# Terms of Reference for the End of Project Evaluation of “Good Governance and Anti-corruption at the Subnational Level: Strengthening Constructive Dialogue between Local Authorities and Civil Society Organizations”.

# Project Summary

The project, Citizens’ Forum Against Corruption (CFAC), was intended support a civil society driven initiative to complement efforts by MEC, IWA, SIGAR and others in fighting corruption in Afghanistan. The primary focus of the CFAC project was the Medium Taxpayer Office (MTO) at the Ministry of Finance (MoF) and its line departments in Balkh, Herat, Kandahar and Nangarhar provinces. MTO has the responsibility for reviewing and approving financial accounts of numerous non-profit organizations such as NGOs and for-profit businesses with revenues of over one million USD per year. MTO is also responsible for determining taxes payable and collecting due taxes.

MTO has had a reputation to routinely recalculate the tax amounts owed by medium sized entities based on questionable utilizations of the Tax Law. Rather than requesting payment of back taxes and penalty to the treasury, corrupt MTO officers offer to “fix” the problem on the condition that the entity in question pays 50% of the total amount owed to the MTO officer dealing with the case. The net result of this well-established and widespread practice is that the treasury receives only 25% of taxes and penalties it could receive without the interference of corrupt MTO officers.

The overall aim of the CFAC project was to create a forum through which civil society organizations, businesses, international donors, and ordinary citizens can protect themselves on legal grounds against extortion and corruption at the Ministry of Finance and demand legislative reform and other actions to curb corruption. CFAC was intended to become a key instrument of protection against corruption and for moving toward good governance in Afghanistan. See Appendix 1 for the full description of the project.

# Evaluation Objectives

This end of project evaluation will serve to:

* Assess CFAC’s successes and challenges in achieving its objectives, including expected outputs and outcomes (Appendix 1).
* Evaluate CFAC’s management and operational performance.
* Review CFAC project’s working relationships with government entities, civil society organizations and other relevant actors, including international donors.
* Specify lessons learned from CFAC for future programming on curbing corruption in tax assessment, collection and payment and, more generally, on anti-corruption initiatives in Afghanistan.

# Scope

The CFAC project was launched in January 2016 and conducted over a period of four years. The evaluation will focus on the period from January 1, 2016 to December 31, 2019. APPRO has provincial offices in north (Balkh), west (Herat), south (Kandahar) and east (Jalalabad). The evaluator(s) will interview APPRO personnel at APPRO’s regional offices and sampled beneficiaries from each region. In addition, the evaluators should consider interviewing APPRO’s partners and other stakeholders based on their assessment of the overall objective and specific objectives of the action.

# Purpose, Intended Use and Intended Users

The purpose of this end of project evaluation is to assess the extent to which “Good Governance at the Sub-national Level: Strengthening Constructive Dialogue between Local Authorities and Civil Society Organizations” has been successful in meeting its objectives. The primary intended users of the evaluation are the EU and APPRO. The potential, secondary users of this evaluation are civil society entities with anticorruption mandates, Government of Afghanistan – particularly the Ministry of Finance but also the Ministry of Industry and Commerce, and the Ministry of Economy.

# Evaluation Criteria

## Relevance

Extent to which the objectives of the development intervention are consistent with beneficiaries’ requirements, country needs, global priorities and partners’ and EU’s policies.

**Questions**:

* How relevant were the objectives and activities, implemented by the project, in addressing curbing corruption in tax collection and payments in target regions?
* How do stakeholders perceive the relevance of the project?
* How have the activities implemented through this action improved interactions of the stakeholders with MTO? Are there any success stories?
* To what extent has the EU’s strategy concerning fighting corruption incorporated the lessons learned from other sponsor’s experiences?
* To what extent does EU consider anti-corruption as a priority in Afghanistan, and to what extent are these choices justified?
* To what extent was the project able to adapt and provide appropriate response to context changes and recent developments, and thematic priorities of anti-corruption?

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## Efficiency

Extent to which the outputs and/or desired effects have been achieved with the lowest possible use of resources/inputs (funds, expertise, time and administrative costs).

