SUMMATIVE EVALUATION OF PUBLIC FINANCIAL MANAGEMENT PROJECT

Final

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Project Summary

Project Title1	Public Financial Management			
UNDP Project ID	00086376		**Project Document Signature**	
Country	South Sudan		**Project manager hired**	Job Re-advertised
Region	Africa		**Inception Workshop**	03/02/2020
Focal Area	SPACE		**Terminal Evaluation**	Jan-13
Strategic Program	Peace and good governance		**Closing Date**	Mar-20
Donor co-financed	Government of South Sudan, Japan, AfDB, NDP		**Modality**	DIM
Executing Agency /Implementing Partner	UNDP			
Other Partners / ResponsibleParties	National: Ministry of Finance and Planning and National Revenue Authority; State: State Ministries of Finance, State Revenue Authorities and State Legislative Assemblies			
Project Financing	Total financing	Disbursed	D-Rate	Undisbursed
Government of Japan	1,770,334	1,770,334.00	100%	**0-**
African Development Bank	2,250,000.00	2,250,000.00	100%	**0**
UNDP TRAC	407,000.00	407,000.00	100%	**0**
PFM Project Budget	4,427,334.00	4,427,334.00	100%	**0-**

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Acronyms

AfDB	African Development Bank
BP	Budget Proposal
CSO	Civil Society Organization
DAC	Development Assistance Cooperation
DMF	Department in Ministry of Finance
DRM	Domestic Resource Mobilization
EBP	Executive Budget Proposal
EVD	Ebola Virus Disease
FGDs	Focus Group Discussions
HDIG	Human Development and Inclusive Growth Unit
HS	Highly Satisfactory
HU	Highly Unsatisfactory
IGR	internally generated revenue
IMF	International Monetary Fund
KIIs	Key Informant Interviews
MDA	Ministry, Department and Agency
MoFP	Ministry of Finance and Planning
MS	Moderately Satisfactory
MU	Moderately Unsatisfactory
NORMA	Non-Oil Revenue Management and Accountability
NRA	National Revenue Authority
OECD	Organization for Economic Cooperation and Development
PAC	Public Accounts Committee

PEFA	Public Expenditure and Financial Accountability
PFM	Pubic Financial Management
RA	Revenue Authority
R-ARCSS	Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan
R-TGoNU	Revitalized Transitional Government of National Unity
S	Satisfactory
SDGs	Sustainable Development Goals
SE	Summative Evaluation
SLA	State Legislative Assembly
SMoFP	State Ministries of Finance
SPACE	Strategy, Policies and Capacities for Economic Management
SRA	State Revenue Authority
TOR	Terms of Reference
U	Unsatisfactory
UNDP	United Nations Development Programme

Executive Summary

Introduction

This report presents the findings of the summative evaluation of the of the UNDP's Public Finance Management (PFM) Project covering January 2016 to December 2020[1]. The PFM Project sought to increase non-oil revenue generation in South Sudan, in order to address the main development challenges of suboptimal delivery of basic services to the people of South Sudan at the sub-national levels. The total cost of the PFM Project was US$ 4, 427,000, funded by the Government of Japan (GOJ), the African Development Bank (AfDB) and the United Nations Development Programme (UNDP) that also served as Implementing Agency (IA). The six states[2] in South Sudan were the beneficiaries. UNDP commissioned this summative evaluation to provide UNDP, donors, national partners and stakeholders with an impartial assessment of the results generated by the project.

Evaluation Scope and Objectives

The overall objective of this summative evaluation was to assess the project's relevance, effectiveness, efficiency, impact, and sustainability as well as its contributions towards gender equality, women empowerment, and human rights. The summative evaluation identified, and documented lessons learnedand provides stakeholders with recommendations to inform the design and implementation of future and other related ongoing PFM projects.

