialogue results area)
SDC	Swiss Development Cooperation
SDG	Sustainable Development Goals
SDP	Support to Development Planning in Khyber Pakhtunkhwa project
SGGP	Support to Good Governance Programme
SLG	LoGo output A (strengthening local governance results area)
TC	Technical cooperation
UC	Union councils
VC	Village council (lowest tier of local government in Punjab)
VCDP	Village council development plans
VP&NCA-19	Punjab Village Panchayats and Neighborhood Council Act 2019
WDE	Women Digital Empowerment



## The project at a glance

Pakistan: Support to Local Governance (LoGo)

Project number	2015.2159.0
CRS-Code(s) (Creditor reporting system code)	15110 Public sector policy and administrative management
Project objective	Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved.
Project term	1 January 2017 to 31 December 2019
Project volume	EUR 15,900,000 (including EUR 4,500,000 co-finance by SDC)
Commissioning body	German Federal Ministry of Economic Cooperation and Development (BMZ)
Lead executing agency	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH
Implementing organisations (in the partner country)	Economic Affairs Division (EAD), Provincial and selected subnational governments of Khyber Pakhtunkhwa and Punjab, academia, private sector stakeholders
Other development organisations involved	Swiss Development Cooperation (SDC)
Target group(s)	Population of the provinces Khyber Pakhtunkhwa and Punjab



# 1 Evaluation objectives and questions

This report presents the results of the Central Project Evaluation (CPE) of the technical cooperation (TC) module Support to Local Governance (LoGo) in Pakistan, which will subsequently be referred to as the “project”. The evaluation mission was conducted after the completion of the project (end of 2019) during 20-31 January 2020 in Pakistan. The first chapter introduces the objectives and the purpose as well as the central questions of the evaluation.

## 1.1 Objectives of the evaluation

The assessment of the TC project LoGo was conducted in the context of the central project evaluation system of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. This project was included in the random sample selected by the central evaluation unit of GIZ. The evaluation followed the procedures and methodological recommendations provided in the formal guideline for CPE and conceptualised as a final evaluation. The CPE aimed to analyse and evaluate the project’s results along with the design and quality of its implementation. It evaluated the project’s contributions to the programme objective, the project’s contribution to the national implementation of Agenda 2030 as well as changes in its area of intervention and their influence on the development measure’s success. In this context, the evaluation’s main functions supported evidence-based decisions for steering at the level of the project, on the level of partner policies and reforms and in regard to BMZ’s programme policy in the area of intervention. Furthermore, it aimed to promote transparency and accountability, and foster organisational learning while contributing to effective knowledge management.

The evaluation team identified five stakeholder groups for evaluating LoGo, which hold common as well as different interests:

1. The implementing partners of LoGo (officials of provincial governments, private sector stakeholders, and academia): critical assessment of results and related impacts for target groups; lessons relevant to the follow-up project Support to Local Governance 2 (LoGo II); criticism about the approach of this CPE (final evaluation despite continuation, timing after the appraisal and start of LoGo II);
2. BMZ: contribution of LoGo to the German development cooperation programme; innovation in gender-sensitive approaches (Int\_1);
3. GIZ LoGo technical staff: external assessment of effectiveness, efficiency and sustainability of results; relevance of results under the changes in local governance recently introduced by the reforms of the 2019 local government acts; identifying opportunities to build on results and adapt products to the new context; input to operational planning of LoGo II (Int\_5);
4. GIZ’s sectoral department (Department: Governance and Conflict, Competence Centre: Democracy, Policy Dialogue, City): evaluation results relevant under new governance reforms; opportunities for follow-up in new TC project LoGo2; innovations in the new area of private sector involvement for implementing Agenda 2030 (Int\_3, 4);
5. Swiss Development Cooperation (SDC) as the cofinancing partner: assessment of results with a focus on effectiveness and sustainability; understanding the perception of stakeholders and viewpoints of the target groups (Foc\_Dis\_1).

The relevant stakeholder groups have been actively involved in the inception phase as well as during the evaluation. Through interviews, focus group discussions and different workshop formats, their viewpoints on the project’s approaches and achievements have been considered and the results of the evaluation presented and reflected. During the evaluation phase, the developed evaluation design generally proved feasible. However, some of the concerns about limiting factors identified during the inception turned out to be valid and were only partially balanced through respective measures:

- Transfers/movement of senior level staff in partner institutions: key partners who had left their respective

positions were not available anymore for interviews; newly responsible persons had limited insights; measure: formerly responsible partners were involved wherever possible;

- Security situation in Pakistan: mobility restrictions especially in KP limited access to pilot areas; security regulations resulted in limited flexibility in using available time; measure: invitation of selected partners to locations cleared by GIZ's Risk Management Office;
- Time restrictions versus geographic coverage: the diverse and widespread intervention areas could not be covered in a representative way due to time limitations; measure – visits to selected pilot areas; triangulation with quantitative data from the endline survey for consideration of citizen perceptions with a broader geographic coverage.

## 1.2 Evaluation questions

The project was assessed on the basis of standardised evaluation questions defined by GIZ in order to ensure comparability. These are based on the OECD/DAC criteria for the evaluation of international cooperation and the respective criteria of German bilateral cooperation with subsequent guiding questions:

- Relevance: are we doing the right thing?
- Effectiveness: are we achieving the objectives (indicators)?
- Impact: are we achieving the overarching development goals?
- Efficiency: are the objectives achieved cost-effectively?
- Sustainability: are positive results durable?

Specific assessment dimensions and respective analytical questions were derived from the framework defined by GIZ as the basis for all its central project evaluations and they can be found in the evaluation matrix (see Annex). Complementary to the standard evaluation questions, there were further questions on fragile contexts. ICT-based solutions were included, which have been addressed in a separate document. The stakeholders of the evaluation did not raise any further questions.

## 2 Object of the evaluation

The second chapter of the evaluation report focuses on the definition of the evaluation object and the results model including selected results hypotheses.

### 2.1 Definition of the evaluation object

The main object of the evaluation was the technical cooperation module Support to Local Governance (LoGo), PN 2015.2159.0, in Pakistan. In the following, the report will refer to it as the "project".

#### Support to Local Governance (LoGo) project

**Module objective (outcome):** 'Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved.'

**Commission, duration, funding and implementation:** The LoGo project was commissioned by the German Federal Ministry of Economic Cooperation and Development (BMZ) and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. The LoGo project ran from January 2017 to December 2019 with an overall budget of EUR 15,900,000 including EUR 4,550,000 cofinancing contributed by the Swiss Development Cooperation (SDC) (GIZ, 2020f).

**Indirect target group and geographic coverage:** The final beneficiaries of the project were the population of the provinces KP (22 million inhabitants in 2011) and Punjab (91.5 million inhabitants in 2011 – more than half

of Pakistan's population). With KP, the project focused on a region with a particularly high poverty rate (in 2010: Human Development Index 0.607 in KP, second lowest value of all provinces in Pakistan) (GIZ, 2016a). The geographic area of the project's intervention included the provinces of Punjab and Khyber Pakhtunkhwa with the districts of Haripur, Nowshera, Lower Dir and Kohat (in KP) as well as Kasur (in Punjab) and selected local governments (GIZ, 2016a; GIZ, 2020a).

**Partners (direct target group):** The project's political partner was the Economic Affairs Division of the Ministry of Finance, Revenues, Statistics, Economic Affairs and Privatisation. The main implementing partners of LoGo were the local government departments of the provincial governments of KP and Punjab (KP Local Government, Election and Rural Development Department; Punjab Local Government and Community Development Department), the tax authorities of the two provinces (KP Revenue Authority; KP Excise, Taxation and Narcotics Control Department; the Punjab Revenue Authority; Punjab Excise and Taxation Department) and information commissions for the two provinces (KP Right to Information Commission; Punjab Information Commission) (GIZ, 2016a). Beyond that, the project – through its multilevel approach – worked in selected local governments (districts, tehsils and villages) and with stakeholders from academia (universities for activities in the context of state-citizen dialogue as well as private sector engagement in financing sustainable development) and private sector (lobby organisations and chambers of commerce for increasing private sector engagement in sustainable development) on the provincial and national levels (GIZ, 2016a; GIZ, 2020a).

**Cross-cutting topics:** The project focused on gender equality (marker: GG 1), participatory development/good governance (marker: PD/GG 2), poverty reduction (marker: AO 1) as well as peace and security (marker: FS 1) (GIZ, 2016a). The LoGo project was implemented in a fragile context. The peace and conflict assessment of GIZ Pakistan identified five areas of principal factors for conflict, fragility and violence:

1. instrumentalisation of religion and combating violent extremism,
2. culture and tradition – violence against women,
3. rapid population growth, urbanisation and environmental problems,
4. insufficient provision of basic services and
5. tension with neighbouring countries (GIZ, 2017d).

Further details regarding conflict sensitivity (escalating factors/dividers and deescalating factors/connectors) are provided in chapter 4.2.

The project was structured into four outputs/result areas:

**Output A/result area: strengthening local governance (SLG)**

**Objective:** 'Local government structures and ministries for local governance at provincial level are more efficient and citizen focused.'

**Background:** The local government acts (LGA) of the provinces of Khyber Pakhtunkhwa (KP) and Punjab (P) define the roles and responsibilities of the local governments in determining needs and priorities of the local communities, and in delivering public services to the citizens. However, the new local governments lack the capacity to provide these services to citizens in an effective and efficient manner (GIZ, 2018a; GIZ, 2016a).

**Approach:** The results area of the project worked at provincial and local levels of both provinces and supported provincial departments (especially the local government departments) in performing and fulfilling their functions in line with the LGA. Furthermore, the project assisted in revising legal frameworks, administrative regulations and consultative processes for drawing up and implementing local development plans and annual budgets. While aiming at increasing the performance of public officials in the provincial and local administrations as well as elected representatives (with special focus on female councillors), the project implemented tailor-made and demand-driven capacity development programmes. The project promoted coordination and cooperation between provincial government departments, between elected representatives and local

administrations, and between interest groups of local councils and the provinces (GIZ, 2018a; GIZ, 2016a).

#### **Output B/results area: revenue generation (RG)**

**Objective:** 'Conditions for increasing revenues at subnational level have improved.'

**Background:** The tax to GDP ratio (11.2%) in Pakistan is very low, compared with other countries at a similar stage of development. Own-source revenue generation is inadequate for fiscal sustainability and independence. Poor communication, lack of transparency and tax equity coupled with corruption have led to a lack of trust between citizens and tax collection agencies. Expanding the tax base and improving tax management as well as collection processes remains a key challenge together with establishing of trust in the tax system (GIZ, 2018a; GIZ, 2016a).

**Approach:** The results area of the project focused on improving systems and processes of tax collection by the provincial tax authorities as well as the design of the related legal framework. It supported the provincial tax authorities in KP and Punjab to develop and implement administrative regulations and processes to increase tax revenue at provincial level as a precondition for increasing development budgets for local governments dependent on fiscal transfers. The project enhanced the organisational and institutional capacity of the tax administrations at provincial level through advisory services to increase tax compliance and capacities of tax officials in tax administration, tax withholding and enhancing cooperation with the private sector. It piloted measures in selected districts to generate revenue at the local level and promoted exchange between the tax authorities of KP and Punjab and other provinces to transfer knowledge and create learning networks (GIZ, 2018a; GIZ, 2016a).

#### **Output C/results area: state-citizen dialogue (SCD)**

**Objective:** 'Accountability and dialogue between the state and society have improved.'

**Background:** Pakistan's citizens lack political participation and they are unable to share their development priorities with the state institutions. The newly devolved structures and dialogue-based systems of service delivery in KP and Punjab need to be improved in order to address the needs of the citizens. Recent legal reforms (such as introducing right to information acts (RTI), and right to public services acts) have given citizens new tools to demand information and accountability from public institutions. The media and civil society organisations are displaying great interest in appropriate information policy (GIZ, 2018a; GIZ, 2016a).

**Approach:** The results area of the project supported efforts to enhance the accountability of provincial and local administrations and improve the dialogue between citizens and state through organisational and capacity development of the local council associations (LCA), with the aim of strengthening their role in representation and lobbying for local governments. Moreover, the project supported the information commissions of KP and Punjab for implementing the RTI acts. It supported selected provincial and local administrations in both provinces in developing processes to store and provide access to information as well as to process and respond to requests for information. In order to enhance awareness and accountability, the project created formats and platforms for direct dialogue between decision-makers, citizens, media and civil society organisations (GIZ, 2018a; GIZ, 2016a).

#### **Output D/results area: financing sustainable development (FSD)**

**Objective:** 'The conditions for the private sector to make financial and non-financial contributions towards the achievement of the Sustainable Development Goals (SDGs) of the Agenda 2030 have improved.'

**Background:** The BMZ initiative 2030 Implementation Initiative – Catalysing Transformation supported selected partner countries including Pakistan to move towards sustainable development in line with Agenda 2030. As part of this initiative, LoGo aimed at enhancing the financial and other contributions from the private sector

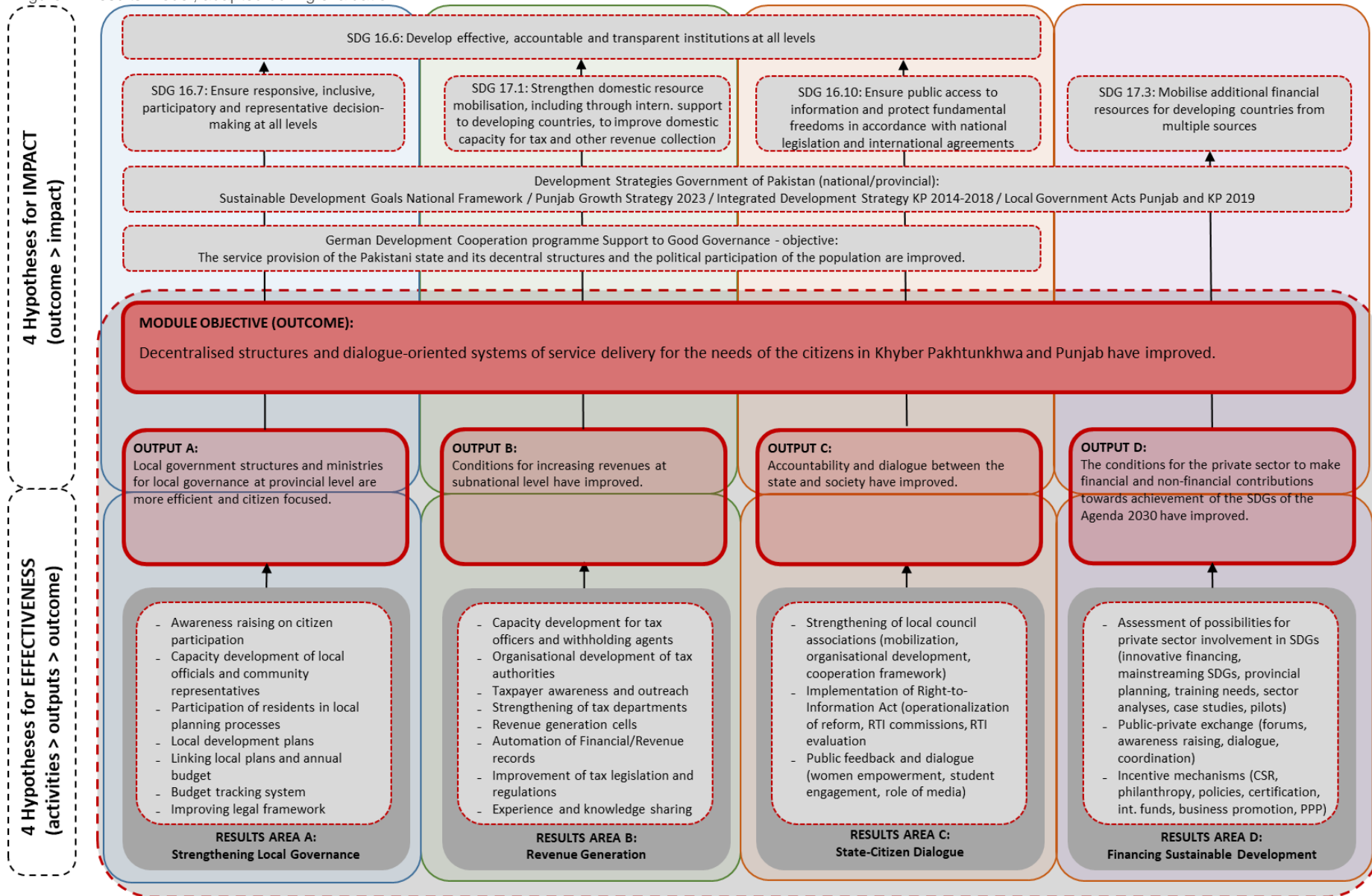
towards achieving the SDGs. This additional component was established as a complement, and it started operations in 01/2019 (GIZ, 2018a; GIZ, 2016a).

**Approach:** The results area of the project focused on support to provincial administrations of KP and Punjab to assess the possibilities for private sector financial participation towards achieving priority SDGs; facilitating exchange at provincial level between public and private stakeholders for increasing financial contributions from the private sector towards achieving the SDGs; and advising the development of government-driven incentives to promote private sector funding for activities or projects concerned with priority SDGs (GIZ, 2018a; GIZ, 2016a).

## 2.2 Results model including hypotheses

The LoGo project has prepared individual results models for each output. During the inception period, these were reviewed, updated and combined into one integrated results model. On this basis, the project's theory of change has been recapitulated and selected results hypotheses for the CPE have been prioritised.

Figure 1: Results model, adapted during evaluation



The results model of LoGo foresaw the following **theory of change**. Through awareness raising, capacity development as well as institutional development and regulatory reform the project supported the participation of citizens in local development processes with a particular focus on local development plans and their conversion into respective budgets (annual development plans). This strengthened the efficiency and citizen orientation of local and provincial government structures (output A) and led to more coherence between development planning and budgeting, increased scope for citizen participation and an improved system of service delivery (outcome). It further contributed to more demand-oriented service delivery (German Development Cooperation programme indicator 1), effective, accountable and transparent institutions (SDG target 16.6) and responsive, inclusive, participatory and representative decision-making (SDG target 16.7). These facets were reflected in results hypotheses 1.1 and 1.2 (see chart below).

Furthermore, the project supported tax authorities through raising awareness, developing capacity and institutional strengthening in addition to legal/regulatory reform that improved conditions for increasing revenues at subnational level (output B). This contributed to improving administrative services for tax management and revenue collection (outcome) and increased generation of own-source revenues (GDC programme indicator 2.1). It also helped strengthen domestic resource mobilisation and improved domestic capacity for tax and other revenue collection (SDG target 17.1, reflected in results hypotheses 2.1 and 2.2 – see below).

Moreover, the project strengthened local council associations (LCA), supported the implementation of the Right to Information (RTI) Act and improved public feedback and dialogue between the state and society along with accountability (output C). This contributed to more transparency and recognition of citizen needs by public institutions and the increased opportunities of civil society to influence public policy and trust (outcome). This further provided the basis for provincial governments to publish and discuss budget and accountability reports of implementation (GDC programme indicator 2.3) and the capacity to consider citizen demands and interests (GDC programme indicators 3.1 and 3.2), which would improve public access to information and protection of fundamental freedoms (SDG target 16.1, reflected in results hypotheses 3.1 and 3.2 – see below).

Finally, the project supported the private sector's involvement in achieving SDGs, facilitated exchange between private and public stakeholders and supported the generation of incentives to promote private sector engagement in implementing Agenda 2030 (output D). This contributed to more opportunities for private sector engagement in sustainable development (outcome) and further to mobilising financial resources for developing countries from multiple sources (SDG target 17.2). It included approaches related to information and communication technology (ICT) as cross-cutting issues, aiming to increase effectiveness and efficiency of services delivery and institutional performance, improve informed decision-making and increase dialogue, outreach and dissemination.

On the basis of the results model and its inherent theory of change, more focused **results hypotheses** have been specified and prioritised for the contribution analysis within the CPE. As a result, six (2x3) results hypothesis (RH) have been selected, which consisted of inter-related pairs of sub-hypotheses. Out of these the hypotheses X.1 group links the activities to outputs and outcome (to be analysed under the OECD-DAC criterion **effectiveness**) and hypotheses X.2 group links the outcome and impacts (to be analysed under the OECD-DAC criterion **impact**). As a cross-cutting aspect, elements relevant to ICT are specially considered.

#### **1) Results hypothesis 1.1 and 1.2: Participatory development planning and budgeting for increased citizen orientation**

<b>Activities</b>	<ul style="list-style-type: none"> <li>- Development of a methodology for participatory development planning on different levels of local governments</li> <li>- Capacity development of local officials and community representatives on participatory planning (development of modules, training of trainers, conduct of training, peer-to-peer learning)</li> <li>- Participation of residents in local planning processes</li> <li>- Elaboration of development plans on different levels: village councils/neighbourhood councils (VC/NC) and union councils (UC) and municipal councils (MC); tehsil development plan; integrated district development plan (multilevel)</li> <li>- Linking local development plans and annual budget plans, analysis of interlinkages through a management information system (ICT-related)</li> </ul>
<b>Output</b>	<ul style="list-style-type: none"> <li>- Local government structures and departments for local governance at provincial level are more efficient and citizen-focused (objective output A). <ul style="list-style-type: none"> <li>- Participatory development plans elaborated (output indicator A1: 125 development plans drawn up on a participatory basis by subnational authorities in KP and Punjab that take account of the needs and interests of women and young people have been submitted for adoption).</li> <li>- Regulatory framework for budget planning and implementation improved (output indicator A2: Agreements between the relevant administrative institutions or updated administrative regulations to clarify processes and responsibilities regarding budget planning and budget implementation have been submitted for adoption in each of the two provinces of KP and Punjab).</li> <li>- Human capacities for participatory budget and planning strengthened (output indicator A3: 8,950 public employees and elected representatives have passed the final test of target-group-specific training modules on roles and functions according to the Local Government Act and participatory budget and planning processes at the training institutions in KP and Punjab, including a course for female elected representatives).</li> </ul> </li> </ul>
<b>Outcome</b>	<ul style="list-style-type: none"> <li>- Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved (module objective on outcome level).</li> <li>- Coherence between development planning and budgeting improved (outcome indicator 1: Elected councils in 75 selected local authorities in KP and Punjab have adopted development budgets in line with the priorities identified in the development plans developed on a participatory basis).</li> <li>- Scope for citizen participation enhanced (outcome indicator 5: 30% of the total of 1,977 selected citizens – 50% of them women and young people – in the project areas in KP and Punjab have confirmed that their needs and interests were taken into consideration in strategic decisions such as development plans).</li> </ul>
<b>Impact</b>	<ul style="list-style-type: none"> <li>- SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. Target 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels.</li> <li>- German Development Cooperation Programme objective: 'The service provision of the Pakistani state and its decentral structures and the political participation of the population are improved.' Indicator 1: Citizens confirm demand-orientation of governmental service delivery. Indicator 1.4: Implementation of measures from development plans. Indicator 2.2: Processes and responsibilities of budget planning are strengthened.</li> </ul>

## 2) Results hypothesis 2.1 and 2.2: Revenue generation for enhanced development capacities

<b>Activities</b>	<ul style="list-style-type: none"> <li>- Capacity building of tax officers and withholding agents</li> <li>- Organisational and institutional development of tax authorities (taxpayer facilitation systems, enforcement capacity through audit, decentralised units)</li> <li>- Enhancing taxpayer awareness and outreach through improved communication</li> <li>- Automation of financial and revenue records at sub-district level (ICT-related)</li> <li>- Support for improving tax legislation and regulations</li> </ul>
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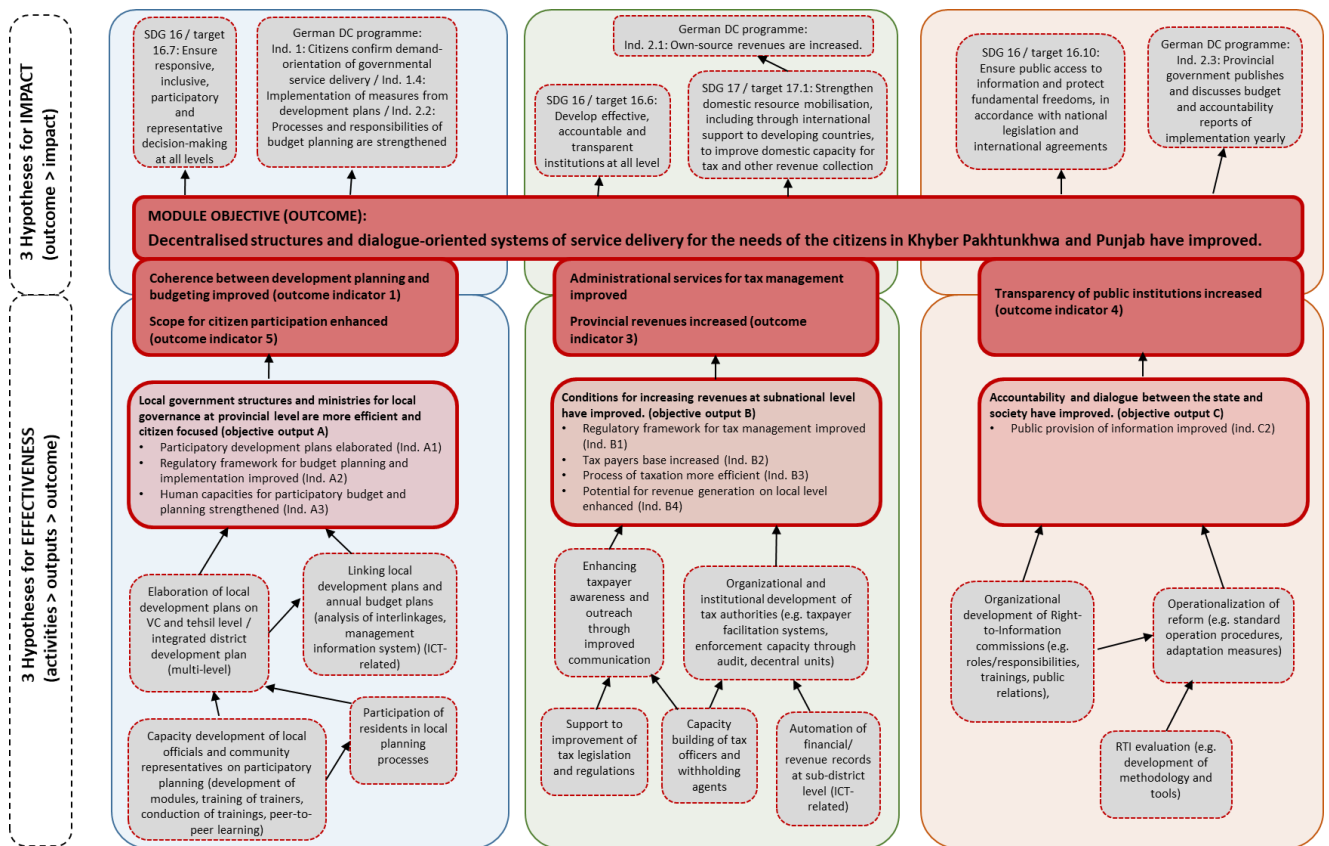
<b>Output</b>	<ul style="list-style-type: none"> <li>- Conditions for increasing revenues at subnational level have improved (objective output B).</li> <li>- Regulatory framework for tax management improved (output indicator B1: Five drafts of administrative regulations on improved tax management have been submitted in the provinces of KP and Punjab).</li> <li>- Taxpayers base increased (output indicator B2: The number of taxpayers registered for sales tax in the provinces of KP and Punjab has risen by 10% in relation to December 2018).</li> <li>- Process of taxation more efficient and accepted (output indicator B3: The number of registered taxpayers in the provinces of KP and Punjab who have filed their tax return for sales tax before the statutory deadlines has risen by 10% in relation to December 2018).</li> <li>- Potential for revenue generation on local level enhanced (output indicator B4: Experience gathered and processed from pilot schemes in three local authorities (districts, union councils or tehsils) in the provinces of KP and Punjab confirms the potential for revenue generation).</li> </ul>
<b>Outcome</b>	<ul style="list-style-type: none"> <li>- Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved (module objective on outcome level).</li> <li>- Administrative services for tax management improved</li> <li>- Provincial revenues increased (outcome indicator 3: The provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016).</li> </ul>
<b>Impact</b>	<ul style="list-style-type: none"> <li>- SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. Target 16.6: Develop effective, accountable and transparent institutions at all levels.</li> <li>- SDG 17: Strengthen the means of implementation and revitalise the global partnership for sustainable development. Target 17.1: Strengthen domestic resource mobilisation, including international support to developing countries, improving domestic capacity for tax and other revenue collection.</li> <li>- German Development Cooperation programme objective: 'The service provision of the Pakistani state and its decentral structures and the political participation of the population are improved.' (indicator 2.1: Own-source revenues are increased).</li> </ul>

### 3) Results hypothesis 3.1 and 3.2: State-citizen dialogue for improved confidence and accountability

<b>Activities</b>	<ul style="list-style-type: none"> <li>- Putting RTI reform into operation with e.g. standard operation procedures</li> <li>- Organisational development of RTI commissions (roles/responsibilities, training, public relations)</li> <li>- RTI evaluation (development of methodology and tools)</li> <li>- Strengthening of local council associations</li> <li>- Raising awareness for good local governance, RTI and empowerment of women</li> </ul>
<b>Output</b>	<ul style="list-style-type: none"> <li>- Accountability and dialogue between the state and society have improved (objective output C). <ul style="list-style-type: none"> <li>- Public provision of information improved (output indicator C2: five selected institutions at provincial and lower administrative levels in the provinces of KP and Punjab have implemented processes to provide information in accordance with the Rights to Information Act).</li> <li>- Dialogue and feedback mechanisms for vulnerable groups such as women and youth (output indicator C3: three dialogue and feedback mechanisms geared to vulnerable population groups have been piloted by institutions at subnational level).</li> </ul> </li> </ul>
<b>Outcome</b>	<ul style="list-style-type: none"> <li>- Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved (module objective on outcome level).</li> <li>- Transparency/accountability of public institutions increased (outcome indicator 4: A provincial government is preparing the annual publication of the budget and the statement of accounts for discussion with the province's citizens).</li> </ul>
<b>Impact</b>	<ul style="list-style-type: none"> <li>- SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. Target 16.10: Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.</li> <li>- German Development Cooperation Programme objective: The service provision of the Pakistani state and its decentralised structures and the political participation of the population are improved (indicator 2.3: Provincial government publishes and discusses budget and accountability reports of implementation yearly).</li> </ul>

The illustration below shows the results model with selected results hypotheses prioritised for the evaluation.