**Questions:**

* How efficient was the delivery of the project activities by APPRO?
* To what extent have the results been achieved on time and budget?
* If relevant, what are the reasons for not achieving results on time and on budget?
* Has APPRO contributed towards good governance with a cost comparable to that of good practice observed in similar countries?
* In what proportions have EU’s funded resources benefited the various groups/regions concerned in CFAC project?

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## Effectiveness

Extent to which the development intervention’s objectives were achieved, or are expected to be achieved, taking into account their relative importance.

* To what extent have the planned objectives in the logframe of the projec been reached, per indicator disaggregated by gender and age?
* To what extent have the project activities contributed to the overall goal?
* Was the project effective in initiating constructive dialogue between government and civil society toward curbing corruption in taxation?
* To what extent has EU’s fund to CFAC project contributed towards generating a constructive engagement between civil society and government?
* To what extent has EU aid to this project contributed towards generating better governance in taxation towards different categories of population?
* From primary stakeholder’s point of view, has CFAC achieved the expected results?
* In which cases has EU aid contributed most to developing institutional capacities and a governance suited to curbing corruption?
* To what extent have the EU’s intervention allowed it to respond as a priority to the people’s need and especially to those of the most underprivileged groups?

## Impact

The positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended. This involves the main impacts and effects resulting from the activity on the local social, economic, environmental and other development indicators. The examination should include the positive and negative impact of external factors, such as changes in the political and security.

* What has happened as a result of the activities of CFAC?
* What differences has the project made to its beneficiaries?
* Who has been affected by this project and how?
* What is the overall impact of the project in terms of direct or indirect, negative and positive results?

## Sustainability

Measures whether the benefits of an activity are likely to continue after donor funding has been withdrawn.

**Questions:**

* To what extent has the EU’s aid and APPRO’s activities contributed towards sustaining CFAC in such a way that it will continue after the end of EU’s funding?
* To what extent has the EU’s intervention contributed towards anti-corruption in such a way that it will last even if the aid is limited [investment only]?
* What mechanisms have EU and APPRO put in place to sustain the key outcomes of the project?

**Coherence**

Measures whether the activities undertaken allow the EU to achieve it development policy objectives without contradiction to other European Community policies. Also, the extent to which they complement partner country’s policies and other donors’ interventions.

**Questions:**

* To what extent have expected results/ outcomes and outputs of project contributed, directly or indirectly, toward attainment of objectives set in curbing corruption in Afghanistan?
* To what extent is the CFAC project compatible with various other initiatives by donors or the government to combat corruption in Afghanistan?
* To what extent has the CFAC project contributed to progress in combating corruption in Afghanistan?

# Evaluation Approach and Methodology

The evaluation will comprise two phases:

## Inception phase

During the inception phase, the evaluator will develop and agree with APPRO and EU on the evaluation approach and methodology, focus, data collection tools, and the final outputs, budget and schedule. This will involve a document review and discussions and meetings with the senior managers at APPRO and EU to determine priority learning needs.

## Evaluation phase

In this phase, the evaluator will implement the agreed evaluation framework and finalize the evaluation report following consultation with APPRO management and wider stakeholders on draft findings and recommendations. This will involve fieldwork, interviewing key informants with knowledge of the project, anti-corruption experts, and beneficiaries in Kabul and five provinces where APPRO has regional offices. The evaluation approach and specific methods will be proposed by the evaluator and agreed with APPRO’s management and with input from EU during the inception phase.

Data will be gathered using the following methods.

**Document Review:** of a sample of reports produced by APPRO for CFAC, including research reports, policy briefs, research reports, mid-term evaluation report, and annual reports. The document review will take place during the inception phase.

**Semi-structured Interviews with Key Informants:** Interviews will be held with key stakeholders from government entities and civil society. The interviews will be carried out in Kabul and, if necessary, in Mazar-e Sharif, Herat, Kandahar and Jalalabad.

**Data Analysis:** The collected information from the document review and the interviews will be organized in a matrix with reference to the data source and the specific indicator under each evaluation criteria for rapid access. This information will be analyzed to identify trends and patterns for each of the evaluation criteria and related questions. In cases of divergence, further data collection may be undertaken as appropriate. Comparison will also be made across different themes and geographic locations.

**Credibility and Reliability:** Multiple sources of information will be used to support each finding and recommendation.