The specific objectives of summative evaluation were: i)Assess the relevance and strategic positioning of the project to South Sudan's public financial management and improved service delivery needs;ii) Assess the progress made towards project results and whether there were any unintended results; iii)Capture lessons learned for ongoing and future UNDP's public financial management and institutional capacity enhancement initiatives in South Sudan;iv)Assess whether the project management arrangements, approaches and strategies were well-conceived and efficient in delivering the project; and, v)Analyze the extent to which the project enhanced application of a rights-based approach, gender equality and women's empowerment, social and environmental standards and participation of other socially vulnerable groups such as children and the disabled.

Evaluation Methodology

This summative evaluation used a mixed approach of qualitative and quantitative methods. The evaluation used the framework and evaluation criteria of the Organization of Economic

[1]Public Financial Management, Project Number: 00086376, UNDP, January 2016 to December 2020

[2] The six states are Jubek, Gbudue, Aweil, Torit, Gogrial and Jonglei

Cooperation and Development (OECD) and the Development Assistance Committee (DAC) to assess project's relevance, effectiveness, efficiency, impact and sustainability.

Data collection and visit to states took place between February and March 2020.Information and data were collected from desk review of project documents (annual workplans; annual reports; results oriented monitoring report; minutes of project board meetings). Project stakeholders were engaged through Key Informant Interviews (KIIs) and Focus Group Discussions (FGDs).

An evaluation questionnaire (annex 8) was developed around relevance, effectiveness, efficiency, impact and sustainability. The questionnaire was administered through interviews with senior management of beneficiary institutions including State Revenue Authorities (SRAs), Public Accounts Committees (PACs) of State Legislatures, Planning Directorates of State Ministries of Finance and Planning (SMoFPs) as well as line ministries, civil society organisations (CSOs), taxpayers and donors. Of the six states covered by the Project namely, Jubek, Gbudue, Torit, Aweil, Jonglei and Gogrial states, the summative evaluation consultant was able to visit Jubek, Gbudue, and Torit. The plan as discussed with the Project management team, initially, was for the consultant to visit all 6 states. However, a decision to visit 3 out of the 6 states was made because the project was implemented longer in three states where impact may be observed andlogistics arrangements such as air travel posed particular challenges which would have warranted inordinate costs and time elongation beyond what was planned for the consultant's visit to all states.

Project Description

The PFM project commenced in January 2016 to December 2020 and aimed to enhance capacity of SRAs and SLAs for non-oil revenue mobilization and improve accountability in the use of public resources.The main development challenge that this Project sought to address was suboptimal delivery of basic services to the people of South Sudan at sub-national levels.

The Project was intended to strengthen the overall governance and PFM systems at the state level in order to optimize the state governments' capacity for resource generation, planning and public service delivery. Improved service delivery was identified as having potential to mitigate the impact of the conflict in the communities and facilitate socio-economic recovery and stabilization in the country. These, in turn, were expected to contribute to strengthening peace and governance in South Sudan.

The Project was linked toOutcome3of the Interim Cooperation Framework-ICF (2016-2017):Peace and Governance Strengthenedin South Sudan with the Project output as "Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced" and subsequently, to Outcome 2 of the UN Cooperation Framework 2019-2021: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity. The PFM Project also contributed to UNDP's Country Programme,2016-2018, Outcome 3: "peace and governance strengthened' and remained consistent with the Country programme document for South Sudan (2019-2021) under Outcome 1: Strengthened peace infrastructures and accountable governance at the national, state and local levels.

The Project was in furtherance of the economic development priorities in the previous Government's National Strategic Development Plan,2012-2016; and, the current National Development Strategy (NDS),2018-2021, with reference to non-oil domestic resource mobilization and promoted accountability in the management of public institutions and finances in South Sudan.

Limitations of the Evaluation

South Sudan attained independence in 2011, emerging from 21 years of war without a cohesive state structure, which makesit a nascent nation with little public institutional capacity. The path to peace and socio-economic stability was interrupted in 2013 and later, by renewed hostilities in 2016, even after the signing of a peace agreement in 2015. This stalled the pace of implementation of the PFM Project. This hiatus constituted a limitation to the project which impacted the evaluation in so far as records in the SRAs are virtually non-existent for that period concomitant with a higher attrition rate that saw staff with institutional memory leaving.