Figure 2: Results model with selected hypotheses



### 3 Evaluability and the evaluation process

This chapter focuses on the availability of information and data for the evaluation process and assesses the evaluability of the project.

#### 3.1 Evaluability: data availability and quality

Table 1: Basic documents

Basic document	Available (Yes/No)	Estimation of actuality and quality	Relevant for OECD/DAC Criterion:
Project proposal LoGo	Yes	Original/change offers	All
Results matrix	Yes	Sufficient	Effectiveness
Results model	Yes	Sufficient	All
Capacity development strategy	Yes	Sufficient	All
Gender analysis for LoGo project	Yes	Sufficient	Impact
Steering structure	Yes	Sufficient	All
Annual progress reports	Yes	Sufficient	All
Final report	Yes	Sufficient	All
Plan of operations	Yes	Sufficient	All

Map of actors	Yes	Sufficient	All
Documentation of main project activities	Yes	Sufficient	All
Data of the results-based monitoring system (WoM)	Yes	Sufficient	Effectiveness
Cost data (at least current cost commitment report/ Kostenträger-Obligo Bericht)	Yes	as of January, 2020	Efficiency
Cost data assigned to outputs	Yes	Sufficient	Efficiency
Excel sheet assigning working-months of staff to outputs	Yes	Sufficient	Efficiency
Monitoring data (measurement of indicators, endline survey)	Yes	Sufficient	Effectiveness
Key products of LoGo project	Yes	Sufficient	All
Documents of predecessor projects (offer, progress reports, evaluation reports)	Partially	Sufficient	Impact
Programme strategy Support to Good Governance in Pakistan	Yes	Sufficient	Relevance
GIZ integrated context and human rights analysis (IPCA) Pakistan	Yes	Sufficient	All
BMZ country strategy Pakistan	Yes	Sufficient	Relevance, Impact
BMZ Good governance sector strategy	Yes	Sufficient	Relevance, Impact
Local Government Act Punjab 2019	Yes	Sufficient	Relevance
Local Government Act KP 2019	Yes	Sufficient	Relevance
Pakistan SDG national framework	Yes	Sufficient	Relevance, Impact
Punjab Growth Strategy 2023	Yes	Sufficient	Relevance
Integrated Development Strategy 2014-2018	Yes	Partly (not updated)	Relevance
United Nations Agenda 2030	Yes	Sufficient	Relevance, Impact

**Standard project documents:** The project maintained all standard documents for strategic and operation planning based on the project proposal and subsequent change offers. In this context, the project has prepared a detailed results model (general and outputs-specific), a comprehensive stakeholder analysis for each province, a capacity development strategy, an operational plan, a project steering structure and financial planning and accounting (assigned to outputs). The standard documents were regularly updated and have a high quality that is sufficient for the evaluation.

**Monitoring and evaluation:** The LoGo project maintained a comprehensive monitoring and evaluation system. On the **operational level**, activity and budget monitoring was conducted on a monthly basis following defined standard operating procedures and formats. Updates were regularly presented to the programme management team – which consists of team leaders, monitoring and evaluation personnel, the administration team and the project director for review and subsequent adjustments for the operational planning. On the **strategic level**, a conflict-sensitive results-based monitoring tracked the overall setting where the programme operated, focusing on identified risks and assumptions including larger political, institutional, financial and policy contexts that affected the project. Moreover, it included monitoring of project indicators, intended (anticipated) changes, assumptions and risks of the result areas, module objective, gender mainstreaming, peace and conflict assessment and do-no-harm mainstreaming, non-intended results and impact markers (GIZ, 2017h).

Monitoring data was subsequently entered into the GIZ software ‘Wirkungsmonitor’ and used for reporting and input to steering meetings, evaluations and planning (GIZ, 2020d). The project regularly documented the implementation status for each output/result area in ‘achievement documents’ that contained the main results and provided background information for steering and reporting (GIZ, 2020e). Moreover, the project conducted a

mid-term evaluation following the KOMPASS approach (GIZ, 2018c). The M&E system of the project builds partially on partner data (revenue collection rates, budget plans, regulations), which is used for monitoring respective indicators. The type, quality and actuality of monitoring data of the LoGo project together is sufficient for the evaluation process.

For the measurement of perception-based indicators (1, 1.3 and 3.2) of the GDC governance programme as well as outcome indicator 5 of the LoGo project, a baseline survey was conducted in mid-2017, with a sample of 1,977 respondents (ARC Consult, 2018). In late 2019/early 2020, an endline survey was conducted in collaboration with Pakistani counterparts (sample: 1,999 respondents). Its research design comprised three components: a chronological comparison between the beginning of an intervention (baseline) and the middle and end of an intervention (midline and endline); a comparison between units that have been “treated” and “controlled” by the intervention; and qualitative research (process tracing).

Complementary to the assessment of achieved perception indicators, the endline survey included an assessment of contributions by the LoGo project. This took place through a difference in difference approach to compare differences between the project’s intervention areas (treatment) and areas not supported by the project (control). The differences between respondent groups of baseline and endline survey (regarding ethnicity, demography and socio-economic aspects) were balanced through statistical modelling for comparability in order to identify effects-related LoGo. Other selected factors such as gender/age, implementation mode (chronological difference in rollout 2017 to 2018, implementing partners such as LoGo or other development partners) were assessed in order to further specify findings. Five related impact chains (IC) were defined and assessed with results related to the difference in difference approach as well as qualitative results in order to further explain LoGo’s contributions (ARC Consult, 2020a). A collection of raw data for selected survey questions relevant for the scope of the central project evaluation was provided (ARC Consult, 2020b) in addition to the draft report of the endline survey. However, those raw datasets have not been subject to the variable-based statistical impact analysis and therefore have a reduced significance. Altogether, the results of the endline survey were used for triangulation with the qualitative empirics collected and assessed in the context of the CPE. In relation to the CPE design, the endline survey provided the perspective of beneficiaries, which were only included to a very limited extent in the CPE.

## 3.2 Evaluation process

### Stakeholder participation/knowledge transfer

The relevant stakeholder groups of the project (donors, GIZ Pakistan and headquarters, partner organisations, other stakeholders including other development projects and public personalities, civil society and private actors, universities and think tanks, final beneficiaries) were actively involved in the evaluation process in different ways:

- Representatives of stakeholder groups have been involved during the inception phase in order to consider their viewpoints and interests in the design of the evaluation. To this end, a focus group discussion has been conducted with partners in KP during the inception mission.
- Representatives of all stakeholder groups were actively involved during the evaluation as sources of information. For different stakeholder groups from different provinces, qualitative interviews as well as focus group discussions with key informants were conducted during the evaluation mission (See table 2 for stakeholders of the evaluation).
- In order to ensure knowledge transfer of the evaluation results to different stakeholder groups, several methods were applied or still being planned:
  - Presentation of preliminary findings of CPE mission (done)
  - Dissemination of CPE short report to counterparts (planned)

- Presentations of CPE results to partners during regular project activities (planned by project during LoGo II)
- Individual presentation to special partners (planned by project during LoGo II)
- Publication of CPE report (planned)
- Dissemination of CPE report in social media in Pakistan (to be assessed for viability)
- Based on recommendations of both partners as well as LoGo project staff, the plan is to use lessons and results from CPE for the follow-up project LoGo II. Although the appraisal of LoGo II had already been conducted, the CPE results can still be considered for the operational planning of LoGo II in close collaboration with project partners.

The involvement of final beneficiaries (local population) had been selective due to time and partly to security restrictions for travel (especially in KP). Due to the broad geographical coverage of project interventions (notably in KP), it was not possible to aim for adequate consideration in the context of the evaluation mission. Instead, the perceptions of final beneficiaries were assessed based on data collected through the endline survey of the project (see 3.1). This approach allowed for triangulation of qualitative data from the evaluation with quantitative data of the endline survey.

### Evaluation team

The team of evaluators consisted of an international evaluator as a team leader and a local evaluator. Both evaluators have complementary profiles and expertise. The international evaluator has a professional background in urban and regional planning with experience in participatory local development, local governance and decentralised service delivery. The local evaluator's professional background is in international development management and philosophy with extensive experience in programme management, local governance and institutional development issues in Pakistan.

Both evaluators closely collaborated for the preparation, planning and conduct of the exercise. The international evaluator coordinated the process and was responsible for the communication with GIZ. He travelled to Pakistan twice for the inception mission and for the evaluation mission. Furthermore, he was responsible for the elaboration of deliverables including the presentation and reports. The local evaluator with high-profile knowledge and experiences in Pakistan, including local language proficiency, was responsible for local level activities in Pakistan (research of local information, interviews with local stakeholders, local communication, logistical support for preparing the mission, translation) and elaborated inputs to the deliverables. In order to ensure triangulation, both evaluators with their differing but complementary expertise regularly conducted revision meetings to discuss and assess hypotheses, preliminary assumptions and results. In this context, different technical perspectives and professional experiences were used for triangulation, with the aim of minimising assessment mistakes. Moreover, the difference in cultural backgrounds was relevant for triangulation. Both evaluators were proficient in qualitative as well as quantitative empirical methods as well as analytical skills for analysis. Hence, the necessary expertise for a triangulation of methods was available in the team and has been applied in the preparation and conduct of the evaluation.

Table 2: List of stakeholders of the evaluation and selected interviewees

Organisation/Company/Target Group <sup>1</sup>	Overall number of persons involved in evaluation (*gender disaggregation; f = female / m = male)	Participation in interview (number of individuals)	Participation in focus group discussion (number of individuals)	Participation in workshops (number of individuals)	Participation in survey (number of individuals)
(Please do not list individuals or functions)					

<sup>1</sup> Please do not mention the organisation(s)/institution(s) by name in the case they wish not to be named or their explicit naming is endangering their security, work or staff.

<b>Donors</b>	3 (1f / 2m)	1	2	0	0
BMZ, SDC					
<b>GIZ</b>	37 (25m / 12f)	5	12	20	0
GIZ project team/GIZ partner country staff					
GIZ headquarters Germany					
<b>Partner organisations (direct target</b>	61 (39m / 23f)	13	49	0	0
Local Government and Community Development Department (Punjab)					
Local government Election and Rural Development Department (Khyber Pakhtunkhwa)					
Excise, Taxation and Narcotic Control Department (Punjab and KP)					
Revenue authorities (Punjab and KP)					
Sustainable Development Goals Unit (Punjab and KP)					
Public-private partnership cells (in Punjab and KP)					
Information commissions (Punjab and KP)					
Local government academies (Punjab and KP)					
Local council associations (Punjab and KP)					
District governments (Punjab and KP)					
Tehsil administrations (Punjab and KP)					
Village/neighbourhood councils (Punjab and KP)					
Federal Ministry of Planning, Development & Reforms					
<b>Other stakeholders (such as public actors, other development projects)</b>	3 (3m)	3	0	0	0
UNDP SDG units					
Consumer Rights Commission					
<b>Civil society and private actors</b>	5 (2m / 3f)	2	3	0	0
Chambers of commerce and industry (in Punjab, KP and national level)					
Pakistan Centre of Philanthropy					
Center for Communication Program Pakistan					
Jazz Telecommunications					
<b>Universities and think tanks</b>	5 (4m / 1f)	0	5	0	0
University of Peshawar					
IM Sciences					
University of Engineering and Technology, Peshawar					
University of Central Punjab, Lahore					
<b>Final beneficiaries (indirect target groups)</b>	9 (9f) and endline survey with 3,976 respondents (conducted by				

Residents in local governments of KP and Punjab	9 (0m / 9f)	0	9	0	3,976 (50% male / 50% female) <sup>2</sup>
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## 4 Assessment of the project according to OECD/DAC criteria

This chapter presents the assessment of long-term results of predecessor projects relevant to LoGo as well as the results of the LoGo evaluation along the OECD-DAC criteria **relevance, effectiveness, impact, efficiency** and **sustainability**.

### 4.1 Long-term results of predecessors

The following chapter assesses two projects, Support to Good Governance Programme (SGGP) and Support to Development Planning in Khyber Pakhtunkhwa (SDP), which were implemented prior to LoGo. The assessment sets a focus on the impact and sustainability of selected results that relevant as a basis for the LoGo project.

#### Evaluation basis and design for assessing long-term results of the predecessors

Table 3: Methodology of predecessor project

<b>A) Evaluation basis</b>	A1. Support to Good Governance Programme (SGGP) - relevant project documents: project offer, progress reports, evaluation reports - qualitative information from interviews and focus groups discussions A2. Support to Development Planning in Khyber Pakhtunkhwa (SDP) - relevant project documents: project offer, progress reports, evaluation reports - qualitative information from interviews and focus groups discussions
<b>B) Evaluation design</b>	The evaluation is based on an analysis of available documents and qualitative information that identifies and assesses long-term results that are relevant as a basis for follow-up in the results areas of LoGo.
<b>C) Empirical methods</b>	- Document analysis of project-related documents - Assessment of qualitative interviews

#### Analysis and assessment regarding long-term results of the predecessor

##### Support to the Good Governance Programme (SGGP)

**Objective:** 'The performance of selected administrative areas of government for effective, transparent and responsive governance at national and sub-national level is enhanced.' **Duration:** January 2014 to June 2017

**Budget:** EUR 13,740,000 **Lead executing agency:** Ministry of Finance, Revenues, Statistics, Economic Affairs and Privatisation **Geographical focus:** National level (outputs 2 and 3); KP (outputs 1-4); Punjab (outputs 2 and 3), Federally administered tribal areas (FATA) (output 4)

**Approach:** Output 1 (administrative reform) focused on strengthening the capacity of local governments and the Local Government, Election and Rural Development Department in KP. Output 2 (tax reform) focused on

<sup>2</sup> Use of baseline/endline survey results based on 3,976 respondents (50% male / 50% female) from 100 survey communities of KP and Punjab (baseline: 1,977 endline: 1,999) (ARC Consult, 2018; ARC Consult 2020a)

improving the capacity of the tax administration at federal and provincial level to collect taxes. Output 3 (statistics) focused on improving the quality of statistical data required for core federal and provincial tasks. Output 4 (prevention of violence against women) focused on improving services for victims of sexual violence and capacities of governmental and non-governmental organisations to prevent violence. A complementary action area (state-citizen dialogue) was conceptualised as a cross-cutting measure to support the achievement of outputs. All outputs were conceptualised to contribute to an improved performance of governmental functions in accordance with the principles of good governance. The project promoted effective and demand-oriented structures and strengthened democratic procedures for transparent decision-making. It addressed the consolidation of constructive relations between state actors in the four selected administrative areas and citizens at national and sub-national levels as a cross-cutting task (GIZ 2017a).

The **project evaluation** was conducted in May 2017 and it resulted in the following rating: **relevance** (very successful), **effectiveness** (rather unsatisfactory), **impact** (rather successful), **efficiency** (successful), **sustainability** (successful). Overall, the TC measure was rated 'successful' (GIZ, 2017b).

Among the results generated by SGGP, the following elements were relevant as a basis for follow-up, consolidation and further development by LoGo:

- **Administrative reform:** SGGP supported the conception of a **capacity development** approach for orientation on the 2013 legal framework on local governments and decentralisation. A handbook and training materials were developed and endorsed by the mandated authorities. On this basis, training was conducted by SGGP and other development partners. Furthermore, an evaluation system to assess capacities of trainees was developed. This has created a significant basis for LoGo to build upon and to develop in its output SLG (GIZ, 2017a; Foc\_Dis\_2). Local council associations received support for adopting their internal regulation to the new legal framework, and for establishing their internal administrative structures and develop strategies for different operational areas such as elections. The results have provided a foundation for the further support offered by LoGo (GIZ, 2017a; Foc\_Dis\_2).
- **Tax reform:** SGGP has supported the Federal Bureau of Revenues in developing **sector studies** for selected industries as a tool to increase the tax base, collection efficiency and auditing. This has provided a basis for LoGo to support provincial taxation institutions with a similar approach (GIZ, 2017a; Foc\_Dis\_3). SGGP has supported a capacity assessment of the revenue authorities of KP and Punjab as well as strategic planning of reforms and other measures for **institutional development**. This has been a basis for LoGo to orient its interventions (GIZ, 2017a; Foc\_Dis\_3). To support **capacity development**, SGGP has supported the development and conduct of training for withholding agents on relevant regulations and procedures that have been institutionalised in the provincial revenue authorities. LoGo used this to support partners to improve and extend this training (GIZ, 2017a; Foc\_Dis\_3). With the contribution of SGGP, the number of registered taxpayers has substantially increased (KP: 315%; Punjab: 211%). This forms a basis for LoGo (outcome indicator measuring increased revenues).
- **Prevention of violence against women:** SGGP has supported different governmental institutions (Social Welfare, Special Education and Women, Empowerment Department, Provincial Commission on the Status of Women) at district and province level to develop policies, establish structures, implement legal frameworks and conduct related assessment. The gained knowledge and experiences were integrated into LoGo's work on the establishment of the Women Digital Empowerment platform (GIZ, 2017a; Foc\_Dis\_4).
- **State-citizen dialogue:** The activities in this field of action were embedded as a cross-cutting theme in the other four outputs. They included communication measures, horizontal and vertical dialogue forums and other communication formats between state and citizens that have supplemented the topic-specific intervention strategies in other fields of action and expanded their effects. The experiences have been a basis for the establishment of a stand-alone output in LoGo and the conceptualisation of respective approaches (GIZ, 2017a; Foc\_Dis\_4).

## Support for Development Planning Programme (SDP)



**Objective:** ‘Citizen participation, coordination and transparency in development planning in Haripur and Nowshera districts of Khyber Pakhtunkhwa province have been implemented.’ **Duration:** January 2012 to June 2017 (comprehensive redesign as SDP in 2014) **Budget:** EUR 6,000,000 **Lead executing agency:** Planning & Development Department **Geographical focus:** Province of KP (six communities in the districts of Haripur and Nowshera)

**Approach:** Output 1 (Citizen participation) was designed to make planning and decision-making processes for development planning at local level citizen-oriented. Output 2 (Improving coordination between institutions) aimed to improve coordination between governmental and non-governmental actors in development planning and contribute to more effective planning and smoother implementation of development measures. Output 3 (Promoting dialogue between state actors and citizens on development planning) aimed at ensuring transparency and access to information for citizens as well as consultation and dialogue processes on development planning between state actors, civil society and citizens and contribute to political participation in decisions relevant to citizens (GIZ, 2017i).

The **project evaluation** resulted in the following rating: **relevance** (very successful), **effectiveness** (rather successful), **impact** (rather successful), **efficiency** (successful), **sustainability** (very successful). Overall, the TC measure was rated ‘very successful’ (GIZ, 2016d).

As one of its key results, SDP had developed a concept and methodology for participatory local development and budgeting. It aimed to develop local ownership over development processes and intense consultation with local citizens to ensure a strong needs orientation of development priorities. Along this line, an approach called development priority identification and processing was developed, along with six phases:

1. preparation,
2. development plan preparation and issue profiling,
3. identification of priorities,
4. elaboration of priorities for the yearly budget plan,
5. tendering and implementation and
6. monitoring and evaluation.

The development priority processing approach was implemented in the districts of Nowshera and Haripur in KP province (Gros, 2019: 13 based on Walter, 2018). It was a key foundation for the activities of LoGo in its output 1 (strengthening local governance) in further refinement and extension of the approach and the rollout in selected districts of KP and Punjab (Foc\_Dis\_2; GIZ, 2020e).

## 4.2 Relevance

The evaluation of the OECD-DAC criterion **relevance** focused on the four dimensions defined in the GIZ evaluation matrix: 1. The project concept is in line with the relevant strategic reference frameworks; 2. The project concept matches the needs of the target groups; 3. The project concept is adequately designed to achieve the chosen project objective; 4. The project concept was adapted to changes in line with requirements and re-adapted where applicable.

Additionally, specific questions were addressed regarding ICT-related approaches as well as fragility of the context.

### Evaluation basis and design for assessing relevance

Table 4: Methodology for assessing OECD/DAC criterion: relevance

<b>A)</b>	A1. Relevant strategies and frameworks in the sector and region (dimension 1):
<b>Evaluation basis</b>	- International level: United Nations Agenda 2030 with particular focus on selected targets of SDG 16 and 17

	<ul style="list-style-type: none"> <li>- German Development Cooperation (GDC): BMZ strategy Good Governance; BMZ country strategy for Pakistan 2016-2020; Programme strategy Support to Good Governance in Pakistan</li> <li>- National/provincial level Pakistan: Sustainable Development Goals National Framework; Local Government Acts 2019 in Punjab and KP; Right to Information Acts 2013 in Punjab and KP</li> </ul> <p>A2. Target group demands (dimension 2):</p> <ul style="list-style-type: none"> <li>- Information considered for the evaluation basis: quantitative data from LoGo baseline survey; secondary information from gender analysis</li> </ul> <p>A3. Project objective and concept with underlying hypotheses (dimensions 3 and 4):</p> <ul style="list-style-type: none"> <li>- Assessment of key conceptual documents of project: reconstructed results model; theory of change; multi-level system of objectives (output, outcome, impact); Integrated peace and conflict analysis (IPCA); gender analysis</li> </ul>
<b>B) Evaluation design</b>	The evaluation is based on a comparative analysis of available documents and qualitative/quantitative information allowing for a plausible comparison of relevant strategies/frameworks, target group needs and demands with the project's concept along the standard guiding questions.
<b>C) Empirical methods</b>	<ul style="list-style-type: none"> <li>- Document analysis of relevant strategies and frameworks, secondary information on target groups and context as well as strategic documents of the project</li> <li>- Data collection: a) qualitative semi-structured interviews and b) focus group discussions with key informants from different stakeholder groups</li> </ul>
<b>D) Special questions (integrated in assessment dimensions)</b>	<p>a) Information and communication technology (ICT): To what extent has the utilisation of digital solutions contributed to expanding cooperation with partners or beneficiaries through additional participation possibilities? (addressed in a separate document)</p> <p>b) Fragility: To what extent was the (conflict) context of the project adequately analysed and considered for the project concept? How were deescalating factors/ connectors as well as escalating factors/ dividers identified and considered for the project concept? To what extent were potential (security) risks for (GIZ) staff, partners, target groups/final beneficiaries identified and considered?</p>

## Analysis and assessment regarding relevance

### Assessment dimension 1: The project concept is in line with the relevant strategic reference frameworks

The relevant strategic reference framework for the project existed on different levels: a) International level, b) German Development Cooperation, c) National and provincial level in Pakistan and d) Development partners in the decentralisation and governance sector in Pakistan.

On the **international level**, the LoGo project was strongly related to selected Sustainable Development Goals (SDG) of the United Nation's Agenda 2030 and its concept made various explicit and implicit references to respective contributions. On a general level, it directly mentioned the project's relevance to SDG 16 (Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels) while different unmentioned aspects were indirectly related to SDG 17 (Strengthen the means of implementation and revitalise the global partnership for sustainable development). The theory of change outlined in the methodological approach described the project's strategy to strengthen local government structures (output A), which related to SDG targets 16.6 (Develop effective, accountable and transparent institutions at all levels) and 16.7 (Ensure responsive, inclusive, participatory and representative decision-making at all levels).

The approach to generate local taxes and revenues (output B) related to SDG target 17.1 (Improve domestic capacity for tax and other revenue collection) while the strategies to strengthen state-citizen dialogue contributed to SDG target 16.10 (Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements). The strategy to involve private sector in financing sustainable development (output D) had been added at a later stage with additional funding and referred to SDG 17.3 (Mobilise additional financial resources for developing countries from multiple sources) (United Nations, 2015; GIZ, 2016a).