**Briefing Workshop**: The evaluator(s) will present the findings, conclusions and recommendations to APPRO and EU.

**Final Report**: The final report, incorporating the inputs from the Briefing Workshop, will be submitted one week after the Briefing Workshop.

# Evaluation Management

An external evaluator will be recruited by APPRO to conduct the evaluation and report to APPRO’s management as well as EU.

# Evaluation Deliverables

**Inception Report:** The evaluator(s) will submit an inception report with revised TOR.

**Draft Work Plan:** The evaluator(s) will submit a draft work plan together with the Inception Report, to be shared with the project partners and other stakeholders, as appropriate.

**Draft Evaluation Report:** The evaluator(s) will submit an evaluation report to APPRO within a maximum of one (1) week after the completion of the evaluation. The report will include the following sections:

* Rationale and Purpose of the Evaluation
* Specific Objectives of the Evaluation
* Scope of the Evaluation
* Stakeholders
* Evaluation Approach and Methodology
* Limitations
* Key Findings
* Key Conclusions
* Key Lessons Learned
* Key Recommendations

**Final Evaluation Report:** Within one week of receiving comments from APPRO and the EU, the evaluator(s) will submit the final evaluationreport to APPRO.

**Presentation of the Final Report:** The final report will be presented by the evaluator(s) in a workshop at a time and location to be agreed with APPRO and EU.

# Timetable

This evaluation, including the field mission, will be completed by March 31, 2020, including the submission of the final evaluation report.

# Evaluation Team Qualifications

The evaluation will be carried out by a suitably-qualified, independent and experienced consultant(s), allowing for the required mix of skills and coordination of head office-/field-based work. The competency profile of the successful consultant(s) will include (as selection criteria):

**Essential:**

* Academic, post-graduate degree in one of the social sciences.
* Strong track record in undertaking project and program evaluations at the organizational level.
* A solid understanding of evaluation methods and experience of participatory, theory-of-change and mixed-methods approaches.
* Excellent interpersonal and strong communication skills, in both written and verbal English (will be required to share examples of previous written work).

**Desirable:**

* Demonstrable experience and technical expertise in the women, peace and security agenda.
* An understanding or experience of working with issues of public policy making and implementation.

# Selection process

The evaluator will be selected by an Evaluation Bid Committee drawn from the Steering Group following APPRO’s Negotiated Procurement Procedures. Submitted Expressions of Interest will be reviewed according to the following selection criteria:

**Capacity**

* knowledge and working experience in the field of evaluation
* demonstrated ability to carry out participatory research and evaluations
* technical and sectorial knowledge and expertise concerning curbing corruption across different government agencies.
* capacity to address essential cross-cutting thematic issues (e.g. gender equality, political economy and protection of environment)
* experience in development cooperation, and EU cooperation in particular
* experience in the target regions such as center, eastern, western, southern and northern regions of Afghanistan
* adequate language capacity in English, Dari and Pashto

**Understanding**

* understanding of the ToR
* understanding of the context

**Deadline for Proposal Submission: February 25, 2020, 24:00 hours, Kabul time. Send proposal to: communication@appro.org.af**

The final selection of the evaluator(s) will be made by February 27, 2020.

# Resources

Maximum fee for this consultancy is 25,000 USD, inclusive. Travel (Economy Class) and accommodation expenses (mid-range) are reimbursable based on submission of original receipts and supporting paper work.

Expressions of Interest should include a brief proposal, interpretation of the evaluation brief, evaluation approach, methods/tools, a cost schedule including the number of days per phase, skills and division of roles within the Evaluation Team, CVs, references, and examples of similar previous work.

# Appendix 1: Good Governance and Anti-corruption

(Project: “Civil Society Organizations and Local Authorities”, funded by European Union Delegation to Afghanistan, DCI-NSAPVD/2015/137-279)

## Goal and Objectives

The overall goal of this intervention is to create a forum through which civil society organizations, businesses, international donors, and ordinary citizens can protect themselves on legal grounds against extortion by the Ministry of Finance officials and demand legislative reform and other actions to curb corruption. To this end, this project will:

**Specific Objective 1:** Identification of capacity needs of CSOs and local authorities in conduct of good governance practices with a focus on anti-corruption, knowledge of the policy process, and legal literacy/awareness raising on the utilization of existing legislation against corruption.