On the level of **German Development Cooperation**, the project concept was streamlined with the BMZ sector strategy for good governance and particularly objectives in the field of ‘administrative reform and decentralisation’ (institutional strengthening, improvement of legal framework, support to local governments, improving financial systems, fiscal decentralisation), as well as ‘democracy, rule of law and media’ with the mission to strengthen democratic institutions, improve public sector performance, encourage civil society participation, improve the legal framework and support transparency (BMZ, 2009). The project was embedded in the BMZ country strategy for Pakistan 2016–2020, which defines a priority area for ‘good governance’ with the objective to improve the performance of the Pakistani state and its decentralised structures as well as the political participation of its citizens. It defines four thematic areas: 1) local governance and services, 2) subnational finance, 3) political participation and 4) refugees and internally displaced people (BMZ, 2016). On that basis, the programme strategy Support to Good Governance in Pakistan for German Development Cooperation defines the framework for financial and technical cooperation projects including LoGo. Its overall objective states: ‘Service delivery by sub-national Pakistani government authorities and the political participation of the population have been improved’ (GIZ, KfW, BGR, 2016). Moreover, on the **national and provincial level of Pakistan** the project concept very specifically referred to the strategic and legal framework of the Pakistani government. On the national level of Pakistan, the SDGs were broken down to the Sustainable Development Goals National Framework, which defines policy support requirements for several SDGs including selected aspects receiving input from LoGo (increase of tax base and compliance; anti-corruption measures) (Government of Pakistan, 2018).

On the **provincial level**, initial drafts for SDG strategies do exist but have not been finalised and formally endorsed. Nevertheless, the provinces define relevant strategic frameworks based on the 18th Amendment to the constitution in 2010 which transferred the regulatory competence for the implementation of the local government system from the federal government to the provinces (National Assembly of Pakistan, 2012). The local government acts of the KP and Punjab provinces from 2013 established a multitier system of local governments and transferred a significant range of administrative tasks to the local authorities (Government of Khyber Pakhtunkhwa, 2013; Government of Punjab, 2013). The legal reforms of the local government system in both provinces were an essential basis for conceptualising LoGo as a support measure for implementing decentralisation and strengthening local governance. Therefore, the project concept was very much in line with the provincial policy and legal frameworks (GIZ, 2016a).

Beyond that, the project has been closely aligned with implementing right to information acts adopted by both provinces, which provide the legal foundation for a system of information transparency including structures and processes of requesting, processing and accessing public sector information (Government of Khyber Pakhtunkhwa, 2013; Government of Punjab, 2013). Altogether, the project concept was explicitly designed to complement the efforts of partner institutions in the field of decentralisation and local governance. Moreover, the project also coordinated with cooperation initiatives of **development partners** in Pakistan. On one hand, it attracted co-finance by the Swiss Development Cooperation (SDC) and aligned with the respective priorities of the Swiss Government. On the other hand, it coordinated with other cooperation projects on the provincial level: the community-driven local development (CDLD) project in KP funded by the European Union; the Subnational Governance Programme in KP and Punjab funded by the Foreign, Commonwealth and Development Office of the United Kingdom, particularly in streamlining approaches for local development planning to create synergies and further upscaling (GIZ, 2018b; GIZ, 2019a; GIZ, 2020e; Foc\_Dis\_1). The project concept has been clearly aligned to the relevant strategic reference framework on the international level, the level of German Development Cooperation, the national and provincial level in Pakistan as well as the development partner’s cooperation policies.

The project concept considered **context factors** (including conflict/fragility and human rights), explicitly referring to the post-crisis needs assessment. In particular, it aimed to contribute to its strategic objective 1 (Build responsiveness and effectiveness of the state to restore citizen trust) and strategic objective 3 (Ensure delivery of public services) (GoP, ADB, EU, WB, 2010). The project aimed to achieve these objectives through improved performance in service delivery, and participation in development planning and citizen-state relations

following a Do No Harm approach (GIZ, 2016a). An integrated context and human rights analysis was conducted for the GIZ portfolio, which specified the context assessment and identified principal factors for conflict, fragility, violence and other significant infringements of human rights with identification of options for deescalating action in the following fields: culture and tradition – violence against women; rapid population growth, urbanisation and environmental problems; insufficient provision of basic services. The project concept considered the results and recommendations and integrated measures for peaceful and inclusive human rights-based development into its project design (see dimension 2).

## **Assessment dimension 2: The project concept matches the needs of the target groups**

**Target group orientation:** The project concept defined the population of the provinces KP (about 22 million inhabitants in 2011) and Punjab (about 91.5 million inhabitants) as indirect target group (final beneficiaries)<sup>3</sup>. It refers to the high poverty rates in both provinces and the challenges of the poor population in terms of insufficient service delivery, the lack of political participation and the insufficient citizen-orientation of the public sector (GIZ, 2016). The baseline survey as a representative survey of 2,980 citizens (1,473 male and 1,507 female) in Punjab, KP and the merged districts of the former federally administrated tribal areas provided a gender-aggregated overview of the perception regarding core problems and needs of the final beneficiaries (ARC Consult, 2018). It shows that main problems in local communities are developmental issues such as lack of electricity supply (KP: 55%; P: 51%), lack of drinking water (KP: 45%; P: 36%) or health care (KP and P: 37% each) as well as socio-economic issues such as poverty (KP: 39%; P: 25%) or unemployment (KP: 39%; P: 25%).

The perceived quality of respective governmental services varies significantly between the provinces (generally with higher levels of satisfaction in Punjab in comparison to KP) and between different services. Certain services are assessed more positively. There is more positive feedback in education (KP: 65%; P: 74%), road construction and maintenance (KP: 50%; P: 65%), maintenance of village infrastructure (KP: 41%; P: 53%) while others are assessed as much weaker; for example there is less positive feedback in solid waste management (KP: 15%; P: 28%), irrigation (KP: 15%; P: 34%). Generally, for the two provinces combined, 32% of respondents state that service delivery is oriented towards the needs of citizens (baseline for GDC governance programme indicator 1). The performance of local government institutions is assessed very differently with 29% positive responses in KP and 4% in Punjab. At the same time, the professionalism of government officials and elected representatives is assessed as increasing by 39% of respondents in KP and 24% in Punjab. Altogether, the level of contact with government is very low to moderate (5% in KP and 21% in P) and is mostly made by males.

The perception of necessity for the payment of state taxes in order to finance service delivery is quite diverse. While 47% in KP and 43% in Punjab generally agree to paying taxes, some 36% in KP and 46% in Punjab disagree. With regard to actual tax payment, rates are generally low but somewhat higher in KP than in Punjab (no payment in KP: 21%; P: 46%). Differentiating different types of state taxes, most commonly sales tax is being paid (payment in KP: 38%; P: 13%) followed by motor vehicle taxes (payment in KP: 15%; P: 2%). This corresponds with a perception of unprofessionalism of tax authorities (KP: 61%; P: 62%).

With regard to the right to information acts and respective mechanisms, perception is generally mixed as awareness of public information officers is low (KP: 28%; P: 19%) contrasted with higher rates of knowledge how to approach public information officers (KP: 81%; P: 51%). At the same time, the data shows that residents would prefer to turn to local elected representatives or traditional leaders for complaints regarding issues in basic service delivery. The participation of residents in local-level development is rather low as only 16% of respondents confirmed that their interests were taken into account in the selection, planning and implementation of project activities (baseline for LoGo outcome indicator 5) (ARC Consult, 2018).

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<sup>3</sup> Updated population figures according to the 2017 census: KP: 30,523,371 (F: 15,054,813; M: 15,467,645) / Punjab: 110,012,442 (F: 54,046,759; M: 55,958,974)

Generally, the project concept's theory of change was clearly addressing the problems and needs of the target group. The project intended to strengthen the human and institutional capacities of the local government system. At the same time, it foresaw to improve the tax collection system and private sector engagement in order to strengthen the financial capacities of governmental institutions. Complementary to this, the project sought to improve the participation of citizens in decision-making, encourage dialogue between state institutions and citizens and increase the transparency of the government towards the population. Indirectly, these changes contributed to an improvement in service delivery quality and to an increased orientation towards the citizen's needs and priorities (GIZ, 2016a). It is considered a weakness of the LoGo concept that it did not foresee any direct support for improving local service delivery because this is a core problem of the target group, which the project only addresses through indirect impact chains.

**Consideration of gender and disadvantaged groups:** Several assessments and guidelines have been prepared as part of the Leave No One Behind approach, which involves the strategic consideration of aspects related to gender equality and integration of vulnerable groups within the project's concept and its management. A gender analysis was elaborated with a county-specific as well as a sector-specific focus identifying main issues and providing recommendations for the results areas that were partially included into the project design (GIZ, 2017n). On that basis a gender mainstreaming strategy was developed, providing an operational plan with concrete measures (GIZ, 2017f) and a gender advisor was positioned with the responsibility to coordinate mainstreaming and monitoring (GIZ, 2017e). Moreover, a strategy for gender-sensitive results-based monitoring and evaluation was developed, complementing gender-related aspects to the results-based monitoring system of the project (GIZ, 2017g).

**Consideration of fragile context factors:** The project concept has taken into consideration the results and recommendations of the peace and conflict assessment of the integrated context and human rights analysis (GIZ, 2017d) and it has integrated respective measures. It states an intention to follow an approach of 'peace building through state building' with the principle of Do No Harm, aiming for an improved performance of state institutions that should lead to increased citizen trust in the legitimacy of state (GIZ, 2016a). More specifically, the project concept includes selected deescalating factors and connectors as well as escalating factors and dividers identified in the PCA presented in the table below (GIZ, 2017d; GIZ, 2016a).

Table 5: Deescalating factors and connectors of the project

Which escalating factors/dividers were identified?	Addressed by LoGo? (y/n)	If addressed, how is it considered by the project concept?
Instrumentalisation of religion and need to combat violent extremism.	No	
Culture and tradition – violence against women.	Yes (partially)	Support for women participating in local development planning, attention to the role of women in state-citizen dialogue processes, empowerment for women and financial support for female entrepreneurs in implementing SDGs.
Rapid population growth, urbanisation and environmental problems.	Yes (partially)	Support for development planning and budgeting on the local level of government (including towns/cities).
Insufficient provision of basic services (areas lacking basic services have the potential to create conflict between local groups and government).	Yes (partially)	Support to provincial and local governments in delivery of selected administrative services as well as the increase of revenues (as a basis for delivery of basic service).
Tension with neighbouring countries such as India and Afghanistan.	No	
Which deescalating factors/connectors were identified?	Addressed by LoGo? (y/n)	If addressed, how is it considered by the project concept?
<b>Culture and tradition – violence against</b>	Yes	- Virtual platform for female empowerment

<p><b>women</b></p> <ul style="list-style-type: none"> <li>- Supporting integration of issues on gender-based or other forms of violence into local development planning and prioritise development projects.</li> <li>- Supporting integration of issues on sufficient access to basic services (such as health) for women into local development planning and priorities for development projects.</li> <li>- Supporting empowering elected female councillors at local level by providing specialised training.</li> <li>- Supporting awareness raising on causes of conflict, fragility and violence in the dialogue with the private sector on mobilising its contributions for measures to achieve prioritised SDGs.</li> </ul>		<p>that provides information on related issues including gender-based violence.</p> <ul style="list-style-type: none"> <li>- Capacity development of elected councillors including targeted approach for female councillors.</li> <li>- Support to local level development planning and budgeting with participation of women in order to consider gender issues in the prioritisation of development projects.</li> <li>- Support to the private sector including female entrepreneurs (organised in women's chambers of commerce) in contributing to implementing the SDGs and providing forums for awareness raising and exchange.</li> </ul>
<p>Rapid population growth, urbanisation and environmental problems</p> <ul style="list-style-type: none"> <li>- Supporting bottom-up planning approaches and including local knowledge on disaster vulnerabilities into planning.</li> <li>- Supporting better links between development funds and transparency of allocation.</li> <li>- Strengthening mechanisms of consultation and inclusion of all parts of the population (with particular focus on vulnerable groups) in local feedback mechanisms and local development planning.</li> </ul>	<p>Yes</p>	<ul style="list-style-type: none"> <li>- Support to participatory development planning on the local level with particular focus on the interlinkages between development plans and annual budgeting (financing and implementing priorities from participatory local development plans).</li> <li>- Support to resident participation in local development planning and budgeting focus on including vulnerable groups of population.</li> </ul>
<p>Insufficient provision of basic services</p> <ul style="list-style-type: none"> <li>- Supporting transparent planning of provision of basic services through support to local development planning and budget allocation.</li> <li>- Supporting decentralised presence of the state and local structures especially in remote areas, in particular through capacity development of elected councillors and local administration at level of VC/NCs, tehsil and districts.</li> <li>- Supporting effective inclusion of needs and priorities of vulnerable groups such as women and youth into local development planning.</li> <li>- Supporting increasing revenue generation in order to broaden financial basis of provincial and local governments as precondition for sustainable financing of basic services.</li> <li>- Supporting awareness raising on causes of conflict, fragility and violence related to insufficient provision of basic services in the dialogue with private sector on mobilising private sector contributions for measures to achieve prioritised SDGs.</li> </ul>	<p>Yes</p>	<ul style="list-style-type: none"> <li>- Support for participatory development planning on the local level with particular focus on the linkages between development plans and annual budgeting (financing and implementation of priorities from participatory local development plans).</li> <li>- Support to resident participation in local development planning and budgeting, focusing on including vulnerable groups in the population.</li> <li>- Strengthen capacities for increasing revenue generation on provincial and local level for improved service delivery.</li> <li>- Support to the private sector in contributing to the implementation of SDGs and providing various forums for awareness raising and exchange.</li> </ul>

**Consideration of security risks:** The project has taken several measures to identify and monitor potential risks for its implementation as well as putting the principles of Do No Harm into operation. Potential risks and unintended negative impacts were identified for each of the four results areas and integrated into the results model with its theory of change (GIZ, 2016b). Complementary to this, each results area prepared a Do No Harm check, identifying relevant aspects to be considered together with respective activities, responsibilities,

timing and sources (GIZ, 2018e). Moreover, the project established a context-sensitive monitoring system based on guidelines for monitoring focal points and coordinators (GIZ, 2018f). For ensuring security of staff and partners during its operations, the project closely coordinated with the Risk Management Office of GIZ and closely followed all safety regulations and instructions (Int\_5).

**Realism of intended impacts:** Retrospectively, the realism of intended project outcome and impacts regarding the target group is assessed as somewhat mixed among the different results areas. In output 1, the intended outcome with regard to better performance of local government administration and improved citizen participation in local development seems realistic. Further intended impacts in terms of improved service delivery seem less realistic as they depend on several other factors (availability of resources, implementation of plans, performance of sector institutions). In output 2, the intended outcome of enhanced revenue generation with a focus on the provincial level as well as the impact of improved financial capacities is assessed as generally realistic. However, less clear is the intended impact that revenue increases on provincial level would significantly benefit local governments and result in improved services as this depends on various factors such as the fiscal transfer system. In output 3, the intended impact of increased trust between citizens and state seems to be ambitious. The various activities do have a potential for delimited contributions but regarding the overall the ambition of the objective the foreseen measures seem insufficient. In output 4, the intended outcome to involve the private sector in financing and implementing Agenda 2030 is rather unrealistic as the implementation time for this results area was limited given the high ambition and the novelty of the topic.

### **Assessment dimension 3: The project concept is adequately designed to achieve the chosen project objective.**

**Assessment of project concept:** The module objective (outcome) of the project ('Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in KP and Punjab have improved') is assessed as mostly realistic from today's perspective. However, the explicit focus on 'service delivery' seems somewhat inadequate as the project concept only indirectly targets the improvement of service delivery (which is reflected on the level of the programme). Moreover, the term 'decentralised structures' is imprecise as it comprises both structures on provincial as well as local government levels. The term 'improved' refers to a general change and is not specific, which allows for fairly broad interpretation (however, indicators are providing more precision). Lastly, the objective does not explicitly include aspects related to output 4 as this was added at a later stage to the project as a stand-alone component without revision of the project's objective. Altogether, the **theory of change** (see 2.2) of the project with **results hypotheses** seems mostly plausible as **outputs, activities and instruments** of the project concept are mainly designed in an adequate way. However, retrospectively the following elements seem unrealistic:

- a component explicitly targeting the improvement of service delivery has not been included leaving a gap in the theory of change;
- the theory of change does not adequately consider the interrelations and synergies between the different outputs, which could have been conceptualised in a stronger and more concrete way (between all outputs; especially regarding subsequent addition of output 4);
- the differentiation of support to various levels of provincial and local governments has not always been very clear resulting in certain imbalances of interventions (output 2: strong focus on provincial tax institutions and significantly less focus on local governments) and
- unclear logical relation and dependence between certain components (output 3: support to local government associations, implementation of right to information policies, different dialogue and awareness forums).

The **system boundaries** as well as the influences of other **development partners** have been adequately defined and considered. The **assumptions and risks** have been mostly complete and plausible at the time of conceptualisation. However, the assumption that LGA for KP and Punjab remain in force even after the 2018/2019 elections has turned out to be unrealistic as the LGA of both provinces were reformed leading to

substantial changes significantly affecting the project. Other **potential changes in the framework conditions** have mostly been considered in the strategic orientation. Due to the overall context, the project concept involved significant *complexities* in terms of emerging policy frameworks, establishment of multilevel governance structures and respective assignation of functions, rules and regulations in intervention sectors, vast scale and differences of project areas and target groups in two provinces. The project concept has integrated plausible elements to reduce complexity (focusing interventions at strategic points within the partner system; focusing interventions in selected target areas), which on the one hand has helped to manage complexity while on the other it has reduced the coverage of issues and areas (GIZ, 2016a, GIZ, 2016b; GIZ, 2020a).

**Significance of digital solutions:** The project has applied several digital solutions. In output A, the project has worked with a management information system to assess the coherence of local level development plans with respective yearly budget (GIZ, 2020e; Foc\_Dis\_2). In output B, the project has developed the Financial Records Information Management System (FRIMS) for digitalising financial recording. This replaces the outdated manual system of record keeping with a digital system to register customers and manage their payments of several municipal service fees (taxes, fees, service rates under the collection mandate of the tehsil municipal administration) as well as respective billing, reporting and controlling functions (GIZ, 2020e; Foc\_Dis\_3).

In output C, the LoGo project developed the internet portal Women Digital Empowerment. This site aims to contribute to women's empowerment in the political, economic and social spheres by providing information on key legislation and policies, together with knowledge products on relevant topics (with success stories) and contacts for respective stakeholders (GIZ, 2020e; WDE, 2020a). Secondly, the project has developed the cartoon character Qasim the Khadim, conceptualised as a local councillor and ambassador of good local governance in different social media platforms as well as in physical events (GIZ 2020e; Int\_24; Foc\_Dis\_4). The assessment of digital approaches has been considered for the CPE and the detailed results of the assessment are presented in a separate document.

**Assessment dimension 4: The project concept was adapted to changes in line with requirements and readapted where applicable.**

The most significant changes that occurred during the project implementation were the LGA reforms in KP and Punjab. In May 2019, Punjab adopted a completely new set of laws for the local level, the Punjab Local Government Act 2019 (PLGA-2019) and the Punjab Village Panchayats and Neighborhood Council Act 2019 (VP & NCA-19). Key elements of the new legislation include the abolition of the district level as the highest tier of local governments, the creation of five categories of local authorities (metropolitan corporations, municipal corporations, municipal committees, town committees, tehsil councils), the introduction of proportional representation in local government and the direct election of mayors (Provincial Assembly of the Punjab, 2019a and b; GIZ, KfW, BGR, 2020).

At the same time, the local councils elected in 2016 were dissolved and the administration of local government was placed under the responsibility of state officials until the next elections, which were delayed several times – the last announcement sets them for April and May 2021. In KP, the amended LGA was adopted in April 2019 and it foresaw the abolition of the district level as the highest tier of local government with an elected representative body, transfer of selected public services to the tehsil level, introduction of direct election of the tehsil mayor, and a reduction in the size of councils at VC/NC level. The term of office for the local councils elected in 2015 ended in August 2019; however, the new elections, which were legally required to take place by the end of 2019, have not taken place so far (Provincial Assembly Secretariat of KP, 2019; GIZ, KfW, BGR, 2020).

On one hand, the LGA reforms have resulted in substantial changes in the local government system of both provinces (structural, functional and procedural). On the other hand, the subsequent dissolution of local councils has created a void of local governance that has halted many development processes and created considerable uncertainty, which is ongoing due to the continued postponement of local elections. Because the reforms were enacted late in the project's implementation process, the project concept was not systematically adjusted and formally changed. However, the project operations adopted as much as possible to the introduced



changes. On one hand, the project's key approaches were assessed for compliance with the new local government reforms and needs for revision as per the new regulations were identified. On the other, the project supported the reform process through providing advisory services as well as technical support to provincial counterparts (drafting new regulations) (GIZ, 2020e; GIZ, 2020f; Int\_5; Foc\_Dis\_2, 3, 4). Apart from the contextual changes and respective adaptations of operations, the project offer was formally changed twice. The first change offer was elaborated in July 2017 in order to integrate cofinance (EUR 4,500,000) provided by SDC. The additional resources were integrated into the existing conceptual framework and used for further upscaling reflected in an increase of target values of outcome and output indicators. In March 2018, the second change offer was prepared in order to integrate the additional resources of BMZ (EUR 4,500,000) for further upscaling as well as for integrating output 4 as part of the initiative programme Agenda 2030 (GIZ, 2020f).

Based on the results of the assessments in the different dimensions of the OECD/DAC criterion **relevance** the project has been rated as follows in the table below:

Table 6: Rating of OECD/DAC criterion: relevance

Criterion	Assessment dimension	Score and rating
<b>Relevance</b>	The project concept <sup>4</sup> is in line with the relevant strategic reference frameworks.	28 out of 30 points
	The project concept matches the needs of the target group(s).	26 out of 30 points
	The project concept is adequately designed to achieve the chosen project objective.	16 out of 20 points
	The project concept* was adapted to changes in line with requirements and re-adapted where applicable.	16 out of 20 points
<b>Overall Score and Rating</b>		Score: <b>86 out of 100 points</b> Rating: Level 2: successful

### 4.3 Effectiveness

The evaluation of the OECD/DAC criterion **effectiveness** focuses on the three dimensions defined in the GIZ evaluation matrix:

1. The project achieved the objective (outcome) on time in accordance with the project objective indicators;
2. The activities and outputs of the project contributed substantially to the project objective achievement (outcome);
3. No project-related (unintended) negative results have occurred – and if any negative results occurred 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.

#### Evaluation basis and design for assessing effectiveness

Table 7: Assessed and adapted objective indicators for specific modules (outcome level)

<sup>4</sup> The 'project concept' encompasses the project objective and theory of change (ToC = GIZ results model = graphic illustration and narrative results hypotheses) with outputs, activities, instruments and results hypotheses as well as the implementation strategy (methodological approach, CD strategy, results hypotheses).

<b>A) Evaluation basis:</b>		
<b>Project objective indicator according to the offer/ original indicator</b>	<b>Assessment according to SMART criteria/assessment</b>	<b>Adapted project objective indicator</b>
<p>M1: Elected councils in 75 selected local authorities in KP and Punjab have adopted development budgets in line with the priorities identified in the development plans developed on a participatory basis.</p> <p>Base value: 0 Target value: 75 Source: List of selected local authorities, comparative analysis of corresponding annual development plans and budgets</p>	<p>Specific: Definition of the term “in line” is unclear. However, the project has developed a methodology (management information system) to assess the consistency of development budgets with development plans, which will be used for measuring this indicator.</p> <p>Measurable: Yes Achievable: Yes Relevant: Yes Time-bound: implicit (until project end in December 2019)</p>	<p>M1: Until December 2019, elected councils in 75 selected local authorities in KP and Punjab adopted development budgets consistent with the priorities identified in the development plans developed on a participatory basis.</p> <p>Base value: 0 Target value: 75 Source: List of selected local authorities, comparative analysis of corresponding annual development plans and budgets</p>
<p>M2: Four key administrative processes for implementing the decentralisation reforms adopted with the 18th Amendment to the constitution have been implemented in KP province.</p> <p>Base value: 0 Target value: 4 Source: Documentation of the selected administrative processes, analysis of administrative regulations regarding their implementation</p>	<p>Specific: Definition of the term “implemented” needs specification whether operationalisation (through regulations) or realisation (specific action for implementation) of decentralisation reforms are being considered. The project examined the operationalisation of reform through approval of regulations and other means of guidance.</p> <p>Measurable: Yes Achievable: Yes Relevant: Yes Time-bound: implicit (until project end in December 2019)</p>	<p>M2: Until December 2019, four key administrative processes for implementing the decentralisation reforms following with the 18th Amendment to the constitution have been adopted in KP province.</p> <p>Base value: 0 Target value: 4 Source: Documentation of the selected administrative processes, analysis of administrative regulations regarding their adoption</p>
<p>M3: The provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016.</p> <p>Base value: Pakistani rupees (PKR) 165.107.000 (own revenues in fiscal year 2015/2016) Target value: PKR 214.000.000 (own revenues in fiscal year 2018/19) Source: Evaluation of official statistics from the tax authorities in the provinces of KP and Punjab</p>	<p>Specific: Yes Measurable: Yes Achievable: Yes Relevant: Yes Time-bound: implicit (until project end in December 2019 referring to fiscal year 2018/2019)</p>	<p>M3: In the 2018/2019 fiscal year, the provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016.</p> <p>Base value: PKR 165.107.000 (own revenues in fiscal year 2015/2016) Target value: PKR 214.000.000 (own revenues in fiscal year 2018/19) Source: Evaluation of official statistics from the tax authorities in the provinces of KP and Punjab</p>
<p>M4: A provincial government is preparing the annual publication of the budget and the statement of accounts for discussion with the province’s citizens.</p> <p>Base value: 0 Target value: 1 Source: Documentation of preparations for publication of the</p>	<p>Specification: The term “preparing” requires specification and does not state a condition but a process. The project defined the achievement of the indicator with the completion of preparatory steps (documentation, publication) and conduct of public discussion on the budget and statement of accounts.</p> <p>Measurable: Yes Achievable: Yes</p>	<p>M4: Until December 2019, a provincial government completed the preparations (documentation, publication) and public discussions of the annual budget and the statement of accounts.</p> <p>Base value: 0 Target value: 1 Source: Documentation of preparations for publication of the budget,</p>

budget, the statements of account and discussion with the public	Relevant: Yes Time-bound: implicit (until project ends in December 2019)	the statements of account and discussion with the public
<p>M5: 30% of the total of 1,977 selected citizens (50% of them women and young people) in the project areas in KP and Punjab have confirmed that their needs and interests were taken into consideration in strategic decisions such as the drafting of development plans.</p> <p>Base value: 16% of the 1,977 surveyed citizens, 42% of them female (388 interviewees) and 48% young people (445 interviewees) (baseline 2017). Target value: 30% (included 50% women and 50% young people) Source: List of project areas, evaluation of the representative survey results</p>	<p>Specific: Yes. Measurable: The formulation of the indicator indicates 50% women and young people while the target value description indicates 50% women and 50% young people. Hence, the formulation will be specified. Achievable: Yes Relevant: Yes Time-bound: The project has conducted a baseline study in the beginning of the implementation period and has conducted an endline survey after its completion (in January 2020). Hence, the indicator will be adjusted. Note: The indicator is very close to the programme indicator 3.2 (see 4.2) and does not provide a very clear difference in terms of levels (outcome vs impact). Note regarding the relation to impact level indicators of GDC programme: The indicator is very close to the programme indicator 3.2 (see 4.2) and does not provide a very clear difference in terms of levels (outcome vs impact).</p>	<p>M5: In January 2020, 30% of the total 1,977 selected citizens (50% of them women and 50% young people) in the project areas in KP and Punjab confirmed that their needs and interests were taken into consideration in strategic decisions such as the drafting of development plans. Base value: 16% of the 1,977 surveyed citizens, 42% of them female (388 interviewees) and 48% young people (445 interviewees) (baseline 2017). Target value: 30% (included 50% women and 50% young people) Source: List of project areas, evaluation of the results of the representative survey</p>

<b>B) Evaluation design</b>	The evaluation of “effectiveness” focuses the analysis of target values of outcome indicators (dimension 1), contribution analysis with focus on results hypotheses 1.1 (Participatory development planning and budgeting for increased citizen orientation), 2.1 (Revenue generation for enhanced development capacities) and 3.1 (State-citizen dialogue for improved confidence and accountability) (dimension 2) as well as explorative analysis of unintended results (dimension 3). The approach of contribution analysis allows an assessment of the project’s performance towards its outcome. The contribution analysis is theory-based as it focuses on the theory of change (reconstructed results model including the identified hypotheses) as a basis for a plausible assessment of the extent that observed results (whether positive or negative) are the consequence of the project activities. It typically follows six steps: 1. set out the attribution problem to be assessed, 2. develop a theory of change/logic model, 3. populate the model with existing data and evidence, 4. assemble and assess the ‘performance story’, 5. seek out additional evidence and 6. revise the ‘performance story’. Complementary to identifying the project’s contributions, the contribution analysis seeks to consider other factors that have affected the achievement of results and respective impacts (Mayne, 2008).
<b>C) Empirical methods</b>	<ul style="list-style-type: none"> <li>- Data collection: qualitative semi-structured interviews and focus group discussions with key informants from different stakeholder groups. These include provincial government representatives, local government representatives, civil society representatives and private sector representatives.</li> <li>- Data analysis: documentation of collected information in summary reports, thematic content analysis on aspects defined by results hypotheses.</li> <li>- Assessing sources of verification of project indicators for confirming target values.</li> <li>- Assessing additional partner documents.</li> <li>- Triangulation with the LoGo project endline survey results (quantitative and qualitative) for beneficiary perceptions.</li> </ul>
<b>D) Special questions (int-</b>	- Information and communication technology: To what extent has the use of digital solutions contributed to increased efficiency regarding institutional performance/service delivery, informed decision-making, and outreach and dissemination (addressed in a separate document)?

<b>grated in assessment dimensions)</b>	- Fragility: To what extent was the project able to strengthen deescalating factors/connectors? To what extent was the project able to ensure that escalating factors/ dividers have not been strengthened (indirectly) by it? Has the project unintentionally (indirectly) supported violent or 'dividing' actors? To what extent have risks in the context of conflict, fragility and violence been monitored (context/conflict-sensitive monitoring) in a systematic way?
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## Analysis and assessment regarding effectiveness

### Assessment dimension 1: The project achieved the objective (outcome) on time in accordance with the project objective indicators.

The outcome indicators were assessed as generally adequate to measure the achievement of the project's objective (outcome): 'Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved'. Indicator M1 measures the demand orientation of local level budgeting as a crucial element of decentralised structures and systems that are citizen-responsive and invest according to local needs in service delivery. However, it should be pointed out that it focuses on a precondition for improved service delivery and not the improvement of services as such (which is measured in impact indicator 1 on the level of the GDC programme). Indicator M2 focuses on measures supporting the implementation of the decentralisation reform that are related to the improvement of decentralized structures. Indicator M3 measures improved revenue generation of provincial governments as a precondition for increased financial capacities at the level of local governments. Indicator M4 measures the publication and public discussion of the provincial budgets as a means of increased dialogue-orientation and a precondition for improved transparency and accountability. Indicator M5 corresponds to M1 as it measures the perception of citizens regarding the consideration of their needs in local development planning. It could also be noted that some indicators are focusing on improvements on the provincial level (M2, M3 and M4), which can be understood as preconditions for achieving improvements at the level of local governments. Below, the level of achievement of outcome indicators in December 2019 is presented.

#### **M1: Until December 2019, elected councils in 75 selected local authorities in KP and Punjab have adopted development budgets consistent with the priorities identified in the development plans progressed on a participatory basis.**

**Base value: 0 / Target value: 75 / Achievement: 305 in KP (407%)**

Altogether, the project has supported 305 local authorities or village councils in selected districts of KP (Lower Dir: 17; Nowshera: 83; Kohat: 25; Haripur: 180) to develop and adopt a village council development plan (VCDP) based on the methodology of community engagement development planning (CEDP) following a participatory approach involving citizens in the different steps of elaboration (analysis of local situation, identification of problems, prioritisation of measures). The development measures prioritised in the VCDPs were compared with the investment projects subsequently included in the local budget plans (annual development plans ADP) of the fiscal years 2017/2018 and 2018/2019. The analysis shows that 97% of projects included in ADPs have been identified in the VCDP, providing evidence for a very high degree of consistency. In Punjab, the project supported the participatory elaboration development plans in 18 local authorities of Kasur District: one municipal council development plan and 17 union council development plans. However, a systematic analysis of the incorporation of development measures prioritised in the development plans into annual budgets has not been conducted – which does not allow a clear statement regarding their consistency as required by the indicator. Hence, for Punjab the values cannot be considered. For KP alone, the indicator has been overachieved by 407% (GIZ, 2020a; GIZ, 2020f; GIZ, 2020e).

#### **M2: Until December 2019, four key administrative processes for implementing the decentralisation reforms following the 18<sup>th</sup> Amendment to the constitution have been adopted in KP province.**

**Base value: 0 / Target value: 4 / Achievement: 2 fully adopted processes (2 x 25 %) + 2 partially adopted processes (2 x 12.5 %) = 75 %**

In KP province, four central administrative processes for implementing the decentralisation reform in accordance with the 18<sup>th</sup> Amendment of the constitution have been adopted. Due to the changes introduced by the KP Local Government Amendment Act of 2019, two of these processes have been affected. The following processes supported by the project are being considered under this indicator: 1) The Withholding Agent Audit Manual has been adopted by the KP Revenue Authority and is being applied accordingly; 2) Based on an analysis of the Telecom business sector, a Guideline for Revision of the Telecom Sector has been adopted and is being implemented by

the KP Revenue Authority; 3) The Guideline of Integrated District Development Planning has been adopted but since the reform 2019 its relevance is limited to the level of village or neighbourhood councils; 4) Based on the Notification for the Establishment of the Devolution Support Committee, the body was established and had been effective until March 2019 when the local government reform was introduced. The first two processes are being considered as fully adopted and the last two processes are being considered as partially adopted. Altogether, this amounts to an achievement of this indicator of 75% (GIZ, 2020a; GIZ, 2020f; GIZ, 2020e).

**M3: In the fiscal year 2018/2019, the provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016.**

**Base value: PKR 165,107,000 (own revenues in fiscal year 2015/2016) / Target value: PKR 214,000,000 (own revenues in fiscal year 2018/2019) / Achievement: PKR 228,265,193 (own revenues in fiscal year 2018/19) (107%)**

The own revenues of the provinces of Khyber Pakhtunkhwa und Punjab have increased from PKR 165,107,000 in the fiscal year 2015/2016 to PKR 228,265,193 in fiscal year 2018/19. This represents a rise of 38% and hence an overachievement of 107% (GIZ, 2020f).

**M4: Until December 2019, a provincial government has completed the preparations (documentation, publication) and public discussions of the annual budget and the statement of accounts.**

**Base value: 0 / Target value: 1 / Achievement: 1 (100%)**

The provincial government of KP has published the provincial budget and the accountability report with the statement of accounts and conducted two public discussions with citizens in April 2019. Therefore, the indicator has been achieved by 100% (GIZ, 2020a; GIZ, 2020f; GIZ, 2020e).

**M5: In January 2020, 30% of the total of 1,977 selected citizens (50% of them women and 50% young people) in the project areas in KP and Punjab have confirmed that their needs and interests were taken into consideration in strategic decisions such as the drafting of development plans.**

**Base value: 16% of the 1,977 surveyed citizens, 42% of them female (388 interviewees) and 48% of them young people (445 interviewees) (baseline 2017). / Target value: 30% (including 50% women and 50% young people) / Achievement: 26% of 1,999 surveyed citizens (including 31% women and 63% young people) (87% overall achievement)**

The quantitative endline survey included a related question that was used for measurement. This was Question 08e: Has the village council/neighbourhood council (as an organisation or its individual members) (union councils in Punjab) taken the people's problems into consideration and involved the people in its decisions on important longer-term issues (like development planning) while it was still active in 2019?. Altogether, 1,999 people were surveyed (50% male and 50% female; 57% under the age of 35 years) in both intervention and control areas. However, for the project areas in KP and Punjab only 1,339 people were surveyed, which is below the requirement of the indicator. The results show that 26% of all respondents in the project areas have confirmed that their problems have been (very much/quite a bit/somewhat) considered in decisions on important longer term issues: 31% of respondents were women and 63% young people (ARC Consult, 2020). With exclusive focus on the overall final value, the indicator has been underachieved by 87%.

**Contributions to deescalating factors/connectors:** The project has implemented measures that are related to the strengthening of relevant deescalating factors and connectors within its fragile context identified in the context analyses. In the area 'culture and tradition – violence against women' the project supported the following measures: Virtual platform for women's empowerment, providing information on issues including gender-based violence; capacity development of elected councillors including targeted approach for female councillors; support to local level development planning and budgeting with participation of women in order to consider gender issues in prioritising development projects; support to the private sector including female entrepreneurs (organised in women's chambers of commerce) for contributing to the implementation of SDGs. It also provided various forums for awareness raising and exchange. In the areas of 'rapid population growth, urbanisation and environmental problems' as well as 'insufficient provision of basic services' the following measures have been taken: participatory development planning on the local level with particular focus on the interlinkages between development plans and annual budgeting; participation of residents in local development planning and budgeting focusing on inclusion of vulnerable groups of population; strengthening capacities for increasing revenue generation on provincial and local level for improved service delivery; support to the private sector in contributing to the implementation of SDGs and providing various forums for awareness raising and exchange (GIZ, 2016a; GIZ, 2017d; GIZ, 2020a). The project has generally contributed to deescalating factors and connectors within its fragile context.

## **Assessment dimension 2: The activities and outputs of the project contributed substantially to the project objective achievement (outcome).**

The contributions of the project activities and outputs to the achievements of the project objective were analysed along selected results hypotheses of the project's theory of change (defined in chapter 2.2). In the context of analysis of effectiveness, the focus was set on hypotheses linking activities to outputs and to outcomes. In particular, the contribution analysis focused on results hypotheses 1.1 (Participatory development planning and budgeting for increased citizen orientation), 2.1 (Revenue generation for enhanced development capacities) and 3.1 (State-citizen dialogue for improved confidence and accountability).

### **A) Results hypotheses 1.1 (Participatory development planning and budgeting for increased citizen orientation)**

**Methodology and regulatory framework for participatory development planning:** Starting with the methodology and feedback implemented by the predecessor project SDP (see chapter 4.1) with development priority identification and processing, the LoGo project further revised the approach and developed an adapted version re-named citizen engagement development planning (CEDP). The general nature of the approach remained similar but the duration of the process was reduced to three days in order to implement the CEDP approach at the lowest level of local governments (KP: in village councils/neighbourhood councils, VC/NC development plans, Punjab: in union councils/municipal councils, UC/MC participatory development plans). Moreover, the project also developed a multilevel vertically integrated planning approach that links VC/NC development plans with subsequent plans at the higher tier of tehsil (tehsil development plans) and further with plans on the level of districts (integrated district development plan) following the subsidiary principle of delegating project proposals to the governmental level best suited for implementation in terms legal authority, capacities, and resources. On that basis, respective manuals and guidelines for the implementation of CEDP on the different local government levels were elaborated in consultation with governmental institutions (KP Local Government, Election and Rural Development Department, Punjab Local Government and Community Development Department) and either formally adopted or accepted for testing and implementation (GIZ, 2020e: 3; GIZ, 2017l; GIZ, 2017m).

The methodology was generally assessed as innovative and effective both by decision-makers at provincial and local government levels. The participatory element was especially pointed out as new, wielding a significant potential for citizen orientation in local development processes (Foc\_Dis 6, 8, 12, 13; Int\_12). However, the guidelines have to be partially reviewed in relation to the changes introduced by the LGA reforms of 2019 and cannot be seen as fully institutionalised (Foc\_Dis\_2). The project therefore has significantly contributed to the introduction of participatory elements in local level development planning and partially to improve the regulatory framework for budget planning (reflected in output indicator A2).

**Capacity development for local governance and participatory planning:** The project has contributed to the growth of required capacities for local governance as well as local level development planning and budgeting. It has developed training approaches, elaborated training materials and conducted training programmes for the target group of elected representatives and administrative officials from different tiers of local governments (GIZ, 2020e). One thematic focus revolved on general rules and regulations for local governments. These included:

- orientation on LGA 2013;
- rules of business for different tiers of local governments;
- budget preparation;
- appraisal of projects;
- preparation of bylaws;
- leadership and office management and
- project management and report writing) including a targeted training for female councilors (with additional topics such as gender mainstreaming, women related legislations, leadership and communication).

The project also concentrated on citizen engagement development planning, which included the methodology for participatory planning, conduct of consultation processes, elaboration of development plans and annual budgets. Demand-based technical training provided another focus.

Altogether, LoGo capacitated 10,026 persons (8,688 male and 1,338 female) in selected project districts of both provinces (Punjab with a significantly lower share of approximately 13% than KP). In order to assess the knowledge gained by training participants, the project has tested a sample (3,703 participants), which has measured increases of test scores between pre-training and post-training between 17 and 44 percentage points (GIZ, 2020e). Training has been developed in coordination with the local government departments and the local government training institutes (LGTI) in KP and Punjab and selected modules have been formally endorsed by governmental institutions and integrated into the curriculum of LGTI (Foc\_Dis\_7, 20). For the main training topics (LGA orientation; CEDP), master trainers (mainly staff from governmental institutions) were capacitated and formed a master trainers pool available to LGTI, which have confirmed the good quality of their teaching and their increased capacity to train (Foc\_Dis\_7).

Training was partially conducted by the LGTI with the project's financial support but due to limited capacities the rollout was further supported and complemented by private service providers. Because of their limited financial resources and dependence on external funding, LGTI were not in a position to conduct further training entirely on their own, which showed the limitations of institutionalising training and the establishment of a self-functional system (Foc\_Dis\_7, 20). However, the project established partnerships with other development partners such as UNICEF and WaterAid, which incorporated elements of LoGo's training concept into their capacity development initiatives (Foc\_Dis\_7).

Altogether, the contribution of the project's training activities to increased understanding of the target group in the respective thematic fields was confirmed by participants. Officials of governmental institutions have also generally assessed the training as positive and useful for their working context (Int\_8; Foc\_Dis\_8). The project has made traceable contributions to the capacity development of public employees and elected representatives in the field of local governance and participatory planning (reflected in output indicator A3). From the perspective of surveyed local residents in the project's intervention areas, the general performance of representatives on the lowest tier of local government (KP: VC/NC, P: UC) has increased from 60% to 69% (responses for good and medium performance). However, the increase is comparable with the values in control districts not treated by the project (baseline: 67%; endline: 77%), which doesn't indicate a clear contribution from the project. When looking at the satisfaction from actual direct interactions of residents with VC/NC or UC, the values look somewhat different: while very good and good satisfaction have risen from 69% to 90% in the project intervention areas, respective values have dropped from 80% to 60% in control areas (ARC Consult, 2020b). This implies that the project's contributions of improved performance have been recognised in the context of direct interaction between residents and representatives and suggests that their increased capacities have made a difference.

**Participatory development planning and budgeting:** As a precondition for participatory planning at the local level, the project has supported **awareness raising** of elected representatives along with sensitisation and mobilisation of residents at the local level. It developed a range of information-education-communication materials such as videos, radio messages, thematic posters, banners and information brochures (in local language) and conducted relevant activities (GIZ, 2020e). Quantitative empirics of the endline survey show that the awareness of residents about the local budget plan on the lowest level of local governments (responses: well informed, little information) has risen from 13% to 21%, which was more significant than in control districts (from 18% to 21%). The levels of awareness regarding budget plans on higher tiers of local governments are generally lower and have altogether decreased (Tehsil: from 9% to 7% in intervention areas; from 16% to 12% in control areas / Districts: from 8% to 5% in intervention areas; from 15% to 13% in control areas) (ARC Consult, 2020b). These results suggest the project contributed to raising awareness among local residents on budget plans at the lowest and closest level of local government while it did not show any positive effect on awareness regarding budgets at higher levels of local governments. A major contribution of the project was the **conduct of**

**participatory development planning processes** in selected local governments of the lowest tier in the intervention districts of KP and Punjab. This resulted in 323 local participatory development plans (for breakdown of values see module indicator 1 above) that were formally endorsed by their respective local councils. Due to the close collaboration of LoGo with the EU-funded CDLD project, an additional 181 local development plans were developed in the district of Lower Dir (KP) using the same CEDP methodology of citizen engagement development planning adding up to a total number of 504 (GIZ, 2020e). Therefore, the project has significantly contributed to the growth of local development plans (reflected in output indicator A1). Complementary to participatory development planning at the lowest tier of local governments, LoGo piloted similar planning processes on higher tiers. The three tehsils of Ghazi, Haripur and Khanpur were supported to develop tehsil development plans that were built on the development plans of lower-level village councils in their area, with priorities and project proposals integrated into their planning level. On the higher level of the District of Haripur, an integrated district development plan was developed integrating the lower-level plans into one (GIZ, 2020e). The experiences of **multitier development planning** have been assessed as generally successful by provincial officials, with local representatives pointing out additional positive effects such as improved coordination between governmental tiers and sectoral institutions that avoid overlaps and address gaps in planning (Int\_12; Foc\_Dis\_12). At the lowest tier of local governments, altogether 20,758 citizens (17,290 male and 3,468 female) in KP and 3,685 citizens (3,098 male and 587 female) in Punjab were consulted during the elaboration processes of the development plans. At the higher tiers of local governments in KP, an additional 280 citizens (231 male and 49 female) were consulted during the district and tehsil development planning processes (GIZ, 2020e). The reported project results show increased participation in development planning in the selected areas, where participatory approaches had not been previously applied in a systematic way. However, the quantitative empirics do not support this as responses affirming participation in community meetings about planning and budgeting (always/often/sometimes) have only slightly increased from 10% to 11%, which was much less than the results in control areas – from 13% to 32%. Furthermore, the measurement of citizens' perception regarding consideration of their needs in strategic decisions (as with outcome indicator 5) show an increase from 16% to 26% between baseline and endline (ARC Consult, 2020). Although the target of 30% was not met, the conclusion can be drawn that the project has contributed to that.

**Annual budgeting:** Subsequent to the local development plans (the priorities defined with participatory methods), the project further supported local governments to develop budget plans (Annual Development Plans, ADP) for the coming fiscal year. In districts where the process was done in 2017, one further ADP was developed afterwards without the project's support. Through a management information system (for details see separate document on ICT-related project results), data of local development plans were compared with data of ADPs (from one to two fiscal years) and assessed for coherence. As a result, high rates of coherence were calculated ranging from 93% to 97% (GIZ, 2020e). As the process was very closely supported by the project, it can be assumed that LoGo had a significant contribution to this result and hence to the achievement of outcome indicator 1. Elected representatives and government officials as well as local residents assessed the approach and the experiences of participatory development planning as generally positive. According to qualitative empirics (interviews, focus group discussions), the project has supported the introduction of approaches that have not been practiced before, which have improved local development processes. Community workshops have contributed to a framework for facilitating exchange between residents and local representatives and decentralised meetings have increased the outreach of local governments. Consultative situation analysis proved useful for understanding local problems, spatial mapping has helped to identify the location of problems and scope of their solutions, and the method of prioritisation has identified demands that were previously unknown. Communication formats and voting have helped to reach compromises, and clarifying responsibilities on different levels of local government has helped to understand the scope of plans on varied tiers and the need for multilevel coordination (Int\_14, 15; Foc\_Dis\_6, 12, 13, 19).

Overall, the results hypothesis 1.1 (Participatory development planning and budgeting for increased citizen orientation) has proved mostly valid. Accordingly, the project has contributed to an improved regulatory framework for planning and budgeting, to increased awareness and participation of citizens, to adopted participatory



development plans and planning-based budgets. Hence, the project output (Local government structures and ministries for local governance at provincial level are more efficient and citizen focused) has contributed to the outcome (Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved) and particularly to outcome indicator 1 and 5.

### **B) Results hypotheses 2.1 (Revenue generation for enhanced development capacities)**

The project has supported taxation processes of governmental institutions on two levels. First, on the provincial level in KP and Punjab, LoGo has supported the KP Revenue Authority (KPRA), KP Excise, Taxation and Narcotics Control Department, Punjab Revenue Authority and Punjab Excise, Taxation and Narcotics Control Department (PETD). The second level took place with four selected tehsil municipal administrations (Haripur, Timergara, Kohat and Nowshera) in KP province.

**Improvement of legal framework and administrative processes:** The project supported improvement of the legal framework in different ways. The KPRA was supported to develop their main legislative instruments through technical consultancy and drafting; for example, the KPRA Act and KP Sales Tax on Services Act. PETD was helped to review the Punjab Motor Vehicles Registration Ordinance from 1965 in order to include updates on new type of vehicles and provide a basis for improved revenue collection. Furthermore, regulations and administrative processes were developed and adopted; for example, the Withholding Agent Audit Manual or the Guideline for Revision of Telecom Sector of KPRA. On the local level, selected tehsil administrations were supported to draft new by-laws for improving regulations for collecting taxes and fees and to develop compliant forms, receipts and notices (GIZ, 2020e). Partners on provincial level as well as on local level have assessed the project's support as significant for improving and updating the legal and administrative framework. This will provide a legal basis to increase the revenue base and to streamline related processes (Int\_7, 8, 13; Foc\_Dis\_10, 14) as a contribution to output indicator B1.

**Capacity development in taxation sector:** The project supported improved capacities through training in different areas for the provincial partner institutions. In order to improve the tax collection of withholding agents, LoGo developed manuals and provided training both for tax officers of the revenue authorities responsible for auditing withholding agents and for associated withholding agents on related rules and regulations for tax withholding. In order to extend their tax base, the revenue authorities were supported to assess the complex telecom sector through a study. Based on this a manual for auditing taxation of telecom companies was developed and respective training was conducted. To improve its internal efficiency and compliance, the excise and taxation departments were supported with training for internal auditing (GIZ, 2020e). Training was provided for staff members on customer care and facilitation as well as communication for improving taxpayer satisfaction. Newly recruited staff members were trained in regard to the legal framework and operational procedures of taxation. In order to expose partners to good taxation practice, an international training on models for improving the collection of value added tax (VAT) as well as a study tour to Germany (with visits tax administration offices and tax academy) was conducted. The project has also supported exchange and coordination between taxation institutions of KP and Punjab and other provinces.

On the local level of tehsils, the project enabled staff in taxation branches to establish and use a digital system for financial record keeping (FRIMS) and provided training for newly recruited officers on financial management and taxation (GIZ, 2020e). Representatives of partner institutions from both provincial and local level confirmed that the capacity development efforts of the project have contributed to improved skills and knowledge of their staff and more efficiency in taxation-related processes, which is seen as a precondition for improving revenue generation (Int\_7, 8, 13; Foc\_Dis\_10, 14). Moreover, the project's efforts to build up capacities for extending revenue generation to new sectors and sources have been assessed as relevant for the extension of the tax base (Int\_8; Foc\_Dis\_10, 14) (reflected in output indicator B2).

**Institutional development:** The project has contributed to improving the facilities of partner institutions with a focus on internal capacity development and customer facilitation. Both provincial revenue authorities and the PETD were supported (interior design, renovation, equipment) with establishing resource and training centres

as platforms for internal and external communication and in-house capacity development. For improving outreach of taxation services and customer friendliness, taxpayer facilitation centres established by the provincial governments as one-stop shops for tax related services were supported in Punjab (nine decentralised centres) and KP (one central centre) with staff capacitation on customer facilitation and provision of equipment (e-queuing and digital appointment scheduling). On the local level of tehsils, renovation and provision of equipment helped establish revenue generation cells as a more customer-friendly facility to collect municipal taxes and fees (GIZ, 2020e). Representatives of partner institutions have confirmed that the project's support in institutional development has contributed to improving internal communication and capacity development with resource and training centres along with improved external communication, customer orientation and satisfaction through improved decentralised service delivery (Int\_7, 8; Foc\_Dis\_10, 14).

**Awareness and outreach:** The project has supported partner institutions to improve their external communication in order to enhance outreach and awareness among customers. On one hand, the project supported KPRA and the KP Excise, Taxation and Narcotics Control Department to develop communication strategies together with action plans, public relations materials and campaigns. In order to sensitise customers and citizens about the importance of taxation and the taxation framework, the project has supported partner institutions to conduct awareness raising activities such as tax days, tax awareness walks and workshops. At the level of tehsils, public stakeholder awareness sessions were conducted to inform about new taxes and fees, bylaws for revenue collection and registration processes for new payment systems (GIZ, 2020e). The partner institutions on provincial and local level have stated that the project's support has been instrumental for improving the image of taxation institutions and to enhance the level of understanding among citizens about the necessity to pay taxes (Int\_13; Foc\_Dis\_10, 14); this included payment as a precondition for an increase of the tax base (reflected in output indicator B2) as well as more acceptance of the payment process itself (reflected in output indicator B4).

Quantitative empirics (survey) provide insight to citizen's perceptions regarding the necessity of taxes (awareness), performance of tax institutions (trust and satisfaction) and readiness to pay taxes (contribution). The share of respondents agreeing to the necessity of general taxes for financing service delivery in different sectors has substantially risen from 49% to 80% in the project intervention areas. However, it has increased even more in control areas (from 41% to 79%). With a focus on local taxes and fees, fewer respondents (56% in intervention areas and 59% in control areas; no baseline available) agree to the necessity of payment for local service delivery. The share of respondents who think that tax collection agencies work in a professional and honest way has risen from 27% to 34% in intervention areas but even more so in control areas (from 29% to 40%). The share of respondents who confirmed that they have paid different types of taxes have generally increased as follows:

- Motor vehicle tax: payment rose from 15% to 17% in intervention areas compared with 8% to 25% in control areas.
- Property tax: payment rose from 1% to 14% in intervention areas compared with 2% to 18% in control areas.
- Local taxes/fees: payment rose from 2% to 11% in intervention areas compared with 3% to 15% in control areas) (ARC Consult, 2020b).