* **Result 1 (R1)** – Available and evidence-based information on drivers of corruption
* **Result 2 (R2)** – Identification and addressing capacity needs of civil society and state actors in curbing corruption and corrupt practices.
* **Result 3 (R3)** – Institutionalized oversight by civil society of anti-corruption policy processes and legislative reform through the establishment of a civil society forum (CFAC) active at the national and provincial levels.

**Specific Objective 2:** Strengthen civil society’s oversight of policy processes and government reforms on anti-corruption with a focus at the local level through needs-based capacity building interventions.

* **Result 4 (R4)** – Empowered civil society to protect itself against corruption, take constructive action to curb corruption and corruptive practices, and hold local and national authorities accountable.
* **Result 5 (R5)** – Local and national authorities are responsive to actions on anti-corruption by civil society through a formal mechanism for sustained and constructive dialogue between state and non-state actors at local and national levels.

**Specific Objective 3**: Strengthen accountability, transparency, and thus legitimacy of local and national authorities through informed, pragmatic and constructive advocacy messaging by civil society actors on anti-corruption, and adequate and accountable response from governmental authorities.

* **Result 6 (R6)** – Established sustainability of CFAC, through which public and private interests can engage to curb corruption.
* **Result 7 (R7):** Increased tax revenues for the Government of Afghanistan

## Approach

In collaboration with stakeholders from the private sector, civil society organizations, and governmental officials, this project:

* Utilizes the existing structures of Provincial Advocacy Committees and APPRO’s regional offices in Herat and Jalalabad for advocacy by civil society on anti-corruption directed at local state authorities such as Provincial Councils, Governor Offices, and provincial line ministries
* Utilizes the existing structure of the National Advocacy Committee (NAC), set up in March 2015 as part of the Citizens First project funded by the Dutch Ministry of Foreign Affairs through Oxfam Novib as a platform for launching Citizens’ Forum Against Corruption (CFAC).
* Establishes CFAC to function as a specialized sub-committee of the National Advocacy Committee (NAC).
* Creates two new Provincial Advocacy Committees in Mazar-e Sharif and Kandahar through APPRO’s regional offices to complete the provincial reach of CFAC in the target sites (Kabul, Mazar-e Sharif, Herat, Kandahar, and Jalalabad)

As part of the inception work, CFAC will be launched publicly by mid-2016, followed by a general assembly meeting of NAC to announce the formalization of a sub-committee on anti-corruption whose sole function will be to support CFAC.

The components for implementing this project are as follows:

**Component 1: Baseline Assessment and Stock Taking of Corruption**

1. A baseline assessment of the legislative framework for curbing corruption and stock taking of various manifestations of corruption at the five target sites to develop indicators for tracking corruption
2. A stakeholder mapping and analysis at the five target sites to be used for the identification of civil society actors (CSOs and businesses) willing to participate in Citizens’ Forum Against Corruption (CFAC – see below)
3. Setting up a dedicated website for CFAC.

**Component 2: Thematic Publications on Corruption and Related Issues**

1. One thematic paper per year (4 in total) on corruption (see Appendix for a list of possible topics)
2. Two (2) policy briefs and three (3) press releases per year on real life stories on corruption collected through CFAC’s website and actual cases of corruption taken on through CFAC (see Component 3)
3. Annual report highlighting each year’s activities, outcomes, challenges, and ways forward.