Altogether, quantitative information shows improvements in all three aspects (awareness, trust and satisfaction, contribution) that could indicate a contribution from the project. However, control areas show even more improvement, which in comparison relativizes this assumption to a certain extent. This suggests that external factors unrelated to the project do play a significant role.

**Digital revenue management:** The Financial Records Information Management System (FRIMS) for digitalising financial recording was piloted in four selected tehsil municipal administrations in KP (Haripur, Timergara, Kohat and Nowshera). The FRIMS was set up to replace the outdated manual system of record keeping with a digital system for registering customers and managing collection of several municipal service fees (taxes, fees,

service rates under the tehsil administration's collection mandate) as well as its respective billing/reporting/controlling functions. This was done in order to increase the accuracy and security of financial management, the transparency of the system, the collection efficiency for revenues, and the administration's own source revenues (GIZ, 2020e; Foc\_Dis\_3). The introduction of FRIMS at the local level had multiple direct effects. It was set up in the revenue generation cells of selected tehsil municipal administrations in KP and complemented with the required IT equipment and capacity development for staff. The digitalisation of customer databases and integration of different types of taxes/fees took place in a phased approach, and completed for water supply rates as one of the main own source revenues. In this area, tehsil administration staff stated that FRIMS has contributed to an approximate 35% to 40% rise in fee collection through electronic billing and payment (Foc\_Dis\_14). Therefore, the introduction of FRIMS has helped to increase the potential of own source revenues at the local level (reflected in output indicator B4) indirectly contributing to the objective of increased revenue generation (outcome indicator 3) while the contribution of FRIMS is not quantifiable. Apart from that, FRIMS has contributed to substantial increases of accuracy, data security and management efficiency (Foc\_Dis\_14). The payment modalities have also become more convenient and reliable for customers due to payment options through bank accounts (Foc\_Dis\_14; Int\_26).

Overall, the results hypothesis 1.2 (Revenue generation for enhanced development capacities) has proved as valid to a significant extent. Accordingly, the project has partially contributed to an improved regulatory framework for revenue generation and to strengthened capacities for taxation institutions, increased awareness of taxpayers and an enhanced taxpayers base. The project output (Conditions for increasing revenues at subnational level have improved) has made contributions to the outcome (Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved) with a particular focus on increased revenues reflected in outcome indicator 3.

### **C) Results hypotheses 3.1 (State-citizen dialogue for improved confidence)**

**Local council associations:** After the elections of new local councils (based on the LGA 2013), the project supported their representation and networking through strengthening local council associations (LCA) in KP and Punjab. It aimed to enhance citizen representation and improve the state-citizen relationship. To this end LoGo helped raise **awareness** about the functions of local council associations and activate local councillors to increase the membership base by conducting mobilisation workshops at provincial and local level. It also provided logistical support for the election processes for the local council general assemblies as well as their different organs. To strengthen the associations, the project provided support for **organisational development** in areas such as participatory strategy development (with focus on service provision and lobbying), operational planning, definition of organisational structures and processes, elaboration of financial sustainability plans, membership fee policies and gender policies. The project also supported capacity development by conducting **training** for the members of different LCA committees on their roles and responsibilities, interprovincial learning between the associations and a study tour to Germany for exposure to international good practice of local government representation. It provided equipment such as furniture and IT to the LCA offices. Furthermore, LoGo facilitated institutional **cooperation** between LCAs and the provincial local government departments and among provincial LCAs. The project put substantial effort into increasing public awareness and publicity of the associations through forming links with international networks (United Cities and Local Governments), attending international conferences and national events, engaging in public relations – LCA websites, radio and media campaigns, video documentary, social media presence, and developing information, education and communication materials (GIZ, 2020e). Representatives of LCA confirmed that LoGo has substantially contributed to the institutional strengthening of the associations and in particular pointed out the increased membership base, enhanced capacities of members, improved organisational structures and processes, and better performance in fulfilling their functions (representation, services and advocacy) with an emphasis on effectiveness in negotiating with governmental institutions on the provincial level. However, the LGA reforms introduced in 2019 have substantially challenged the role of associations when the dissolution of local councils resulted in an un-

clear situation and local governance void (Int\_10, 16). Altogether, the project's support to LCA has strengthened important functions within the system of local governance, which is a precondition for improved dialogue and accountability (output C). However, no respective indicator has been defined to measure this.

**Right to information:** In order to increase transparency of the government towards citizens, the project has substantially supported the implementation of the right to information acts in each of the provinces, KP and Punjab, with different means. **Institutional development:** The project has supported the provincial information commissions – Punjab Information Commission, KP Right to Information Commission – through organisational development based on its assessment of their institutional structures and capacities. To address the weak capacities of the Punjab Information Commission, the project initiated an extensive student internship programme (with seven different batches) that supported it in several functions (digital record keeping for information requests and replies, awareness raising activities, database of public information officers, website redesign). Cooperation and exchange between the two commissions was also strengthened (GIZ, 2020e). **Awareness raising:** The project intensively supported awareness raising and dissemination of right to information in different ways. On one hand, it conducted a range of public events in cooperation with the information commissions and other institutions such as universities, LCA and Council of Arts (lectures and awareness sessions at public universities; entertainment education campaign with theatre performance elements; RTI walks in public; celebrations of RTI day). The project also supported the development and distribution of educational materials on RTI and the promotion of RTI on social media channels. Also, it integrated RTI awareness sessions in several other activities – such as events and training – of LoGo and other GIZ projects (GIZ, 2020e). **RTI implementation:** LoGo supported implementation of the RTI acts in selected institutions on the provincial level as well as on the district level. The project followed a mainstreaming approach (cross-institutional) as well as a specific approach providing targeted support to selected institutions. **Needs assessment:** The project conducted an analysis of information officer resources and current RTI processes (reception of information requests, proactive disclosure of information, processing requests, managing responses) in the respective institutions along with RTI-related training needs assessments in order to identify gaps and needs. **Capacity development:** The project developed a handbook for defining roles and responsibilities of public information officers and supported the elaboration of a standard operation procedure for RTI processes (incl. institutional measures, proactive disclosure of information, responding to requests, reporting, records management and public outreach). On that basis, several programmes were run for public information officers that offered general training (orientation to the RTI act, rules and processes, roles and responsibilities), thematic training (proactive disclosure of information) and institution-specific training (adopted operation procedure for ET & NCD). Complementing the training sessions, the project supported the development and dissemination of RTI application pads (standardised forms for application and receipts for information requests to be used by the information officer). Additionally, general RTI training sessions were integrated into other training programmes supported by LoGo (CEDP; LGA 2013; Training of Trainers) and other GIZ projects. **Improvement:** The project supported selected institutions (KP Local Government, Election and Rural Development Department; PETD; Kasur District Health Authority) to improve their RTI systems e.g. through adoption of standard operating procedures, implementation of specific measures (installing RTI display boards; using formats) and local RTI activities (training and integration of women health workers into RTI system) (GIZ, 2020e). **RTI evaluation:** The project supported the development of a methodology for evaluating RTI implementation and respectively SDG 16.10.2 in Pakistan. Respective training of trainers was conducted and the evaluation piloted in 11 selected institutions. The methodology was officially accepted by UNESCO and presented at the Paris Peace Forum (GIZ, 2020e).

Representatives of partner institutions confirmed that LoGo has contributed to the improved institutional capacities and performance of the information commissions, an increased public awareness of RTI, enhanced knowledge and performance of PIOs in different institutions on provincial and district levels, as well as an improved functioning of the RTI system (increase in numbers of processes information requests, decrease in time for feedback provision). However, partners remarked that the project has focused mainly on the provincial level while support to the actual RTI implementation on the local level was rather limited. This resulted in the project's reduced contributions to improving local RTI systems (Int\_9, 17; Foc\_Dis\_11, 15). Quantitative empirics

showed a slight increase of citizen awareness regarding RTI from 22% to 29% in the project intervention areas while control areas show a decrease from 34% to 20%, implying a contribution of the project.

However, with regard to the RTI operational system and specifically the knowledge about how to approach information officers with requests the values are contrary: they show a significant decrease from 77% to 41% in intervention areas and even more so in control areas (from 77% to 38%). This suggests the influence of external factors not related to the project but at the same time questioning any positive contribution from the project to the local level implementation of RTI (ARC Consult, 2020). In conclusion, the project could have contributed to institutional strengthening (reflected in output indicator C2) and awareness raising, but less to implementing RTI and putting it into operation.

**Academia – Giving Voice to the Voiceless:** The project established cooperation with an academic institution, (University of Peshawar, KP) aiming to strengthen the role of academia in research-based dialogue between citizens and state and give 'voice to the voiceless'. The initiative focused on:

- raising awareness among students on development-related issues such as governance, right to information, gender, taxation and government processes for development schemes,
- strengthening methodological skills and analytical capacities for quantitative and qualitative empirical research with focus on the perceptions of citizens (in particular marginalised groups) and
- elaborating and publishing knowledge products for documentation and disseminating results.

On one hand, a series of lectures on issues related to development policy and research issues were organised for awareness raising. On the other, students conducted local field research to gather information regarding the perception of citizens on development-related issues. Students elaborated both scientific papers and journalistic stories as well as other products (videos, audio documents) that were partially published (GIZ, 2020e). Due to the unavailability of participants and beneficiaries of this activity, only the responsible partners at the university could be interviewed to confirm the project contribution to students' increased awareness of development-related issues, with a focus on marginalised groups and students' capacities to conduct evidence-based field research centred on target groups' perceptions. It was pointed out that the experience has strengthened their abilities for academic and journalistic writing, which has led to high-quality accounts about marginalised groups and the development issues they face. Several of these have been published and disseminated contributing to the public dialogue (Foc\_Dis\_18).

**Digital solutions:** The project has supported the development of the digital platform Women Digital Empowerment (WDE). For awareness raising, sharing information and exchange opinions on different issues related to local governance the project has developed a social media character Qasim the Khadim (QtK). The assessment of results related to both digital projects is presented in a separate document on ICT-related solutions.

Altogether, the results hypothesis 1.3 (State-citizen dialogue for improved confidence and accountability) has proved as only partially relevant. The project has contributed to an improvement of representation structures (such as local council associations), a strengthened system for sharing information and accountability, and more awareness of development-related issues and rights. Although these factors are relevant and indirectly related to improving dialogue between citizens and state, they did not result in major traceable improvements and may be seen more as complementary enabling factors. More dialogue-oriented formats supported by the project (Women Digital Empowerment, the social media mascot QtK) do not show much effect on improved dialogue between the state and society. Hence, the project only partially and indirectly contributed to achieving output C with a focus on accountability and awareness (Accountability and dialogue between the state and society have improved) and the outcome (Decentralised structures and dialogue-oriented systems of service delivery for the needs of the citizens in Khyber Pakhtunkhwa and Punjab have improved). Any major contributions to the achievement of outcome indicator 4 have not been verified.

**Assessment dimension 3: No project-related (unintended) negative results have occurred – and if any negative results occurred 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.**

The project has maintained a significant presence in both provinces, which allowed close monitoring of its implementation process and regular coordination with partner institutions at the provincial and local government level. Project interventions were conceptualised and implemented in close cooperation with partner institutions, which gave the project a high level of orientation to their needs. This put the project in a good position to flexibly identify windows of opportunities and take effective measures to take advantage of such openings and to minimise unintended negative effects. However, frequent changes of decision-makers in partner institutions sometimes resulted in changing preferences and priorities, which meant that decisions sometimes had to be reconfirmed or adopted according to the changes.

The project also had to put substantial efforts in bringing on board new partner representatives and to realign related activities to meet new demands. This has challenged a consequent and straightforward implementation process and required extra efforts and time. Through regular monitoring of the context however, the project managed to keep negative effects such as time delays and use of extra resources at a moderate level (Int\_5; Foc\_Dis\_2, 3, 4, 5). The limited capacities of selected partner institutions (local governments, information commissions, local government training institutes) have affected the pace of project implementation and the level of their involvement. In several cases, the project undertook measures to substitute missing capacities so it could implement project activities and reduce negative effects such as delays or lack of effectiveness. Such measures included a student internship programme to support information commissions, or engaging capacity development providers in supporting local government training institutes (Int\_9, 10; Foc\_Dis\_4, 20).

In the area of participatory development planning, partners asked the project to revise the comprehensive methodology of the predecessor project SDP (five days duration) and to develop a reduced approach (three days duration) with a focus on problem analysis, identifying needs and prioritising measures leading to a local development plan with respective budget for the coming year. Further steps such as implementation, monitoring and budgeting for the next yearly cycle have not been considered.

This has overshadowed the effectiveness of the project measures; in some cases, local governments have not continued to work along the participatory principles (Foc\_Dis\_2; Int\_11). When the LGA reforms were announced and discussion about its shaping emerged, the project identified opportunities to influence the discussion. Hence, the project participated in the discussions of working groups for legal reforms and provided recommendations and feedback to partner institutions (Foc\_Dis\_1; Int\_18). It also supported the local council associations to lobby for the interests of local governments (Int\_10, 16). The LGA reforms of 2019 and their new structural, functional and procedural changes have negatively affected the project implementation. They have resulted in a high level of uncertainty within partner institutions and emerging demands that were binding partner's capacities.

Furthermore, key processes and their consolidation in particular (adoption of formal documents, institutionalisation of procedures, institutional arrangements) were halted. The project responded by analysing its key approaches and products for validity under the reformed LGA and identified needs for adaptation and revision. However, a significant share of processes could not be finalised and institutionalised as planned (Int\_5; Foc\_Dis\_1, 2). The security situation in parts of the project's intervention areas (especially in KP) had been challenging throughout substantial phases of project implementation. In order to reduce security risks, the project has closely coordinated with the Risk Management Office of GIZ and regularly followed its advice. The frequent travel restrictions and security protocols have negatively affected the project implementation and led to a limitation in outreach, especially to more distant areas. For activities on the local government level demanding presence of the project staff, this had a restraining effect as a significant share of activities best conducted at the local level had to be relocated to safer locations such as the provincial centres or to the capital. This was limiting to the project's approach to rollout training and processes of participatory development planning and budgeting (Int\_5).

The project has also established a conflict-sensitive monitoring system based on a risk analysis for each results area and an observation system for the intervention contexts that would identify potential implementation

risks (Int\_5). Altogether, the project has considered escalating factors and dividers identified in the context analyses and has taken measures for their minimisation. For example:

- violence against women and project measures such as participation of women in planning, female empowerment,
- rapid population growth, urbanisation, environmental problems and
- insufficient provision of basic services and project measures (such as local level planning and budgeting) that are increasingly based on citizen priorities and needs in order to reduce local conflicts.

Based on the assessment results in the different dimensions of the OECD/DAC criterion **effectiveness**, the project has been rated as follows:

Table 8: Rating of OECD/DAC criterion: effectiveness

Criterion	Assessment dimension	Score and rating
<b>Effectiveness</b>	The project achieved the objective (outcome) on time in accordance with the project objective indicators. <sup>5</sup>	34 out of 40 points
	The activities and outputs of the project contributed substantially to the project objective achievement (outcome). <sup>6</sup>	24 out of 30 points
	No project-related (unintended) negative results have occurred – and if any negative results occurred 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.	23 out of 30 points
<b>Overall score and rating</b>		Score: <b>86 out of 100 points</b> Rating: Level 2: successful

## 4.4 Impact

The evaluation of the OECD-DAC criterion **impact** focuses on the three dimensions defined in the GIZ evaluation matrix:

1. The intended overarching development results have occurred or are foreseen (plausible reasons).
2. The project objective (outcome) of the project contributed to the occurred or foreseen overarching development results (impact).
3. No project-related (unintended) negative results at impact level have occurred – and if any negative results occurred 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.

### Evaluation basis and design for assessing impact

Table 9: Methodology for assessing OECD/DAC criterion: impact

<sup>5</sup> The first and the second assessment dimensions are interrelated: if the contribution of the project to the objective achievement is low (second assessment dimension) this must be considered for the assessment of the first assessment dimension also.

<sup>6</sup> The first and the second assessment dimensions are interrelated: if the contribution of the project to the objective achievement is low (second assessment dimension) this must be considered for the assessment of the first assessment dimension also.

<b>A) Evaluation basis</b>	Assessment of the project's contributions to objectives of international agendas: <ul style="list-style-type: none"> <li>- Agenda 2030 – Sustainable Development Goals (SDG)</li> <li>- Pakistan Sustainable Development Goals National Framework             <ul style="list-style-type: none"> <li>- SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels (Targets 16.6; 16.7; 16.10).</li> <li>- SDG 17: Strengthen the means of implementation and revitalise the global partnership for sustainable development (Targets 17.1; 17.3)</li> </ul> </li> <li>- German Development Cooperation programme (objective: 'The service provision of the Pakistani state and its decentral structures and the political participation of the population are improved.')</li> <li>- Programme impact indicators 1; 1.1; 1.2; 1.3; 1.4; 2.1; 2.2; 2.3; 3.1; 3.2</li> <li>- Provincial policy and legal frameworks             <ul style="list-style-type: none"> <li>- Punjab Growth Strategy 2023</li> <li>- Integrated Development Strategy KP 2014–2018</li> <li>- Local Government Acts Punjab and KP 2013 and 2019</li> </ul> </li> </ul>
<b>B) Evaluation design</b>	<ul style="list-style-type: none"> <li>- Theory-based: contribution analysis (see 4.3) for assessment dimension 1 and 2 on impact hypotheses 1.2, 2.2 and 3.2.</li> <li>- Analysis of positive synergies and negative trade-offs between the three sustainability dimensions (economic, social and ecological).</li> <li>- Explorative assessment of additional changes for evaluation of dimension 3 (unintended results related to overarching development objectives).</li> </ul>
<b>C) Empirical methods</b>	<ul style="list-style-type: none"> <li>- Document analysis of relevant strategies and frameworks and strategic/operational documents (such as progress reports) of the project             <ul style="list-style-type: none"> <li>- Data collection: a) qualitative semi-structured interviews and b) focus group discussions with key informants from different stakeholder groups: provincial government representatives, local government representatives, civil society representatives, private sector representatives.</li> </ul> </li> <li>- Data analysis: thematic content analysis of empirical data (with focus on aspects defined in impact hypotheses)</li> <li>- Assessment of sources of verification for project indicators for confirmation of target values</li> <li>- Triangulation with the LoGo project endline survey results (quantitative and qualitative) for beneficiary perceptions.</li> </ul>
<b>D) Special questions (integrated in assess- ment di- mensions)</b>	<ul style="list-style-type: none"> <li>- Fragility: To what extent did the project have (unintended) negative or escalating effects on the conflict or the context of fragility (conflict dynamics, violence, legitimacy of state and non-state actors/institutions)? To what extent did the project have positive or deescalating effects on the conflict or the context of fragility (conflict dynamics, violence, legitimacy of state and non-state actors/institutions)?</li> </ul>

### Analysis and assessment regarding impact

**Assessment dimension 1: The intended overarching development results have occurred or are foreseen. Assessment dimension 2: The project contributed to the intended overarching development results.**

The project has generated results that are related to the relevant overarching development frameworks and their objectives. On the level of bilateral cooperation, the project has been contributing to the German Development Cooperation programme Support to Good Governance in Pakistan, which is based on the priorities defined in the country strategy for Pakistan as well as respective policies and strategies of BMZ. The programme is closely aligned with key policies and strategies of the Pakistani government on the national and provincial level that are related to decentralisation, good governance and transparency (GIZ, KfW, BGR, 2016; BMZ, 2016). The achievement status of the programme (impact) indicators is presented below at the left of the table below while contributions of the LoGo project to the programme achievements on impact level are presented at the right, including an assessment of the relevance and plausibility of the three selected results hypotheses



(RH) linking outcome to impact (1.2, 2.2, 3.2). It is further complemented with results of the GDC programme's endline survey on the perception-based programme indicators 1, 1.3 and 3.2 and the respective assessment of contributions by LoGo (for further explanation on approach and methodology see 3.1).

<b>GDC programme Support to Good Governance in Pakistan</b>	
Objective: 'Service delivery by sub-national Pakistani government authorities and the political participation of the population have been improved.'	
Programme indicators (impact) and current values (as of December 2019) (GIZ, KfW, BGR, 2020)	Contributions of the project outcome to impact (including results hypothesis RH 1.2, 2.2, 3.2)
<p>Indicator 1: 40% of a representative sample of citizens in KP, Punjab (P) and 35% in newly merged areas (NMA, former FATA) believe that government service delivery is increasingly tailored to the needs of the population.</p> <p>Baseline: KP, P: 32 %, NMA: 28%</p> <p>Target: KP, P: 40 %, NMA: 35%</p> <p>Current value: KP, P: 41% / NMA: 14%</p>	<p>The implementation of participatory development planning and budgeting in KP and Punjab has helped to establish consultative decision-making regarding investments in local development that is more oriented to population needs. This is a precondition for implementing need-based development projects and subsequently an improvement of respective service delivery – a basis for increased citizen's satisfaction with needs orientation (RH 1.2) (GIZ, 2020e; GIZ, 2017i; GIZ, 2017m; Foc_Dis 2, 6, 7, 8, 12, 13; Int_8, 12, 14, 15). However, this further depends on other factors such as the availability of financial resources. The project has contributed to an increase in revenue generation, which is a precondition of provision of local budgets from fiscal transfers or own source revenue (RH 2.2) (GIZ, 2020e; Foc_Dis_10, 14; Int_7, 8, 13). From this point of view, the project has not directly contributed to increased citizen's perception of needs-orientation in service delivery as it has not directly supported implementation of development plans and service improvement. However, it has created necessary preconditions with a plausible potential for contribution.</p> <p>The endline survey's results confirmed a strong positive effect from the project to increased perception regarding needs-orientation of service delivery. It has been assessed as even stronger in areas that were supported by the project in 2018. However, areas supported by other development partners following the same approach of participatory development planning have shown a more positive effect (ARC Consult, 2020a).</p> <p>The endline survey's assessment of impact chains (IC) focuses on two factors as further explanation. <b>IC 1</b> assessed the relation between the project outcomes and the impact indicator based on the following assumption: capacitated local governments design more rational development plans based on citizen priorities leading to pool-funding of larger scale development projects (as opposed to scattered funding based on individual interests). Those have a greater impact on improving service delivery and are positively perceived by citizens. The assessment shows a correlation between pooled resources and enhanced satisfaction with needs orientation of services suggesting a potential contribution of the project. <b>IC 2</b> assessed the following assumption: capacitated local governments and their elected representatives with an improved understanding of their roles and responsibilities, according to LGA 2013, perform better in monitoring and improving service delivery. This results in a higher level of citizen satisfaction regarding the needs orientation of services. The statistical and qualitative assessment of this IC has not confirmed this assumption (more information can be found in the endline report) (ARC Consult, 2020a).</p> <p>The LGA reforms introduced in 2019 in KP and Punjab resulted in a restructuring of local government tiers and their functions as well as the dissolution of local councils. Therefore, local governments have been generally inactive, which has had negative effects on how development plans are implemented and the potential impacts of the project's contributions.</p>
Thematic cluster 1	
Objective: 'The operational capabilities of subnational government authorities and basic central public services have been improved.'	
Indicator 1.1 'Three core procedures for implementing the reforms	The project has supported the implementation of the decentralisation reform according to the 18 <sup>th</sup> constitutional amendment in KP through preparing and partially adopting several procedures in relevant fields. The project has particularly contributed to

<p>adopted in the 18th constitutional amendment on decentralisation have been implemented in KP province.'</p> <p>Baseline: 0 Target: 3 Current value: 2</p>	<p>developing strategic approaches and respective orientations (such as regulations and guidelines) in the fields of participatory development planning and plan-based budgeting (RH 1.2) (GIZ, 2020e; GIZ, 2017i; GIZ, 2017m; Foc_Dis 2, 6, 7, 8, 12, 13; Int_8, 12, 14, 15), revenue generation on provincial and local level (RH 2.2) (GIZ, 2020e; Foc_Dis_10, 14; Int_7, 8, 13) as well as right to information (RH 3.2) (GIZ, 2020e; Foc_Dis_11, 15; Int_9, 17). In this context, the project has also supported piloting and partial rollout in selected intervention areas (conduct of participatory planning and budgeting in selected local governments; local level revenue generation in selected tehsils; improvement of RTI structures and procedures in selected institutions). The project has made contributed directly to developing procedures (as a precondition) as well as partial implementation.</p> <p>Some of the established procedures (especially in the field of development planning) have been affected by the changes introduced by the LGA reforms 2019 in KP and Punjab. They were not further formalised/institutionalised as they are subject to be adopted accordingly.</p>
<p><u>Indicator 1.2</u> '700 elected representatives have applied core procedures of the decentralisation agenda in the project areas of KP, Punjab and FATA.'</p> <p>Baseline: 0 Target: 700 Current value: KP: 2.440, P: 204</p>	<p>The project has intensively contributed to the capacity development of elected representatives for roles and responsibilities as well as core procedures of the LGA and it has created a precondition for their proper application. It has contributed to the application of core procedures by elected representatives in different fields. Most clearly, elected representatives were directly involved in implementing 323 processes of development planning and budgeting (RH 1.2) (GIZ 2020e; Foc_Dis_7, 8, 20; Int_8). In regard to revenue generation in local government, elected representatives were involved in approval and steering processes while administrative staff did the actual application on their behalf (RH 2.2) (Foc_Dis_14; Int_26). In the field of right to information, elected representatives have been involved in training and awareness raising activities. The actual implementation of RTI focused on institutions of the governmental administration on different levels, which were only indirectly related to elected representatives (RH 3.2) (Int_9, 17; Foc_Dis_11, 15).</p>
<p><u>Indicator 1.3</u> '50% of a representative sample of citizens in KP and newly merged districts (NMA, former FATA) indicate that selected public services and infrastructure have improved.'</p> <p>Baseline: KP: 32% / NMA: 8% Target: 50% Current value: KP: 54% / NMA: 11%</p>	<p>The project has not directly supported the improvement of service delivery and infrastructure. However, with its support to participatory development planning and budgeting (RH 1.2) and revenue generation (RH 2.2) (sources see above) the project has contributed to an important precondition for demand-based investment decision-making on local development related to infrastructure and service delivery. From this point of view, the project has made indirect contributions.</p> <p>The endline survey's results has also confirmed a strong positive effect on increased perception regarding the quality of infrastructure. It has been assessed as even stronger in areas that were supported by the project already in 2017. However, areas that have been supported by other development partners following the same approach of participatory development planning have shown a more positive effect (ARC Consult, 2020).</p> <p>The endline survey's assessment of impact chains focused on two factors in order to provide further explanation. <b>IC 3</b> assessed the relation between the project outcomes and the impact indicator based on the following assumption: capacitated local governments (VC/NC/UC) and their elected representatives with an improved understanding of their roles and responsibilities according to LGA 2013 are in a better position to place development project proposals beyond their financial capacities into the budget plans at higher levels of local government (tehsil, district) for implementation. This results in citizens perceiving improved infrastructure. The statistical and qualitative assessment of this IC has not confirmed this assumption. <b>IC 4</b> assesses the following assumption: capacitated local governments design more rational development plans based on citizens' priorities, which leads to pool-funding of larger scale development projects (as opposed to scattered funding based on individual interests). Those have greater impact on improving local infrastructure and citizens perceive them positively. The statistical and qualitative assessment does not show any strong evidence supporting this assumption (ARC Consult, 2020a).</p>
<p><u>Indicator 1.4</u></p>	<p>The project has not directly been involved in implementing local development plans. However, it has created important preconditions for integrating citizen priorities defined in the local development plans into yearly budgets, which has resulted in a</p>

<p>'70% of priority measures envisaged in the local development plans of KP and newly merged districts (former FATA) have been implemented.'</p> <p>Baseline: education: 50%; health: 0%</p> <p>Target: 70% in education and health</p> <p>Current value: KP: 97% (no differentiation in progress report) / NMA: no data</p>	<p>high level of compliance. Yearly budget plans are a formal requirement for receiving funds for implementation (RH 1.2). The project has also contributed to creating conditions for improved revenue generation, which is an important precondition for the availability of local development funding (from own sources or fiscal transfers) (RH 2.2) (sources see in sections above).</p>
<p><b>Thematic cluster 2</b></p> <p><b>Objective:</b> 'Partner provinces and sub-provincial government tiers have improved their own local resource mobilisation and budget transparency.'</p>	
<p><b>Indicator 2.1</b></p> <p>'The institutions in KP and Punjab have increased their own revenue by 30% in comparison with the figure in 2016.'</p> <p>Baseline: PKR 165.107 million (2015/16)</p> <p>Target: PKR 214.000 million (2018/19)</p> <p>Current value: PKR 228.265.193 million (2018/2019) (increase of 38%)</p>	<p>This impact indicator is matching with the project's outcome indicator 3 so there is no clear differentiation between outcome and impact level. The current achievement of a 38% increase matches with outcome indicator 3 demonstrating a direct and full contribution of LoGo (RH 2.2, more details on the RH 2 can be found in 4.3).</p>
<p><b>Indicator 2.2</b></p> <p>'Procedures and responsibilities in budget planning and implementation have been clarified in one province.'</p> <p>Baseline: 0</p> <p>Target: 1</p> <p>Current value: 1</p>	<p>The project has resulted in improved streamlining between the processes of development planning and annual budgeting. The project has not supported the clarification of implementation procedures and therefore has only partially contributed to this indicator (RH 1.2).</p> <p>For the tiers of local governments affected by the changes of LGA 2019, these procedures need to be adopted accordingly.</p>
<p><b>Indicator 2.3</b></p> <p>'At least one provincial government publishes and discusses its implementation budget and statements of account every year.'</p> <p>Baseline: 0</p> <p>Target: 1</p> <p>Current value: 1</p>	<p>This impact indicator is directly aligned with the project's outcome indicator 4 measuring the preparation of the yearly budget for publishing. This is a clear precondition to achieve the impact indicator indicating a contribution of the project. However, the project's activities and results around RTI have not directly addressed the publication of budgets. Therefore there has not been clear evidence that the project has substantially contributed to its achievement (RH 3.2).</p>
<p><b>Thematic cluster 3</b></p> <p><b>Objective:</b> 'Political participation in KP, Punjab and FATA has been improved and dialogue has been stepped up between government and citizens.'</p>	
<p><b>Indicator 3.1</b></p> <p>'Two strategic decisions on selected public services in the project areas of KP,</p>	<p>The project has not provided any targeted support for improving service delivery and therefore has not directly contributed to this indicator. However, participatory development planning has resulted in more consultation with citizens and an increased consideration of their needs. In these processes, special formats for disadvantageded</p>

<p>Punjab and newly merged districts (former FATA) take account of the needs and interests of the citizens concerned (especially disadvantaged groups and women).’</p> <p>Baseline: 0 Target: 2 Current value: 2</p>	<p>groups (especially special consultation sessions for women to discuss their needs and priorities) were used to determine their respective development priorities. Hence, the project has created a platform for strategic decision-making that considers the needs and interests of disadvantaged groups and contributed an important precondition for this indicator (RH 1.2) (GIZ 2020e; Foc_Dis_8, 13).</p>
<p><u>Indicator 3.2</u> ‘30% of a representative sample of citizens in KP, Punjab and 5% in the newly merged districts (former FATA) confirm that their interests have been taken into account in the selection, planning and implementation of project measures.’</p> <p>Baseline: KP, P: 16% / NMA: 2% Target: KP, P: 30% / NMA: 5% Current value: KP, P: 18% / NMA: 3%</p>	<p>This impact indicator is not clearly differentiated from the outcome level of the project as it is comparable to the project’s outcome indicator 5. However, the level of specificity is different: programme indicator 3.2 refers to selection, planning and implementation of project measures while project outcome indicator 5 refers to strategic decisions in general. Although the project outcome indicator 5 was underachieved, there has been an increase from 16% to 26% of respondents confirming a consideration of their needs and interests. This implies that the project directly contributed to the selection of project measures, which took place through participatory prioritisation in local development planning processes (RH 1.2).</p> <p>The endline survey’s difference in difference results provided a more individuated assessment of the development-related sub-aspects defined in the programme indicator (selection, planning, implementation). With regard to the <b>selection</b> of projects (related to the participatory development planning process), the analysis showed a positive development that was slightly better in LoGo than in control areas, which implies a limited effect of the project. This trend was somewhat stronger in areas treated by LoGo in 2018 and weaker in areas treated by other development partners. The results were different regarding the participation of women and youth in meetings related to development planning and budgeting. The participation of women has decreased in treatment areas and increased in control areas implying a negative effect of the project. Youth participation shows a positive trend in treatment areas and a strong decrease in control areas suggesting a positive effect from LoGo. Regarding the <b>planning</b> of projects (related to the planning of individual development projects, not participatory development planning as such), the results show a significant negative trend in treatment areas, with a slight positive development in 2018. Meanwhile, control areas show a strong positive trend altogether, which implies a negative effect of the project (stronger than for other development partners). A potential reason could be that local residents and disadvantaged groups first participated in the context of planning processes supported by the project, but the following year’s planning and budgeting process did not continue in a consultative way as local representatives chose from the priorities defined in the previous year without further consultation. This might have led to the impression among local residents that their needs and interests were not considered as before (ARC Consult, 2020). With regard to the <b>implementation</b> of projects, results show positive trends for both treatment and control areas. In 2018 results were stronger for treatment areas and generally more pronounced for LoGo than for other development partners, which implies a limited effect of the project (ARC Consult, 2020).</p>

Regarding the Agenda 2030 of the United Nations and the Sustainable Development Goals (SDG), the project has made various contributions particularly to SDG 16 and SDG 17 and selected targets presented in the table below. This includes an assessment of the relevance and plausibility of the three selected results hypotheses linking outcome to impact (1.2, 2.2, 3.2).

Table 10: Contributions made by project regarding Agenda 2030 and SDG

<p><b>UN Agenda 2030 SDG 16:</b> ‘Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels’</p>	
<p>Targets addressed by the project</p>	<p>Contributions of the project outcome to impact (for evidence and sources see chart above).</p>

16.6: 'Develop effective, accountable and transparent institutions at all level.'	The project has contributed to improving the capacities of elected representatives and government officials at the local government level in regard to the legal framework, roles and responsibilities as well as necessary skills for improving the performance of local institutions (RH 1.2).
16.7: 'Ensure responsive, inclusive, participatory and representative decision-making at all levels.'	The project has contributed to enhanced citizen participation in decision-making at local government level by implementing participatory development planning and budgeting (RH 1.2).
16.10: 'Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.'	The project has contributed to increased awareness of the right to information and partially to improvements in the RTI system for public access to information. An evaluation methodology was developed, piloted in KP and officially recognised by UNESCO (RH 3.2).
<b>UN Agenda 2030 SDG 17: 'Strengthen the means of implementation and revitalise the global partnership for sustainable development.'</b>	
<b>Targets addressed by the project</b>	<b>Contributions of the project outcome to impact</b>
17.1: 'Strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.'	The project has contributed to improving the capacities of taxation institutions on the provincial level and partially on local government level, which has increased tax bases and revenue collection efficiency (RH 2.2).
17.3: 'Mobilise additional financial resources for developing countries from multiple sources.'	The project has explored and partially created opportunities for involving private sector stakeholders in financing the implementation of SDGs at different levels (no RH).

Conclusions regarding the results hypotheses (for evidence and sources see the first chart):

**RH 1.2: Participatory development planning and budgeting for increased citizen orientation:** By establishing participatory development planning and budgeting the project has created preconditions for consultative decision-making on investments in local development that is more oriented towards population needs. This has partially contributed to an improved implementation of the decentralisation framework (GDC 1.1) and an application of core processes by elected representatives (GDC 1.2). The project also created plausible preconditions for increased citizen satisfaction with the needs orientation of local development processes; however, this is only partially confirmed by quantitative data (GDC 1, 1.4, 3.2). Altogether, the project has created conditions for responsive, inclusive, participatory and representative decision-making (SDG 16.7). Moreover, the project has contributed to improving the capacities of elected representatives and government officials at local government level regarding the legal framework, roles and responsibilities as well as the necessary skills for improving the performance of local institutions. This is a precondition for effective, accountable and transparent institutions (SDG 16.6). Altogether, RH 1.2 seems mostly plausible and it has been validated to a major extent.

**RH 2.2: Revenue generation for enhanced development capacities:** The project has contributed to improved framework conditions for revenue generation and has therefore contributed to an improved implementation of the decentralisation framework (GDC 1.1) and an application of core processes by elected representatives (GDC 1.2) with plausible relation to achieving increased revenue collection. As the outcome and impact indicators are similar, the achievement on the level of impact can be fully attributed to the project's outcome (LoGo M3, GDC 2.1). Also, the project has contributed to strengthening domestic resource mobilisation (SDG 17.1). Through this, it has created preconditions to increase the availability of financial resources at the local level relevant to implementing development plans and subsequent increases in citizen satisfaction with improvements (GDC 1, 1.3, 1.4). Altogether, RH 2.2 seems mostly plausible and has been validated to a major extent.

**RH 3.2: State-citizen dialogue for improved confidence:** The inconclusive contributions of the project's activities to preparing publication of the provincial budget (LoGo M4) affects the plausibility of its relevance to ac-

completing the impact of actual publication and discussion of the budget and accountability reports of implementation (GDC 2.3). However, the project's achievements in implementing the right to information system has created preconditions to ensure public access to information (SDG 16.10). Beyond that, the project's contribution to strengthened LCA can be seen as a precondition for effective, accountable and transparent institutions (SDG 16.6). Other related results of awareness raising and state-citizen dialogue are difficult to clearly attribute to concrete impacts. Altogether, RH 3.2 is less plausible and has been assessed as only partially valid.

**Assessment dimension 3: 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. No project-related negative results at impact level have occurred – and if any negative results occurred the project responded adequately.**

The project has taken measures to identify additional opportunities for further positive results. It has cooperated very closely with its partner institutions to align its support with their demands and react to changing contexts and priorities. Along this line, the project's steering structure was effective and resulted in regular operational planning and monitoring in collaboration with partners (such as yearly planning workshops) (Int\_5; Foc\_Dis\_2, 3, 4). Hence, the project was in a good position to seize positive results and minimise unintended negative results. The project has also identified risks for each results area (within risk-focused individual results models) and followed a conflict-sensitive monitoring process to identify changes in relation to project activities. On this basis, it has contributed to impact monitoring at the programme level.

After the LGA reforms in 2019 and their structural, functional and procedural changes were adopted, a high demand to adapt the subsequent legal and regulatory framework emerged. In this context, the project used the opportunity to offer support to partner institutions through various measures. In coordination with other development partners, it supported the KP Local Government Reform Unit with research, technical inputs and drafting new or adapted legislative/regulatory documents (Local Area Development Authorities Act (LADA) 2019, KP Local Government Property Management Rules 2019 and Model Bylaws for the Establishment of Model Fruit & Vegetable Markets 2019) as well as a capacity development strategy (Int\_18; GIZ, 2020a).

The dissolution of local governments as a result of the LGA reform 2019 had created a void in local governance with multiple negative effects for local communities due to the absence of local representation through elected councils (Int\_5; Foc\_Dis\_2, 3, 4). For the project, this has negatively affected various processes when key counterparts on the local level were not available anymore and the capacity development overtures towards local elected representatives taken by the project became obsolete. Furthermore, this situation has caused a break in participatory development planning, yearly budgeting and subsequent implementation. This wielded a negative effect on the perception of citizens regarding the added value of this approach (Int\_11; Foc\_Dis\_8). Altogether, the project was not in a position to take any measures in response.

Synergies between different dimensions (social, economic, ecological) of the project results have been seized to a lesser extent. The project structured its approach and operational setup very much by the individual results areas. Hence, the respective intervention strategies were focused on their thematic scope and partner setting along with achieving the respective objectives, results and indicators. This rather isolated approach did not lead to many synergies between the result areas, although opportunities and necessities were evident – as seen in the relation between local revenue generation and local development planning and budgeting; right to information about local budgets and expenditures; state-citizen dialogue in local governance and revenue generation. Hence, opportunities to create synergies between results areas and their social and economic dimensions were not sufficiently seized. The consideration of additional aspects (such as ecological dimensions of development planning) was limited.

Regarding the project impacts on a fragile context, no major negative or escalating effects have been identified. Instead, there are indications that the project's results had potential for de-escalation: for example, improved performance of local governments contributing to more confidence in state institutions; broader participation in

local decision-making contributing to the integration of different groups and interests; more needs orientation of local development contributing to improved infrastructure and services. However, the dissatisfaction of citizens resulting from the discontinuation of local council representation and follow-up development processes might have had contrary effects. The results of the endline survey with focus on local councils and aspects related to fragility are inconclusive. The confidence of respondents in local councils (VC/NC/UC) has increased from 25% to 49% (significantly more than in control areas: 43% to 44%). However, the perception that local councils resolve conflicts in a good way has significantly decreased from 53% to 32% (much more than in control areas: 58% to 51%). Although it is difficult to interpret this decrease, a potential explanation might suggest that local councils that have become more active in planning and local development have triggered expectations by citizens in other areas such as conflict resolution – which councils could not meet to the expected extent. At the same time, the perception of local councils contributing to security has risen from 30% to 33% (less than in control areas: 48% to 64%). Altogether, the perception of physical security in the community has been stable on a rather high level of slightly over 90% of both treatment and control areas (ARC Consult, 2020b).

Based on the results of the assessments in the different dimensions of the OECD/DAC criterion **impact** the project has been rated as follows:

Table 11: Rating of OECD/DAC criterion: impact

Criterion	Assessment dimension	Score and rating
<b>Impact</b>	The intended overarching development results have occurred or are foreseen (plausible reasons). <sup>7</sup>	27 out of 40 points
	The outcome of the project contributed to the occurred or foreseen overarching development results. <sup>8</sup>	17 out of 30 points
	No project-related (unintended) negative results at impact level have occurred – and if any negative results occurred 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.	24 out of 30 points
<b>Overall Score and Rating</b>		Score: <b>68 out of 100 points</b> Rating: Level 3: moderately successful

## 4.5 Efficiency

<sup>7</sup> The first and the second assessment dimensions are interrelated: if the contribution of the project outcome to the impact is low or not plausible (second assessment dimension) this must be considered for the assessment of the first assessment dimension also.

<sup>8</sup> The first and the second assessment dimensions are interrelated: if the contribution of the project outcome to the impact is low or not plausible (second assessment dimension) this must be considered for the assessment of the first assessment dimension also.

The evaluation of the OECD-DAC criterion **efficiency** focuses on the two dimensions defined in the GIZ evaluation matrix: 1. The project's use of resources is appropriate with regard to the outputs achieved (Production efficiency: resources/outputs) and 2. The project's use of resources is appropriate with regard to achieving the projects objective (outcome) (allocation efficiency: resources/outcome).

### Evaluation basis and design for assessing efficiency

Table 12: Methodology for assessing OECD/DAC criterion: efficiency

<b>A) Evaluation basis</b>	<ul style="list-style-type: none"> <li>- Cost and commitment report (cost-obligo): cost calculation of the project including shares by type of costs and output</li> <li>- Efficiency tool: assignation of project costs to the project outputs</li> <li>- HR assessment tool: analysis of different human resources instruments' contributions to project outputs</li> </ul>
<b>B) Evaluation design</b>	<ul style="list-style-type: none"> <li>- The efficiency evaluation design uses the 'follow-the-money approach' as a standard requirement of GIZ</li> <li>- The analysis of the data in the efficiency tool follows the analytical questions in the evaluation matrix (assessment dimensions 1 and 2).</li> <li>- Assessment of qualitative information on costs in relation to the project outputs</li> </ul>
<b>C) Empirical methods</b>	<ul style="list-style-type: none"> <li>- Quantitative assessment of financial data (by cost type, by output, by time)</li> <li>- Assessment of relation between costs and output results</li> <li>- Qualitative assessment of information from interviews (LoGo's financial control and planning officer, project director)</li> </ul>

### Analysis and assessment regarding efficiency

Total project expenditure amounted to EUR 15,274,446 with a share of production costs of EUR 13,671,829. Apart from funding provided by BMZ, this included co-finance of SDC (EUR 4,550,000). Both funding sources were integrated into a combined project fund where the project accounting system did not further differentiate between the two types of funding (Int\_6). The efficiency analysis follows this approach and is based on the combined budget reports. The distribution of expenditure by cost types shows the following real cost shares:

Table 13: Distribution of expenditure by cost types

Cost type	EUR
1. Staff costs	7,993,700
2. Travel expenses	706,469
3. Procurement	1,290,556
4. Financing	1,001,987
5. Human capacity development	456,987
6. Other direct costs	2,090,501
<i>Sub-total: Individual costs</i>	<i>13,540,200</i>
Job-related overheads	131,629
<i>Sub-total Production costs</i>	<i>13,671,829</i>
Administrative overheads	1,464,183
Imputed profit	138,238
Value-added tax	196
<b>TOTAL COSTS</b>	<b>15,274,446</b>

(GIZ, 2020c; Zehner, 2020)

In terms of the relative cost shares, 52% of the project's costs have been spent on human resource roles (with 59% international and national advisors, 24% third party experts, 17% technical-administrative services). Costs of 14% have been spent on other costs including office operation expenses (rent and consumables for three



shared offices: HQ in Islamabad, provincial offices in Peshawar, KP and Lahore, Punjab), partner workshops (venues, logistics, materials) as well as participant costs in five study tours (such as accommodation). A portion of 10% has been spent on admin overheads and 8% on procurement (procurement of equipment and materials for head office and local offices: furniture, IT, equipment, stationary, printing) and construction of five VC/NC council buildings. Costs of 7% have been spent for financing (three financing agreements for University of Peshawar, IMScience and PLGA; one local subsidy for the Punjab Information Commission; six grant agreements). Costs of 5% have been spent on travel (international and national staff, missions) and 3% spent on human capacity development (participant costs such as travel, insurance, logistics, food, materials) (GIZ, 2020c; Zehner, 2020; Int\_6).

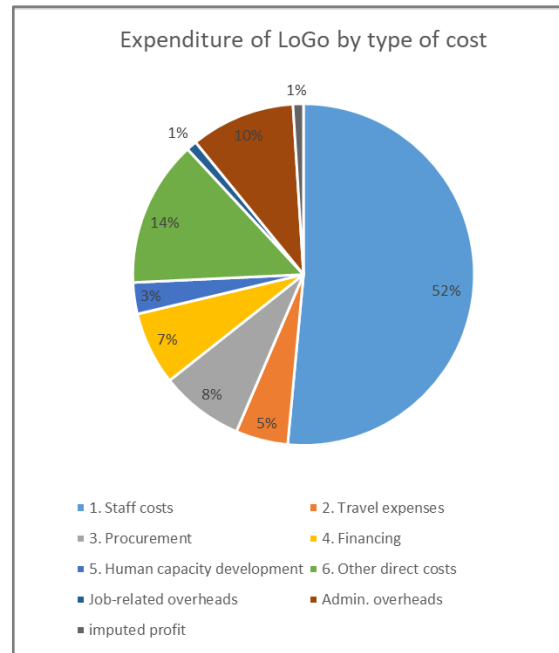


Figure 3: Expenditure of LoGo by type of cost

The distribution of expenditures over cost types are plausible. The high shares of costs related to human resources and other expenses (particularly operation of different offices, workshop activities) result from the personnel-intensive activities and the strong local presence necessary for project activities – this also explains the travel costs. The cost share of 5% for procurement seems moderate, taking into account that the costs renovating five VC/NC council buildings were an obligation from the predecessor project SGGP.

With regard to the expenditure over time, it can be observed that the project has spent 19% during its first year of implementation, while the majority of 43% was spent in 2018 and 35% spent in 2019. A small portion of 2% was spent after the project's completion in 2020 (GIZ, 2020c; Zehner, 2020; Int\_6). This reflects the changing intensities of activities in the different outputs. While cost-intense activities were less during the first year (with more conceptual and preparatory work), the focus on implementation and rollout activities during the second and third year have resulted in higher shares of spending.

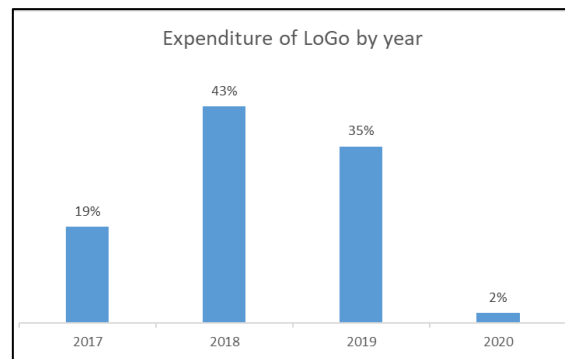


Figure 4: Expenditure of LoGo by year

Assessment dimension 1: The project's use of resources is appropriate with regard to the outputs achieved (Production efficiency: resources/outputs).

Production efficiency involves assessing the costs in relation to the achievement of outputs. It is based on the project's cost-commitment report as of January 2020, following qualitative discussions with project staff. Cost attribution to outputs was based on actual calculations of the project as the accounting system included a breakdown of costs. The analysis of expenditure by outputs considered the individual costs (cost type 1-6) and resulted in the following distribution patterns: output A had by far the highest cost share (37%). The second highest cost share can be found in output B (21%) and at third place was output C (17%). Output D had the lowest share (10%) while overarching costs amounted to 17%. In relation to the level of achievement in each output, the assessment has resulted to the information in the table below (Zehner, 2020).

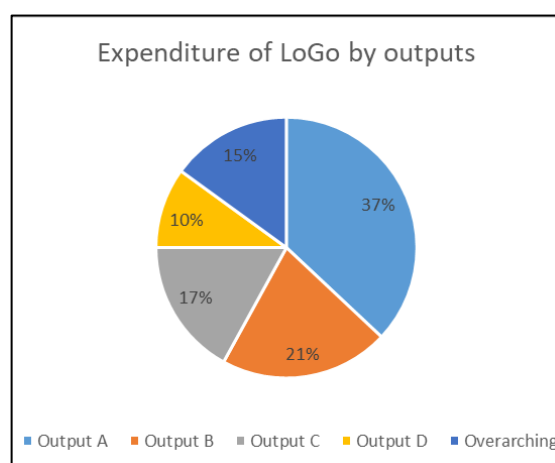


Figure 5: Expenditure of LoGo by outputs

Table 14: Results of the project assessment

Output indicators	Target value	Final value	Achievement	Cost share
<b>Output A: Strengthening local governance</b>				
A1. 125 development plans drawn up on a participatory basis by sub-national authorities in KP and Punjab that take account of the needs and interests of women and young people have been submitted for adoption.	125	305	244%	37%
A2. Agreements between the relevant administrative institutions or updated administrative regulations to clarify processes and responsibilities regarding budget planning and budget implementation have been submitted for adoption in each of the two provinces of KP and Punjab.	2	2	100%	
A3. 1,000 public employees and elected representatives have passed the final test of target group-specific training modules on roles and functions according to the Local Government Act and participatory budget and planning processes at the training institutions in KP and Punjab (including a course for female elected representatives).	1,000	5,581	558%	
<b>Output B: Revenue generation</b>				
B1. Five drafts of administrative regulations on improved tax management have been submitted for adoption in the provinces of KP and Punjab.	5	11	220%	21%
B2. The number of taxpayers in the tax registers for sales tax in the provinces of KP and Punjab had risen by 10% in December 2018.	10%	50%	500%	
B.3. The number of registered taxpayers in the provinces of KP and Punjab who have filed their tax return for sales tax before the statutory deadlines has risen by 10% in December 2018.	10%	28%	280%	
B.4. Experience gathered and processed from pilot schemes in three local authorities (districts, union councils or tehsils) in the provinces of KP and Punjab confirms the potential for revenue generation.	3	4	133%	
<b>Output C: State-citizen dialogue</b>				
C.1. A standard process for consulting and involving the interest groups of elected councils in drafting and adapting legal regulations on local governance has been agreed in one province.	1	0	0%	17%

C.2. Five selected institutions at provincial and lower administrative levels in the provinces of KP and Punjab have implemented processes to provide information in accordance with the Rights to Information Act.	5	5	100%	
C.3. Three dialogue and feedback mechanisms geared to vulnerable population groups (primarily young people and women) have been piloted by institutions at subnational level.	3	3	100%	
<b>Output D: Financing sustainable development</b>				
D.1. The governments of KP and Punjab provinces have each produced a comprehensive written assessment of the possibilities for the private sector's financial involvement in achieving selected high-priority SDGs.	2	2	100%	10%
D.2. A six-monthly exchange forum between public and private actors takes place at provincial level for the provinces of KP and Punjab with the aim of increasing the private sector's financial contributions towards achieving the SDGs.	6	9	150%	
D.3. A new government-backed incentive mechanism has been created to promote private sector financing of development-related activities or projects in areas of prioritised SDGs.	1	0	0%	

(Zehner, 2020)

Altogether, the output-resources ratio seems adequate. The high-cost share of output A (37%) results from the cost-intensive activities of rolling out participatory development planning and budgeting with a high quantity of local governments and wide geographical coverage. To a substantial extent, this goes back to the conditions of the cofinance provided by SDC, which prioritised support and encouragement of participatory development planning. The extensive training activities have also contributed to the high-cost share but seem overall appropriate. The indicators were achieved and those of planning and training substantially overachieved. Therefore, for output A, the production efficiency was rated as rather high. The medium-cost share of output B (21%) went back to the extensive cooperation with four major taxation institutions on the provincial level as well as five tehsil governments and therefore seems appropriate.

The project's support was diverse. Apart from capacity development, institutional strengthening, expert advice and awareness raising, physical measures such as renovation and equipment were also provided. However, the output did not support any major rollout activities as in output A. The indicators were all overachieved, which allows the conclusion that the production efficiency has been rather high. Output C has received 17% of the costs, which generally seems appropriate considering its scope. In relation to the project's support, the capacity and institutional development support of RTI as well as the local council assemblies seems to wield a higher efficiency considering the results and their level of institutionalisation.