**Component 3: Establishment of Citizens’ Forum Against Corruption (CFAC)**

1. Establishing CFAC in consultation and collaboration with ACBAR (for civil society organizations) and ACCI (for the private sector)
2. Developing criteria for selection of members for CFAC.
3. A capacity and needs assessment of CFAC consortium members to identify training and mentoring needs.
4. Developing criteria for selection of individuals from state and non-state organization for training and mentoring.
5. After the establishment of CFAC, APPRO and TEFA will approach relevant ministries (Ministry of Finance, Ministry of Economy, Ministry of Justice, Ministry of Information and Culture) and related line ministries in the five target sites to sign Memorandums of Understanding and cooperation for meeting the objectives of this project.
6. Setting up CFAC as a sub-group under National Advocacy Committee for Public Policy (NAC). NAC was set up by APPRO in March 2015 as part of the Citizens First project, funded by the Dutch Ministry of Foreign Affairs through Oxfam Novib in partnership with APPRO and PTRO. NAC has membership from over 20 national CSOs and a number of government officials, Provincial Council members, religious scholars, and prominent individuals. CFAC will have a dedicated page on NAC’s website to:
   * 1. Invite and collect real-life stories on corruption as experienced by citizens, and
     2. Provide a hotline for private and public entities to report corruption cases and seek technical assistance.
7. The National Advocacy Committee (NAC) will work closely and in coordination with the current Provincial Advocacy Committees in Herat and Jalalabad at the local government level.
8. Two additional Provincial Advocacy Committees will be set up in Mazar-e Sharif and Kandahar so that CFAC and NAC have appropriate reach at the local level in all five sites of this project.

**Component 4: Provision of Legal and Technical Services for Victims of Corruption**

1. Appointment of a national criminal lawyer to act on behalf of victims of corruption
2. Appointment of a national tax expert to assist citizens against extortion by corrupt government officials.

**Component 5: Capacity Building on Anti-corruption Advocacy**

1. Work closely with TEFA, the co-applicant on this proposal, to:
   1. Develop TEFA’s anti-corruption advocacy capacity through national media
   2. Work with TEFA on placing anti-corruption on election agendas at national and sub-national levels.
2. Tailor made training modules on the policy process with specific focus on good governance, citizen-based anti-corruption initiatives, and constructive advocacy to be given to selected individuals from CSOs (in collaboration with ACBAR), private sector (in collaboration with ACCI), and key government ministries (Ministry of Finance, Ministry of Economy, Ministry of Justice, Ministry of Information and Culture). ***As much as possible, APPRO will utilize its ongoing policy process training courses from other projects for this proposed project.***
3. The training modules will include legal literacy on anti-corruption, Access to Information Law, and Tax Law. Additional modules will focus on gender and corruption with a focus on the Participation pillar of Afghanistan’s National Action Plan for Women’s Peace and Security (UNSCR 1325).
4. Selected CFAC members will be involved in the design and delivery of the trainings for other members.
5. Subsequent to each training module, the participants will be asked to devise an action plan detailing how they would use training contents in their efforts to combat corruption in their encounters with other citizens and local authorities.
6. One five-day training session will be delivered per year in each province, delivered in two batches (one batch for CFAC, one batch for Key ministries, local authorities and ACCI) of 20 participants each, for a total of 6 batches per province throughout the duration of the project, starting year 2 (30 batches in total).

**Component 6: Exit Strategy and Sustainability Plan**

1. By the end of the second quarter of the 4th year of this project, and based on an established track record, CFAC will work closely with ACBAR and ACCI to develop a fee-based membership system for CFAC to generate continued revenue for maintenance and sustenance of CFAC.

## Organizational Structure

A subcommittee on anti-corruption (hosting CFAC) will be set up under the National Advocacy Committee for Public Policy (NAC). NAC was set up by APPRO in March 2015 as part of the Citizens First project, funded by the Dutch Ministry of Foreign Affairs through Oxfam Novib in partnership with APPRO and PTRO. NAC has membership from over 20 national CSOs and a number of government officials, Provincial Council members, religious scholars, and prominent individuals. The mandate of NAC is to serve as the apex national association for advocacy on basic rights such as food security, access to basic services such as health, education, and justice, and the right to income generating work and being free from extortion.

* **CFAC in target provinces**: Support for CFAC at the national level through NAC will strengthen the Provincial Advocacy Committees (PACs) in Herat, Kandahar, Jalalabad, and Mazar-e Sharif.
* **CFAC functions in Kabul and provinces:** The PAC / CFAC provincial centers and CFAC in Kabul will have two main functions of **training** with a focus on legal literacy and **mentoring** with a focus on taking on Ministry of Finance-related cases brought to the fore by NGOs and private businesses.
* **Beneficiaries:** The immediate beneficiaries of this action will be civil society organizations / NGOs, private businesses, and local and national government authorities.