Contrary to that, the project's substantial investments in awareness raising activities through financing partner organisations have been running well for the time of financing, but their results did not appear very durable afterwards. The achievement of indicators was mixed with one non-achievement and two full achievements. Therefore, production efficiency was rated as moderate. Output D had the lowest share of cost (10%), which is related to its special status as an extra component that was added afterwards with a significantly reduced duration. The output was conceptualised to explore new ways to involve the private sector in financing and/or engaging in implementing the Agenda 2030. Considering the short time, the output conducted a great variety of activities (awareness raising, technical studies, concept and strategy development, capacity development) with a diverse set of partners from private sector and government, which range across national, provincial and local levels. As a result, manifold approaches were developed, networks established and initiatives started that demonstrated a high level of outreach. Although the achievement of indicators was mixed (ranging from 0% to 150%), the production efficiency has been rated as moderate to rather high. In order to maximise the efficiency,

output A could have focused on a reduced number of local development plans (and respective communities) with more intensive support including follow-up activities at the implementation and monitoring stage. Fewer plans would have been developed (and the overachievement reduced), but the supported cases could have been more consolidated and effective. Output B could have set a stronger focus on the local level in order to support an extended number of local governments for revenue generation, which could have resulted in more substantial changes for local financial capacities. With output C, less investment in the short-term activities of awareness raising and consequently more focus on the implementation and institutionalisation of RTI in partner institutions – especially on the very local level – might have increased the output’s efficiency with improved transparency for target groups. A significant shift of cost shares between outputs had not been considered by the project as the budgets for output A and D were defined (A: by co-finance of SDC; D: extra Agenda 2030 funding programme of BMZ). Generally, the project has followed its projections; no major deviations between the identified costs and the projected costs have been reported.

**Assessment dimension 2: The project’s use of resources is appropriate with regard to achieving the projects objective (outcome) (allocation efficiency: resources/outcome)**

Table 15: Assessment dimensions of project’s resources

Outcome indicators	Target value	Final value	Achievement
M1. Elected councils in 75 selected local authorities in KP and Punjab have adopted development budgets in line with the priorities identified in the development plans developed on a participatory basis.	75	305	407%
M2. Four administrative processes for implementing the decentralisation reforms adopted with the 18th Amendment to the constitution have been implemented in KP province.	4	3	75%
M3. The provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016.	30%	38%	127%
M4. A provincial government is preparing the annual publication of the budget and the statement of accounts for discussion with the province’s citizens.	1	1	100%
M5. 30% of the total of 1,977 selected citizens (50% of them women and young people) in the project areas in KP and Punjab have confirmed that their needs and interests were taken into consideration in strategic decisions (such as drafting development plans).	30%	26%	87%

(Source: Zehner, 2020)

Efficiency of outcome: At the outcome level of the project, indicator M1 (adoption of need-based local development budgets) was substantially overachieved (407%). The high cost share of output A offered a basis to reach that result, suggesting a rather high level of efficiency. Indicator M2 (implementation of key administrative processes) corresponded to outputs A and B, which together have developed approaches to improve several administrative processes (through laws, regulations, guidelines) that became outdated after the LGA reforms and therefore not formally adopted, resulting in an underachievement (75%). Hence, the contributions to M2 have been made with medium to higher efficiency (depending on the consideration of context factors). Indicator M3 (revenue increase) has been overachieved (127%). As it was directly associated with output B it appears to have reached its target with higher efficiency. Indicator M4 (preparation of budget publication) has been achieved by 100%. However, the contributions of output C are not fully clear, so the level of efficiency is difficult to assess. Indicator M5 (citizen satisfaction with needs orientation) has been underachieved (87%). Regarding the high share of costs for output A, this suggests a rather low level of efficiency (Zehner, 2020).

Maximisation of results: On one hand, the underachievement of M5 can be attributed to changes in the context

(dissolution of local governments after LGA reform and pausing of development activities leading to dissatisfaction) that were difficult to influence for the project. On the other hand, the return of local governments to 'old' practices of budget planning with less participatory elements could be a cause. This could indeed have been influenced by the project focusing less on a high coverage of communities and concentrating more on consolidation of local development plans. In that sense, the project could have focused on fewer communities while putting more emphasis on follow-up processes for consolidation leading to more durability and sustainability and potentially higher satisfaction rates). This could have decreased efficiency of M1 but might have increased efficiency of M5. With regard to output B, the project could have set more focus on supporting local level revenue generation that could contribute to the overall outcome objective. However, as indicator M3 was exclusively measuring revenue increases at the provincial level, this option was difficult to take.

**Synergies and upscaling:** The project has seized opportunities for synergies and upscaling. In most cases, successful efforts depended on the availability of external funding by development partners. The cofinance provided by SDC allowed for a wide-spread conduct of local development planning focused on the province of KP. The collaboration with other development partners created synergies. The collaboration with CDLD allowed further mainstreaming for CEDP's approach in additional districts. The cooperation with UNICEF/WaterAid allowed integration of training content and shared use of trainer pools. Further requests from partners for upscaling and rolling out approaches (FRIMS, different thematic training sessions, RTI) could not be met due to limited funding possibilities. Capacities of partner institutions (such as Punjab Information Commission, ETD, LGTI) in many cases did not allow them to substantially invest in further upscaling beyond the more focused institutionalisation of approaches. Internally, the project worked along an individual approach based on the four outputs. Therefore, synergies between them were rather minimal and leaving potentials unused. Altogether, efficiency has been rated as 'moderately successful'.

Criterion	Assessment dimension	Score and rating
<b>Efficiency</b>	The project's use of resources is appropriate with regard to the outputs achieved. (Production efficiency: resources/outputs)	52 out of 70 points
	The project's use of resources is appropriate with regard to achieving the projects objective (outcome). (Allocation efficiency: resources/outcome)	19 out of 30 points
<b>Overall score and rating</b>		Score: <b>71 out of 100 points</b>  Rating: Level 3: moderately successful

Table 16: Rating of OECD/DAC criterion: efficiency

## 4.5 Sustainability

The evaluation of the OECD-DAC criterion **sustainability** focuses on the two dimensions defined in the GIZ evaluation matrix: 1) Prerequisite for ensuring the long-term success of the project: results are anchored in (partner) structures and 2) Forecast of durability: results of the project are permanent, stable and long-term resilient.

### Evaluation basis and design for assessing sustainability

Table 17: Evaluation basis and design for assessing sustainability

<b>A) Evaluation basis</b>	<ul style="list-style-type: none"> <li>- Focus on two dimensions of sustainability: 1. Long-term success of project results based on anchoring in the partner system and 2. Estimation of durability of project results.</li> <li>- Assessment of the analysis results of “effectiveness” (fulfilment of the intervention’s objective and associated indicators) and “impacts” (contributions to the achievement of overarching development results) as a basis for deriving conclusions regarding the sustainability of the project results, focusing on long-term effects and forecasting their durability.</li> </ul>
<b>B) Evaluation design</b>	<ul style="list-style-type: none"> <li>- Assessment of aspects influencing the sustainability of project results (consolidation of project results, potential for institutionalisation, exit strategies, ownership within partner system, partner’s capacities and willingness, changes in context).</li> <li>- Analysis of economic, social and ecological sustainability dimensions.</li> </ul>
<b>C) Empirical methods</b>	<ul style="list-style-type: none"> <li>- Qualitative semi-structured interviews with key informants from stakeholder groups with documentation in summary reports, thematic content analysis on aspects defined in results hypotheses: provincial government representatives, local government representatives, civil society representatives, private sector representatives.</li> <li>- Focus group discussions with different stakeholder groups (documentation in summary reports, thematic content analysis on aspects defined in impact hypotheses).</li> <li>- Data analysis: thematic content analysis of empirical data (focusing on aspects defined in impact hypotheses).</li> </ul>
<b>D) Special questions (integrated in assessment dimensions)</b>	<ul style="list-style-type: none"> <li>- Fragility: To what extent was the project able to ensure that escalating factors/dividers in the context of conflict, fragility and violence have not been strengthened (indirectly) by the project in the long term? To what extent was the project able to strengthen deescalating factors/connectors in a sustainable way?</li> </ul>

### Analysis and assessment regarding sustainability

**Assessment dimension 1: Prerequisite for ensuring the long-term success of the project: Results are anchored in (partner) structures.**

**Assessment dimension 2: Forecast of durability: Results of the project are permanent, stable and long-term resilient.**

Both long-term success and the durability of the project results have been significantly affected by changes in the framework conditions resulting from the local government act reforms in both provinces. These spurred profound structural and procedural changes along with voids in local governance due to absent local representation (for more details see chapter 4.2: Relevance/dimension 4). The uncertainties resulting from these changes were further reinforced by the limited capacities of partner institutions. Therefore, they challenge the sustainability of the project. Consequently, a specified analysis differentiating long-term success and forecasting durability does not seem appropriate. This resulted in a combined assessment of assessment dimension 1 and 2.

#### **Capacity development for local governance and participatory development planning and budgeting:**

The project has substantially supported the capacity development of elected local government representatives, particularly with general roles and responsibilities in relation to the LGA 2013 as well as participatory local development and budgeting. As a result of the LGA reform, local councils have been suspended and new local elections have been postponed. Empowered local elected representatives have not been in post and any strengthened capacities have not been directly available to make an impact at the local level.

After local government elections, newly elected representatives will come into office – which again require similar capacity development. The respective training concepts and materials (especially for orientation on LGA and CEDP) need to be updated and adapted according to the new regulations of the LGA 2019 (Int\_12, 14, 15; Foc\_Dis\_2, 6). With regard to the institutionalisation of training, the local government training institutes were mandated and hence they are the main target institutions. The project has supported the institutes in developing training approaches with respective content and methodologies, and it has contributed to building up a trainer’s pool. However, the capacities of the local institutes are still fairly weak for the task of institutionalising a

capacity development system that regularly offers training opportunities to local governments. Their staff base especially is very limited, which means they depend on external trainers from other governmental institutions or the private sector. The local institutes do not have a regular training budget and the lack of financial resources hinders them in developing training content and limits the rollout of training activities. The institutes usually depend on external funding from governmental institutions or development partners, which limits their activities to supporting demand-based training initiatives of other stakeholders instead of conducting their own regular training programmes (Foc\_Dis\_7, 20). Altogether, the prospects for sustainability are limited. However, a basis exists for the successor project (LoGo II) to build on towards further improvement of the capacity development system and actual capacities on the local level.

**Participatory development planning and budgeting:** Partner institutions have generally accepted the approach of citizen engagement development planning (CEDP) and perceived the results of rollout as mostly positive. Other development partners have adopted the approach for replication. Respective guidelines for participatory development planning and budgeting have been partially adopted.

However, the changes introduced by the LGA reform have wielded a restraining effect. On one hand, the changes regarding the restructuring of local government tiers and functions are affecting the system of participatory development on different levels – especially with the abolition of district levels and devolution of functions to tehsils. Hence, the approach and respective technical guidelines need to be reviewed and adapted to the new situation (Int\_12, 14, 15, Foc\_Dis\_2, 6). On the other hand, the follow-up process of implementing participatory development plans and budgets has mostly stopped after LGA reform and the dissolution of responsible local councils. It is also questionable whether – after the local elections – newly elected representatives of local councils can be capacitated in the approach and whether they will accept their predecessors' development plans as still relevant. This will depend on the level of citizen ownership of the plans and citizen's capacities to demand a coherent follow-up. Further implementation also depends on the availability of financial resources (Int\_11; Foc\_Dis\_12, 13). Altogether, the prospects for sustainability are rather limited and require that the LoGo II project and other development partners to work on necessary adaptations and follow-up.

**Local government associations:** The LCA and their members have been supported by the project towards institutional strengthening, along with improving their functions and service provision. Due to the dissolution of local councils, the LCA members have no longer had a formal mandate (Int\_10, 16). However, LCAs have still been active and functioning in part as they continue to lobby for the interests of local governments. One prominent example is a court case that was filed by the KP LCA against the government regarding the LGA reform (Int\_16). LCA do possess an institutional basis that can be reactivated after the next local elections (which for Punjab have been announced for April/June 2021). This does require further support for the LCA election process, the capacity development of members and the revitalisation of internal structures and processes.

**Revenue generation:** The field of revenue generation has been much less affected by the LGA reform in 2019. On the provincial level, the project results regarding the improved legal/regulatory framework, the expanded capacities of officials and the institutional improvements have been anchored well in partner institutions (excise and taxation departments; revenue authorities). With regard to the achievements in awareness raising, the institutions appear generally in a position to follow up with own capacities. The established training and resource centres have been used as a venue for internal training and communication activities. However, a systematic human capacity development approach (including curriculum, modules and schedule) does not exist (Int\_8, 13; Foc\_Dis\_7, 10).

Altogether, the project results show good prospects for sustainability on the provincial level. On the level of local government (selected tehsil municipal administrations), the system of revenue generation has improved and significantly anchored in the local administrative institution. New regulations and processes for collection have been formally adopted and practiced. The FRIMS digital system has been partially institutionalised in selected tehsils. So far, it is working for selected fees (such water) and it is managed independently by capaci-

tated tehsil staff with support of external service providers (software and network administration and maintenance), for which a budget has been allocated. On a physical level, revenue generation cells have been established (for renovation of rooms and provision of IT equipment) and are being integrated into the administrative structures. However, the manual system of bookkeeping has still been maintained in parallel for taxes and fees and not yet digitalised within FRIMS (Foc\_Dis\_14). On the local level, a strong willingness to continue with the implementation and institutionalization of FRIMS has been expressed (Foc\_Dis\_14). On the provincial level, the Local Government Department of the KP government sees the results of the FRIMS pilots as very positive and seeks to roll out the system in the whole province (Int\_15). Altogether, the prospects for sustainability in the field of revenue generation are promising.

**Right to Information:** The capacities of the information commissions have increased compared with the beginning of the project's implementation. Hence, capacity substitution provided by the project (through student internship; unsustainable by nature) is no longer required and potentials for institutionalising the projects results are enhanced. Internal procedures for managing RTI affairs have been anchored well in partner institutions and resulted in an increase of registered cases and improved processing of information requests. Moreover, capacity development activities have partially been carried out by the commissions themselves (Int\_9; Foc\_Dis\_11). However, a regular training offer depends on the availability of external resources. The RTI evaluation methodology has been piloted but not systematically applied and institutionalised (GIZ, 2020e). In selected institutions, RTI structures and procedures have been anchored in the function of public information officers (Int\_17; Foc\_Dis\_15). However, frequent staff changes pose risks for sustainability. The institutionalisation of RTI in selected organisations at the district level might be affected by the LGA changes, which foresee a devolution of district functions to the tehsil level that might require respective adaptations.

**Dialogue and awareness raising:** Although the awareness raising and networking activities of the project were closely aligned with partner institutions and embedded in respective cooperation networks, the responsibility and finance was provided by GIZ. This has compromised the ownership of partner institutions, which in most cases are not in a position – regarding capacities and resources – to continue these activities. The sustainability of these measures may be questionable for activities initiated by GIZ (such as theatre shows) and less for activities already established within the partner system (RTI days).

The sustainability prospects for digital approaches may also be limited. The WDE internet portal lacks institutionalisation. During its evolution, developers planned to transfer its ownership to the KP Department of Social Welfare, which refused to take over responsibility. Consequently, IMSciences as the GIZ-supported developer was still hosting the portal (Foc\_Dis\_18). The cartoon character Qasim has not been institutionalised within the partner structure, either. The copyright still belongs to GIZ and a strategy for further use and dissemination of the character and respective campaigning has not yet been developed (Int\_24; Foc\_Dis\_4). Altogether, both social media approaches lacking a clear sustainability strategy, so the durability of results is somewhat unclear.

Generally, the project's conceptual approach drove its sustainability strategy as the project followed its output-based structure. Therefore, the output-related operations followed a sustainability approach focus at their respective set of objectives. Synergies between different outputs were only seized to a limited extent. The ecological dimension was not directly considered. With regard to fragility, the negative effects of context changes (LGA reforms) or partner capacities on the sustainability of project results (described above) do reduce the potential strengthening of deescalating factors (described in 4.4).

Based on the results of the assessments in the different dimensions of the OECD/DAC criterion **sustainability** the project has been rated as follows:



Table 18: Rating of OECD/DAC criterion: sustainability

Criterion	Assessment dimension	Score and rating
<b>Sustainability</b>	Prerequisite for ensuring the long-term success of the project: Results are anchored in (partner) structures.	25 out of 50 points
	Forecast of durability: Results of the project are permanent, stable and long-term resilient.	25 out of 50 points
<b>Overall score and rating</b>		Score: <b>50 out of 100 points</b> Rating: Level 4: moderately unsuccessful

## 4.6 Key results and overall rating

**Relevance:** The project concept of LoGo was aligned well to relevant strategic frameworks. On the international level, it has been designed to contribute to the United Nation’s Agenda 2030 and in particular to selected targets of SDG 16:

- 16.6: Effective and accountable institutions,
- 16.7: Responsive, inclusive, participatory and representative decision-making and
- 16.10: Public access to information.

It is also designed to address SDG 17.1: Strengthen domestic resource mobilisation.

On the level of bilateral cooperation, the project aims to contribute to BMZ’s policies and country strategy for Pakistan and more specifically to the Support to Good Governance in Pakistan programme of the German Development Cooperation. On the national and provincial level of Pakistan, the project is aligned to related policies and strategies of the national and provincial governments. Furthermore, the project is oriented to the demands of the target group and its approach considers principles of Leave No One Behind and factors of conflict sensibility and fragility. Due to time constraints, the project concept could not be systematically adapted to the major changes introduced by the reforms of provincial local government acts in 2019 but preparation for adjustments were made. Altogether, the project’s **relevance** has been rated as ‘successful’ (United Nations, 2015; BMZ, 2009; GIZ, KfW, BGR, 2016; National Assembly of Pakistan, 2012; Government of Khyber Pakhtunkhwa, 2013; Government of Punjab, 2013; GIZ, 2018b; GIZ, 2019a; GIZ, 2020e; Foc\_Dis\_1, 2, 3, 4, 5).

**Effectiveness:** The project partially achieved the objective (outcome) in accordance with the project objective indicators (GIZ, 2020f).

Outcome indicator	Achievement
M1: Until December 2019, elected councils in 75 selected local authorities in KP and Punjab have adopted development budgets consistent with the priorities identified in the development plans developed on a participatory basis.	<i>Base value: 0 Target value: 75 / Achievement: 305 in KP (407%)</i>
M2: Until December 2019, four key administrative processes for implementing the decentralisation reforms following the 18th Amendment to the constitution have been adopted in KP province.	<i>Base value: 0 / Target value: 4 / Achievement: 2 fully adopted processes (2 x 25 %) + 2 partially adopted processes (2 x 12.5%) = 75 %</i>
M3: In fiscal year 2018/2019, the provinces of KP and Punjab have increased their own revenues by 30% compared with the revenues received in fiscal year 2015/2016.	<i>Base value: PKR 165,107,000 (own revenues in fiscal year 2015/2016) / Target value: PKR 214,000,000 (own revenues in fiscal year 2018/19) / Achievement: PKR 228,265,193 (own</i>

	<i>revenues in fiscal year 2018/2019) (107%)</i>
M4: Until December 2019, a provincial government has completed the preparations (documentation, publication) and public discussions of the annual budget and the statement of accounts.	<i>Base value: 0 / Target value: 1 / Achievement: 1 (100%)</i>
M5: In January 2020, 30% of the total of 1,977 selected citizens (50% of them women and 50% young people) in the project areas in KP and Punjab have confirmed that their needs and interests were taken into consideration in strategic decisions such the drafting of development plans.	<i>Base value: 16% of the 1,977 surveyed citizens, 42% of them female (388 interviewees) and 48% of them young people (445 interviewees) (baseline 2017). / Target value: 30% (50% of them women and 50% young people) / Achievement: 26% of 1,999 surveyed (31% of them women and 63% young people) (87%)</i>

With focus on the three prioritised results hypotheses (RH) linking activities/outputs to outcome, the following assessment has been made:

<b>Results hypotheses</b>	<b>Summarised assessment (outcome)</b>
RH 1.1: Participatory development planning and budgeting for increased citizen orientation	The project has supported the development of a methodology and regulatory framework for participatory development planning and budgeting, capacity development for local governance and participatory planning, conduct of participatory development planning and subsequent annual budgeting processes on the local level. As a result of these activities, development plans and annual budgets were adopted that included the priorities of the local population (LoGo M1) and led to an increase of satisfaction among citizens (LoGo M5, although the target was not fully met). Altogether, the project activities have largely contributed to the outcome. Hence, RH 1.1 has proven as mostly valid (GIZ, 2020e; GIZ, 2017l; GIZ, 2017m; Foc_Dis 2, 6, 7, 8, 12, 13; Int_8, 12, 14, 15).
RH 2.1: Revenue generation for enhanced development capacities	The project has supported the improvement of legal framework and administrative processes for revenue generation, capacity development in the taxation sector, institutional development for taxation bodies, awareness and outreach to taxpayers and local strategies for revenue generation with digital solutions. As a result of activities, revenue generation processes have become more effective and efficient, the tax base and the number of taxpayers has increased leading to an increase of provincial revenues (LoGo M3). Altogether, the project activities have significantly contributed to the outcome. Therefore RH 2.1 has proven as mainly valid (GIZ, 2020e; Foc_Dis_10, 14; Int_7, 8, 13).
RH 3.1: State-citizen dialogue for improved confidence	The project has supported the strengthening of local council associations to enhance their role in representation; enhancement of the right to information system through institutional development, awareness raising, capacity development and implementation in selected institutions; involvement of academia in revealing and disseminating citizen's perceptions. While the individual activities (support to LCA, awareness raising, dialogue) had positive effects, evidence for the degree that their strategic targeting and synergetic interrelation contributed towards the outcome was somewhat inconclusive (particularly the unclear relation/contribution to LoGo M4). Hence, RH 3.1 has proven as only partially valid (GIZ, 2020e; Foc_Dis_11, 15; Int_9, 17).

Based on the results of the assessments, the project's **effectiveness** has been rated as 'successful'.

**Impact:** The assessment of the three prioritised results hypotheses linking outcome to impact (RH 1.2, 2.2, 3.2) have revealed diverse results regarding the project's plausible contributions to overarching development goals. These include selected targets of SDG 16:

- 16.6: Effective and accountable institutions,
- 16.7: Responsive, inclusive, participatory and representative decision-making and
- 16.10: Public access to information.

It also included SDG 17.1 – Strengthen domestic resource mobilisation – and the (impact) objective of the German Development Cooperation programme, Support to Good Governance in Pakistan ('The service provision of the Pakistani state and its decentral structures and the political participation of the population are improved') and other selected impact-level indicators.

Results hypotheses	Summarised assessment (impact)
RH 1.2: Participatory development planning and budgeting for increased citizen orientation	By establishing participatory development planning and budgeting the project has created preconditions for consultative decision-making regarding investments in local development that is more oriented on population needs. This has partially contributed to an improved implementation of the decentralisation framework (GDC 1.1) and an application of core processes by elected representatives (GDC 1.2). The project also created plausible preconditions for increased citizen satisfaction with the needs orientation of local development processes but this is only partially confirmed by quantitative data (GDC 1, 1.4, 3.2). Altogether, the project has created conditions for responsive, inclusive, participatory and representative decision-making (SDG 16.7). Moreover, the project has contributed to improving the capacities of elected representatives and officials at the level of local governments regarding the legal framework, roles and responsibilities as well as necessary skills aiming to improve performance of local institutions. This is a precondition for effective, accountable and transparent institutions (SDG 16.6) (GIZ, 2020e; GIZ, 2017l; GIZ, 2017m; Foc_Dis 2, 6, 7, 8, 12, 13; Int_8, 12, 14, 15). Altogether, RH 1.2 seems mostly plausible and validated to a major extent.
RH 2.2: Revenue generation for enhanced development capacities	The project has contributed to improved framework conditions for revenue generation and has therefore contributed to an improved implementation of the decentralisation framework (GDC 1.1) and an application of core processes by elected representatives (GDC 1.2) with a plausible relation to achieving increased revenue collection. As the outcome and impact indicators are similar, the achievement of the project (outcome) has fully contributed to the achievement of the programme (impact) (LoGo M3, GDC 2.1). Also, the project has helped to strengthen domestic resource mobilisation (SDG 17.1). Through this, preconditions have been created to increase the availability of financial resources at the local level, which are relevant for implementing development plans and subsequent increases in citizen satisfaction with improvements (GDC 1, 1.3, 1.4) (GIZ, 2020e; Foc_Dis_10, 14; Int_7, 8, 13). Altogether, RH 2.2 seems mostly plausible and it has been validated to a major extent.
RH 3.2: State-citizen dialogue for improved confidence	The inconclusive contributions of the project's activities to preparing the provincial budget publication (LoGo M4) affects the plausibility of its relevance to the impact of realised publication and discussion of the budget and accountability reports of its implementation (GDC 2.3). However, through its achievements in implementing the right to information system, the project has created preconditions to ensure public access to information (SDG 16.10). Beyond that, the project's contribution to strengthened LCA can be seen as a precondition for effective, accountable and transparent institutions (SDG 16.6). Other related results of awareness raising, and state-citizen dialogue are difficult to clearly attribute to concrete impacts (GIZ, 2020e; Foc_Dis_11, 15; Int_9, 17). RH 3.2 is less plausible and has been assessed as only partially valid.

Altogether, the project's **impact** was rated as 'moderately successful'.

**Efficiency:** With regard to the production efficiency of the project, the general ratio between outputs and allocation of resources seemed adequate regarding the type and extensiveness of activities and level of achievement. In particular, the production efficiency of output A was assessed as high, for output B as rather high, for output C as moderate and for output D as moderate to rather high. With regard to the allocation efficiency, the general ratio between achievement levels of outcome indicators and allocated resources has been assessed as high for M1, as medium to high for M2, high for M3, inconclusive for M4 and rather low for M5 (Zehner, 2020; Int\_5. 6; Foc\_Dis\_2, 3, 4, 5). Altogether, the project's **efficiency** was rated as 'moderately successful'.

**Sustainability:** The long-term success and durability of the project results have been significantly affected by changes in the context resulting from the transformations introduced by the LGA reform as well as limitations of capacities in partner institutions. Capacity development approaches need to be revised in accordance with the new legal framework and they fell short of institutionalisation due to weak capacities of local government training institutes. Participatory development, planning and budgeting came to a standstill due to the absence of local councils; the approach needs to be revised in regard to the new framework. The representation of local governments in LCA is also paused until the next local election. The field of revenue generation has been less affected by the local government reform and results have been institutionalised to a higher extent at provincial

and local level. With regard to RTI, results have been mainly anchored in partner institutions at provincial level while the local level is also partially affected by the LGA reform. Results in the field of awareness raising are much less institutionalised and lack clear prospects for sustainability (Int\_8, 9, 11, 12, 13, 14, 15, 16, 17, 24; Foc\_Dis\_2, 4, 6, 7, 10, 12, 13, 14, 15, 18). Altogether, the project's **sustainability** has been assessed as 'moderately unsuccessful'.

Table 19: Overall rating of OECD/DAC criteria and assessment dimensions

Criterion	Score	Rating
Relevance	86 out of 100 points	Level 2: successful
Effectiveness	81 out of 100 points	Level 2: successful
Impact	68 out of 100 points	Level 3: moderately successful
Efficiency	71 out of 100 points	Level 3: moderately successful
Sustainability	50 out of 100 points	Level 4: moderately unsuccessful
<b>Overall score and rating for all criteria</b>	<b>71 out of 100 points</b>	<b>Level 3: moderately successful</b>

Table 20: Rating and score scales

100-point scale (score)	Six-level scale (rating)
92-100	Level 1 = highly 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 = highly unsuccessful

## 5 Conclusions and Recommendations

Based on the evaluation of the different dimensions in the CPE, a number of factors for success and failure related to project results in different areas have been identified (presented in 5.1). Based on these, recommendations for the successor project or other development measures in the field of local governance have been derived (presented in 5.2).

### 5.1 Factors of success or failure

**Context changes:** A major factor that substantially weakened the project's outcome and impact was the LGA reform, which resulted in major changes in the legal framework for decentralisation and local government affairs. Most importantly, it has led to a dissolution of local councils and a serious void for local governance. However, the project made positive steps with its efforts to influence the policy formulation process by providing advice to the respective institutions. This resulted in limited small-scale success and it showed that the project had a certain influential potential. At the same time it has shown that major parts of policy formulation are beyond the project's influence. This has placed the project in a position of dependence on political processes that limit its role mainly to observation and reaction.

**Partner orientation:** A success factor of the project was its close orientation to partners. Through various formal and informal means, the project has put significant effort in intense coordination and collaboration with partners, which resulted in responsiveness to their needs and demands. This has created a high level of confidence and partnership, which positively affected the project's outcome. At the same time, this close alignment has also increased the project's dependency on changing partner priorities. This proved especially challenging in situations characterised by high turnover of senior-level officials. In several cases, this has resulted in the need to adapt approaches and invest in additional efforts to integrate these changes. This altogether reduced the project's conceptual and strategic manoeuvring space. The project also depended on the reduced capacities of partner institutions, which limited its implementation pace.

**Geographic coverage:** This way the project increased its full working scope to the two provinces of KP and Punjab has proven a success factor. The project also put significant efforts into exchange and networking between partner institutions from both provinces and enhanced interprovincial learning. However, the intensity (and coverage) was quite imbalanced; more support was provided to KP than to Punjab which – to a large extent – was a result of cofinance conditions setting a particular focus on KP. Regarding the local level interventions, the project put a much stronger focus on rural areas (for development planning) and on urban areas (for revenue generation), which has reduced the representativeness of approaches.

**Capacity development:** Given the vast capacity development needs in local governance affairs, substantial efforts were needed that the local government training institutions or sector institutions were not able to undertake by themselves. Therefore, it can be considered a success factor that the project was able to respond to the high demand and contribute to capacity development in different areas through significant investment in conceptualising and conducting training. At the same time, it could be a weakness that the project substituted missing capacities in the partner system through this approach – for example, LGTI do not have a regular training budget that allows for a regular offer. Although certain elements of consolidation have been undertaken (such as establishing a trainer's pool), the dependence on external funding and a lack of institutionalisation remains. From a methodological perspective, it must be noted that most training followed conventional approaches and lacked innovative forms of interactive education.

**Synergies:** The project's cooperation with other development partners and another GIZ project proved a success factor. It resulted in an effective extension of outreach (CEDP approach implemented by CDLD; training programmes implemented in cooperation with UNICEF/WaterAid) (GIZ, 2020e; Foc\_Dis\_2). It was a weakness that no cooperation was facilitated with the German Development Bank (Kreditanstalt für Wiederaufbau, KfW)

or other financing institutions for implementing development plans. Another factor of failure was the siloed approach of LoGo, which resulted in an isolated implementation of the different outputs that left potential synergies largely unused.

**Integrated approaches:** The project's efforts to follow integrated approaches have yielded mixed results and can therefore be seen as a partial success with concurrent failures:

- In the area of **interinstitutional cooperation**, the project has succeeded in establishing exchange and networking between different sectoral institutions as well as between equal institutions from the two provinces. However, little success has been made regarding systematic interinstitutional coordination and the cooperation mechanisms relevant to decentralisation.
- With regard to **multilevel governance**, the project has piloted an approach of integrated planning between the three tiers of local government, which has had some success in improving the coordination between plans at different governmental and administrative levels. In other areas, this very relevant element of decentralisation has not been addressed – which can be considered a factor for failure. Apart from output A, the project had a tendency to focus more on provincial level than on local level institutions and beneficiaries. This has proved a weakness in terms of direct impact on the ground.
- The project has supported the establishment of **process cycles**. On the local government level, it has succeeded in linking participation, development planning and budgeting into a logical sequence of steps. However, this approach did not consider any follow-up steps for implementation, monitoring and transparent evaluation of plans or budget cycles of subsequent fiscal years. It also did not consider the availability of local funds for implementation or the further preconditions and processes for improving service delivery. Hence, it can be considered a failure that the project did not consider the full cycle of the process. In other areas, the project was even more so focused on singular aspects or addressing specific gaps instead of taking an approach that took into account the totality of related processes.
- The project has generally failed to substantially work on **cross-sectorial approaches** that integrate different aspects relevant for development. It has not sufficiently addressed the topics approached by the different project outputs, the interdependencies between participatory planning and budgeting, local level finance, dialogue and transparency. Other related aspects such as issues related to improving service delivery (impact) have not been considered and integrated.

## 5.2 Conclusions and Recommendations

The following conclusions and recommendations derived from the results and lessons of the CPE. They address:

- **Technical cooperation projects** in the field of local governance and decentralisation of German Development Cooperation as well as other development partners. More directly, this includes the successor project LoGo II, which began its implementation in early 2020 and with the aim of building on the results of LoGo. It is structured into three components: output A (capacity development of systems and people), output B (enhancing municipal financial resources) and output C (enhanced cooperation and coordination).
- **Partner institutions** in Pakistan and
- **GIZ's sectoral department** providing advisory services to cooperation projects.

**Policy advice and implementation (relevant for LoGo II and partner institutions):** It seems relevant to maintain a certain capacity to work on the policy formulation level, complementary to the focus on policy implementation. This could enhance a project's role to advise and influence policy-making and increase chances take a more active role in strategically shaping local government reform. This might also balance a project's dependence on changing partner priorities on the implementation level. In order to ensure the relevance and sustainability of LoGo results, measures should be taken to assess the relevance of products under the reformed LGA and if possible, adapt to the new framework.

**Partner orientation (relevant for LoGo II and partner institutions):** A close partner orientation for planning

and implementation is recommended. However, in this context it is advisable to establish more medium to long-term strategies for cooperation based on systemic thinking instead of focusing overly on immediate demands. This could help increase the strategic orientation of cooperation and minimise the impacts of changing priorities. A further focusing on strengthening institutional capacities in order to develop the basis and capacities for sustainable results would also be advisable.

**Geographic coverage (relevant for LoGo II and GIZ sectoral department):** It is recommended to evaluate experiences from past rollout approaches on the local level in order to gain knowledge about patterns of success and failure that could lead to a more strategic and diversified and targeted approach in future local level implementation. Further activities should also consider new typologies of communities (such as urban centres) with the aim of developing appropriate approaches to demand-oriented local development. This could be supported with respective urban development competences in GIZ's sectoral department. Between the two provinces, a more balanced approach of support would be advisable that would set a stronger focus on Punjab.

**Capacity development (relevant for LoGo II, partner institutions and GIZ sectoral department):** The demand for capacity development continues to be great. The upcoming local elections will result in vast numbers of newly elected representatives, which would require a massive effort in terms of capacity development. Development partners can play a crucial supporting role in this but they cannot completely take over this task. Therefore, it is advisable to move from capacity substitution to capacity development and to put more efforts in supporting the local government training institutes in building up a more sustainable system of capacity development. In particular, this requires LoGo II to lobby with partner institutions for a regular training budget as a basis for establishing a reliable offer that does not depend on the availability of donor's resources. Moreover, the need to set up a systematic training programme as well as consolidating and managing trainer pools needs to be taken into consideration. The introduction of more diverse training approaches such as innovative interactive and blended learning methodologies and digital approaches for remote learning (especially relevant in times of pandemic) should also be considered. This could be supported by GIZ's sectoral department.

**Synergies (relevant for LoGo II):** The focus on synergies to extend capacities to 'do more of the same' should continue. However, it should be complemented by establishing synergies for a more systemic approach. This could, for example, include partnerships for implementing infrastructure projects identified in local development plans through cooperation with KfW or other development partners.

**Integrated approaches (relevant for LoGo II, partner institutions and GIZ sectoral department):** The initial results for integrated approaches should be further strengthened. On one hand, this includes the vertical integration of the local government system bringing together the different tiers of local and provincial governments to establish a multilevel governance system that would follow a subsidiary principle of roles and responsibilities. On the other hand, this also includes horizontal integration, which would establish coherence between sectors relevant to development based on coordination of institutional structures. To consolidate results in local development planning, this would include reactivating and updating plans with the newly elected councils as a basis for demand-oriented budgeting. However, further steps would be needed to close the cycle: this would include implementation (in cooperation with partners), monitoring and transparent reporting. It would also require efforts to involve the institutions needed for improved service delivery. Consequently, a more integrated approach would require the LoGo II project to establish a more holistic implementation of the components that would bring the following aspects together: capacity development in the local government system, availability of financial resources, coordination and cooperation.

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## Annex: 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)
<p>*The project concept (1) is in line with the relevant strategic reference frameworks.</p> <p>Max. 30 points</p>	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))	The project concept of LoGo refers to the objectives of SDG 16 and 17 as well as national/provincial policy frameworks.	Document analysis	project offer, results matrix, progress reports, documents of national/provincial strategies and policies	strong
	To what extent is the project concept in line with the relevant strategic reference frameworks?	The key elements of the LoGo project (impacts, outcome, outputs, indicators, methodological approaches etc) are in line with the objectives of SDG 17 and 16 as well as national/provincial policy frameworks.	Document analysis	project offer, results matrix, progress reports, documents of international/national/provincial strategies and policies	strong
	To what extent was the (conflict) context of the project adequately analysed and considered for the project concept (key documents: (Integrated) Peace and Conflict Assessment, Safeguard Conflict and Conflict Sensitivity documents)?	The project concept considers the results of the peace and conflict assessment.	Document analysis	project offer, results matrix, progress reports, PCA document	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)?	The project concept refers to synergies and trade-offs between ecological, economic and social dimensions	Document analysis	project offer, results matrix, progress reports	strong
	To what extent is the project concept in line with the Development Cooperation (DC) programme (if applicable), the BMZ country strategy and BMZ sectoral concepts?	The key elements of the LoGo project (impacts, outcome, outputs, indicators, methodological approaches etc) are in line with the strategies of German Development Cooperation.	Document analysis	project offer, results matrix, progress reports, BMZ country strategy, BMZ sectoral concepts	strong
	To what extent 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?	The key elements of the LoGo project (impacts, outcome, outputs, indicators, methodological approaches etc) are in line with the objectives of SDG 17 and 16 of the provincial SDG strategies	Document analysis	project offer, results matrix, progress reports, provincial SDG strategies (KP + P)	strong
	To what extent is the project concept subsidiary to partner efforts or efforts of other relevant organisations (subsidiarity and complementarity)?	The project concept considers the development efforts of partners and other relevant organisations	Document analysis	project offer, results matrix, progress reports, strategic documents of partners and development organisations	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)?	The project concept of LoGo includes an assessment of problems and needs of the target group	Document analysis	project offer, results matrix, progress reports	strong
	How are the different perspectives, needs and concerns of women and men represented in the project concept?	The problem and needs assessment of the target group is differentiated by gender	Document analysis	project offer, results matrix, progress reports	strong
	How were deescalating factors/ connectors (4) as well as escalating factors/ dividers (5) identified (e.g. see column I and II of the Peace and Conflict Assessment) and considered for the project concept (please list the factors)? (6)	The project concept of LoGo refers to deescalating factors/ connectors as well as escalating factors/ dividers.	Document analysis	project offer, results matrix, progress reports	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?	The project concept of LoGo explicitly includes principles for LNOB, protection of human rights and equality of gender.	Document analysis	project offer, results matrix, progress reports	strong
	To what extent were potential (security) risks for (GIZ) staff, partners, target groups/final beneficiaries identified and considered?	The project concept of LoGo addresses potential risks for GIZ staff, partners and target groups.	Document analysis	project offer, results matrix, progress reports	strong
	To what extent has the utilization of digital solutions contributed to expanding the cooperation with partners or beneficiaries, i.e. through additional participation possibilities?	The LoGo project has applied digital solutions for the cooperation with partners and beneficiaries.	Document analysis	progress reports	strong
	To what extent are the intended impacts regarding the target group(s) realistic from today's perspective and the given resources (time, financial, partner capacities)?	The intended impacts regarding the target group correspond to the achieved results.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, qualitative interviews, endline survey	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 today's 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 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 plausible?	The results model and results hypotheses of the LoGo project (incl. objective, outputs, activities, instruments, external interrelations, assumptions/risks, system boundary) correspond with the achieved results.	Document analysis; qualitative interviews with project staff, partners and target groups	project offer, results matrix, progress reports, thematic assessment of qualitative data collected, assessment of quantitative data from endline survey	strong
	To what extent does the strategic orientation of the project address potential changes in its framework conditions?	The strategy approach of the LoGo project has regularly considered changes in the framework conditions.	Document analysis	project offer, results matrix, progress reports	strong
	Which digital solutions are used in the project and what significance do these digital solutions have in the framework of the results model?	The results model of the LoGo project specifies digital solutions.	Document analysis	project offer, results matrix, progress reports	strong

	How is/was the complexity of the framework conditions and guidelines handled? How is/was any possible overloading dealt with and strategically focused?	The LoGo project applied measures to reduce the complexity of framework conditions.	Document analysis, qualitative interviews with project staff	project offer, results matrix, progress reports, thematic assessment of qualitative data collected	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)?	The LoGo project has experienced major changes in the policy and regulatory frameworks of the local government systems in the provinces of KP + P.	Document analysis, Assessment of qualitative and quantitative data collected	project offer, results matrix, progress reports, qualitative interviews, endline survey	strong
	How were the changes dealt with regarding the project concept?	The LoGo project concept was adapted to context changes.	Document analysis	project offer, results matrix, progress reports	strong

<b>OECD-DAC Criterion EFFECTIVENESS (max. 100 points)</b>					
<b>Assessment dimensions</b>	<b>Evaluation questions</b>	<b>Evaluation indicators</b>	<b>Data collection methods</b> (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	<b>Data sources</b> (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	<b>Evidence strength</b> (moderate, good, strong)
The project achieved the objective (outcome) on time in accordance with the project objective indicators.(1) Max. 40 points	To what extent has the agreed project objective (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 defined outcome indicators of the LoGo project have been achieved and provide an adequate measurement of the projects results.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	For projects with FS1 or FS2 markers: To what extent was the project able to strengthen deescalating factors/ connectors (2,4)?	The project has strengthened deescalation factors of local conflicts.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent is it foreseeable that unachieved aspects of the project objective will be achieved during the current project term?	n.a. / final evaluation after completion			
The activities and outputs of the project contributed substantially to the project objective achievement (outcome).(1) Max. 30 points	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?	The defined output indicators of the LoGo project have been achieved and provide an adequate measurement of the projects results.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	How does the project contribute via activities, instruments and outputs to the achievement of the project objective (outcome)? (contribution-analysis approach)	The activities, instruments and outputs of LoGo have contributed to the achievement of the project objective (outcome).	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	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/hindering factors of the project cited by interviewed stakeholders. 2. Success/hindering factors of the project cited in the project documentation.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong

	What other/alternative factors contributed to the fact that the project objective was achieved or not achieved?	1. Alternative factors that influenced the project's achievements cited by interviewed stakeholders. 2. Alternative factors that influenced the project's achievements cited in the project documentation.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent has the utilization of digital solutions contributed to the achievement of objectives?	The digital solutions applied / introduced by the LoGo project have contributed to achieve the objectives.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	What would have happened without the project?	1. Alternative hypotheses cited by interviewed stakeholders. 2. Alternative hypotheses cited in the project documentation.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
<p>No project-related (unintended) negative results have occurred – and if any negative results occurred the project responded adequately.</p> <p>The occurrence of additional (not formally agreed) positive results has been monitored and additional opportunities for further positive results have been seized.</p> <p>Max. 30 points</p>	Which (unintended) negative or (formally not agreed) positive results does the project produce at output and outcome level and why?	1. Description of negative and positive unintended results cited in the project reports. 2. Description of negative and positive unintended results identified by interviewed stakeholders.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent was the project able to ensure that escalating factors/ dividers (3) have not been strengthened (indirectly) by the project (4)? Has the project unintentionally (indirectly) supported violent or 'dividing' actors?	The LoGo project has applied measures to ensure that escalating factors are not strengthened and unintended support to violent/dividing actors is avoided.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	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?	The Results-based monitoring system of the LoGo project considers updated risks and assumptions.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent have risks in the context of conflict, fragility and violence (5) been monitored (context/conflict-sensitive monitoring) in a systematic way?	The LoGo project has applied measures to systematically monitor risks related to conflict, fragility and violence.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions	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?	Description of risk mitigation measures taken by the project.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions	strong
	To what extent were potential (not formally agreed) positive results at outcome level monitored and exploited?	1. Description of monitoring and usage of unintended positive results in project documentation. 2. Description of monitoring and usage of unintended positive results by project staff.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions	strong

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)  Max. 40 points	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?	The project results are contributing to SDG 16 and 17.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	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?	Targeted marginalised groups have benefited from the project.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
The project objective (outcome) of the project contributed to the occurred or foreseen overarching development results (impact).(1)  Max. 30 points	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)	Assessment of project's contribution to Agenda 2030 (SDG 16 and 17).	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	What are the alternative explanations/factors for the overarching development results observed? (e.g. the activities of other stakeholders, other policies)	1. Description of alternative factors contributing to project's mentioned in project documents 2. Description of alternative factors contributing to project's mentioned by interviewed stakeholders.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	good
	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?	Description of influences from other policy areas by 1) German government and 2) development partners	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	good
	What would have happened without the project?	1. Description of alternative hypotheses mentioned in project documents 2. Description of alternative hypotheses mentioned by interviewed stakeholders.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	good

	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? To what extent has the project made an innovative contribution (or a contribution to innovation)? Which innovations have been tested in different regional contexts? How are the innovations evaluated by which partners?	The project has supported dissemination of introduced approaches.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
No project-related (unintended) negative results at impact level have occurred – and if any negative results occurred 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	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?	The project has carried out an analysis of potential trade-offs between economic, environmental and social impacts.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	strong
	To what extent did the project have (unintended) negative or escalating effects on the conflict or the context of fragility (e.g. conflict dynamics, violence, legitimacy of state and non-state actors/institutions)? To what extent did the project have positive or deescalating effects on the conflict or the context of fragility (e.g. conflict dynamics, violence, legitimacy of state and non-state actors/institutions)?	Description of 1) escalating effects and 2) deescalating effects on local / regional conflicts	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	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?	The results based monitoring system of the LoGo project considers the risks of unintended results on the outcome level.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	strong
	What measures have been taken by the project to avoid and counteract the risks/negative results/trade-offs (3)?	The project has taken measures to avoid and counteract the risks/negative results/trade-offs.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	strong
	To what extent have the framework conditions played a role in regard to the negative results? How did the project react to this?	Description of framework conditions affecting negative results / measures undertaken by the project.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	strong
	To what extent were potential (not formally agreed) positive results and potential synergies between the ecological, economic and social dimensions monitored and exploited?	The project has monitored and exploited unintended positive results and potential synergies between ecological, economic and social dimensions.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	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)
<p>The project's use of resources is appropriate with regard to the outputs achieved.</p> <p>[Production efficiency: Resources/Outputs]</p> <p>Max. 70 points</p>	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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Das Vorhaben steuert seine Ressourcen gemäß der geplanten Kosten für die vereinbarten Leistungen (Outputs). Nur bei nachvollziehbarer Begründung erfolgen Abweichungen von den Kosten. Die übergreifenden Kosten des Vorhabens stehen in einem angemessenen Verhältnis zu den Kosten für die Outputs. Die durch ZAS Aufschriebe erbrachten Leistungen haben einen nachvollziehbaren Mehrwert für die Erreichung der Outputs des Vorhabens.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	Die übergreifenden Kosten des Vorhabens stehen in einem angemessenen Verhältnis zu den Kosten für die Outputs.		Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die durch ZAS Aufschriebe erbrachten Leistungen haben einen nachvollziehbaren Mehrwert für die Erreichung der Outputs des Vorhabens.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	Focus: To what extent could outputs have been maximised by re-allocating 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).	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die im Modulvorschlag vorgeschlagene Partnerkonstellation und die damit verbundenen Interventionsebenen konnte hinsichtlich der veranschlagten Kosten in Bezug	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system)	good

		auf die angestrebten Outputs des Vorhabens gut realisiert werden.		Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	
		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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die im Modulvorschlag beschriebenen Risiken sind hinsichtlich der veranschlagten Kosten in Bezug auf die angestrebten Outputs des Vorhabens gut nachvollziehbar.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Der im Modulvorschlag beschriebene Ansatz des Vorhabens hinsichtlich der zu erbringenden Outputs entspricht unter den gegebenen Rahmenbedingungen dem state-of-the-art.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	For interim evaluations based on the analysis to date: To what extent are further planned expenditures meaningfully distributed among the targeted outputs?	siehe oben	n/a – final evaluation		
	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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	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)	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Das im Modulvorschlag vorgeschlagene Instrumentenkonzept konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut realisiert werden.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die im Modulvorschlag vorgeschlagene Partnerkonstellation und die damit verbundenen Interventionsebenen konnte hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut realisiert werden.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die im Modulvorschlag beschriebenen Risiken sind hinsichtlich der veranschlagten Kosten in Bezug auf das angestrebte Modulziel des Vorhabens gut nachvollziehbar.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		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.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Der im Modulvorschlag beschriebene Ansatz des Vorhabens hinsichtlich des zu erbringenden Modulziels entspricht unter den gegebenen Rahmenbedingungen dem state-of-the-art.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	To what extent were more results achieved through cooperation / synergies and/or leverage of more resources, with the help of other ministries, bilateral and multilateral donors and organisations (e.g. co-financing) and/or other GIZ projects? If so, was the relationship between costs and results appropriate or did it even improve efficiency?	Das Vorhaben unternimmt die notwendigen Schritte, um Synergien mit Interventionen anderer Geber auf der Wirkungsebene vollständig zu realisieren.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Wirtschaftlichkeitsverluste durch unzureichende Koordination und Komplementarität zu Interventionen anderer Geber werden ausreichend vermieden.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Das Vorhaben unternimmt die notwendigen Schritte, um Synergien innerhalb der deutschen EZ vollständig zu realisieren.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Wirtschaftlichkeitsverluste durch unzureichende Koordination und Komplementarität innerhalb der deutschen EZ werden ausreichend vermieden.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Die Kombifinanzierung hat zu einer signifikanten Ausweitung der Wirkungen geführt bzw. diese ist zu erwarten.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
		Durch die Kombifinanzierung sind die übergreifenden Kosten im Verhältnis zu den Gesamtkosten nicht überproportional gestiegen.	Qualitative semi-structured interviews Focus groups discussions Document analysis	Project staff Project partners	good

			Financial data analysis	Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	
		Die Partnerbeiträge stehen in einem angemessenen Verhältnis zu den Kosten für die Outputs des Vorhabens.	Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good
	To what extent has the utilization of digital solutions contributed to gains in efficiency? To what extent have digital solutions offered opportunities for upscaling?		Qualitative semi-structured interviews Focus groups discussions Document analysis Financial data analysis	Project staff Project partners Project documents (offer; achievement reports; progress reports, monitoring system) Financial reports (cost-obligo report) Efficiency tool (cost-by-output analysis; cost vs. achievement analysis; staffing)	good

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?	The project has provided support to its partners to institutionalize the introduced approaches.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	In what way are advisory contents, approaches, methods or concepts of the project anchored/institutionalized in the (partner) system?	The introduced approaches have been institutionalized in the partner system.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent are the results continuously used and/or further developed by the target group and/or implementing partners?	Partners and target groups of the LoGo project are using the results in their area of responsibility.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	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?	Partners are capacitated to continue using the results of the LoGo project.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	If no follow-on measure exists: What is the project's exit strategy? How are lessons learnt for partners and GIZ prepared and documented?	The LoGo II project's concept builds on results and lessons of LoGo I.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix of LoGo II	strong
	To what extent was the project able to ensure that escalating factors/dividers (1) in the context of conflict, fragility and violence have not been strengthened (indirectly) by the project in the long-term? To what extent was the project able	Description of strategies of LoGo project to ensure avoid contributing to escalating effects and strengthening deescalating effects on local / regional conflicts.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews	good

	to strengthen deescalating factors/connectors (2) in a sustainable way (3)?				
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?	Partners have taken measures to ensure durability of introduced approaches.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	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?	Partners/target group representatives are conscious about risk potentially affecting the long-term durability of the introduced approaches.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong

<b>Additional Evaluation Questions</b>					
<b>Assessment dimensions</b>	<b>Evaluation questions</b>	<b>Evaluation indicators</b>	<b>Data collection methods</b> (e.g. interviews, focus group discussions, documents, project/partner monitoring system, workshop, survey, etc.)	<b>Data sources</b> (list of relevant documents, interviews with specific stakeholder categories, specific monitoring data, specific workshop(s), etc.)	<b>Evidence strength</b> (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?	Description of observed impacts of predecessor projects.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	Which of the achieved results (output, outcome) from predecessor project(s) can (still) be observed?	Description of observed results of predecessor projects.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	To what extent are these results of the predecessor project(s) durable, stable and resilient in the long-term under the given conditions?	The results of predecessor projects are being used in the partner system.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	In what way were results anchored/institutionalised in the (partner) system?	The results of predecessor projects have been institutionalized.	Document analysis; qualitative interviews with project staff, partners and target groups; quantitative endline survey	project offer, results matrix, progress reports, results-based monitoring system, partner documentation, qualitative interviews, focus group discussions, endline survey	strong
	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)?	The LoGo project concept builds on results and lessons of predecessor projects.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix and progress reports of LoGo and predecessor projects, qualitative information	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?	The predecessor projects were adapted to changes in the context.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix and progress reports of predecessor projects, qualitative information	strong
	Which factors of success and failure can be identified for the predecessor project(s)?	Description of factors for success and failure of predecessor projects	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix and progress reports of predecessor projects, qualitative information	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?	The results model of LoGo II is plausible.	Document analysis; qualitative interviews with project staff and partners	project offer, results matrix of LoGo II	strong
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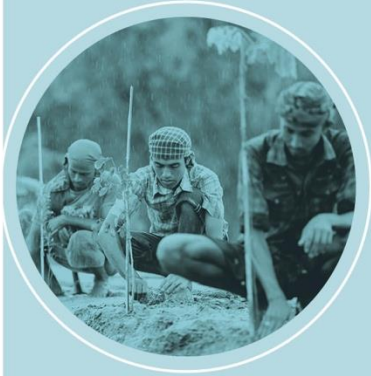
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