Three states were visited Jubek, Gbudue and Torit, out of the six covered by the Project. A sample size of 50% may not be fatal if the underlying context and relevant parameters such as size of tax base and institutional effectiveness do not have huge disparities among the states. However, Jubek state hosts the national capital and seat of Government, Juba, and leadsall other states on these results. This report was able to comment on the performance of two of the other five states.

There was pervasive lack of data particularly, taxpayer information and statistics, which constrained an assessment of the impact of the PFM on the tax base, among others.The expansion of the tax base was an output indicator of the project that drives the outcome and impact variable, non-oil revenue collected, and as critical as this data was to the project, it was not readily available from SRAs. In Jubek, the Consultant was told he needed clearance from the State Minister of Finance to gain access to taxpayers' data. Taxpayer data was also not available neither from Gbudue nor Torit.Availability and access to data on revenue collection is generally a challenge in the country especially after the dismissal of the Commissioner General of the National Revenue Authority which extended to SRAs as limited sources of revenue and taxpayer data.

Summative evaluation Findings

The summative evaluation rated the overall objective of the PFM Project as *Satisfactory (S)*, with demonstrated achievements of most of its objectives. The PFM Project was assessed to have beenwell conceived and designed. Monitoring and evaluation (M&E) was also *Satisfactory (S)*[3].

Relevance was assessed on the basis of the extent to which the objective of peace and good governance suited South Sudan's national development priorities and policies, including changes over time and whether the project is in line with the PFM strategic priorities under which the project was funded. Relevance was considered within a narrow dichotomy of whether the project was Relevant versus Irrelevant. The summative evaluation rated the project *Relevant*.

Effectiveness rated *Satisfactory* predicated on the TOR questions and pertaining to results including the direct project output and short to medium-term outcomes. The project had five main activities and output indicators, only one of them, 'Increased number of taxpayers filing tax returns', was not achieved and rated *Unsatisfactory*. Otherwise, results of all others were achieved and *Satisfactory*.

Table 1: Summary Assessment and Performance Rating

1. Monitoring & Evaluation (M&E)	**Rating**	**2. Implementing Agency (UNDP) & Executing Agency / Partners**	**Rating**
Overall quality of M&E	**S**	**Overall quality of Implementation / Execution**	**S**
M&E Design at entry	MS	Quality of UNDP Implementation	S
M&E Implementation	HS	Quality of Execution	MS
3. Assessment of Outcome Rating		**4. Sustainability Rating**	
Overall Project Outcome *(Objective)*	S	Overall Likelihood of Sustainability	S
Relevance	R	Institutional framework & governance	S
Effectiveness	S	Financial resources	MS
Efficiency	MS	Economic	S
Gender	MS	Socio-political	MU

[3] Details of the rating scale in Annex 5. Each rating has specific 3 or 4 criteria with each criterion carrying an equal share of 100 marks for the rating.

Human rights	MU		
5. Impact	**Rating**		
Impact	S		

S-Satisfactory; MS-Moderately satisfactory; HS-Highly satisfactory; Relevant; S-Satisfactory; MU-Moderately unsatisfactory;

Efficiency was rated *Moderately Satisfactory* due to shortcomings related to unfilled positions in project management which led beneficiaries to report lower responsiveness of the project; and, protracted procurement process for project budgeted IT infrastructure in SRAs which has contributed to slower progress in training programmes and automation needed to support taxpayer data and information, among others.

The PFM Project's contribution to gender and women empowerment was rated *Moderately Satisfactory* because apart from a training programme in gender mainstreaming in the budget and representation of women in capacity programmes and management of SRAs, there was no discernible impact of the gender mainstreaming in the states' fiscal budgets. However, the project made significant direct contributions on gender participation.

State Ministry of Finance and Planning (SMoFP), planning departments and members of the public accounts and financial committees (PAFCs) of State Legislative Assemblies (SLAs) were trained in gender mainstreaming in the budget by the project however, gender mainstreaming was not practiced. It is noted that practicing gender mainstreaming would require political will and this was not under the purview of the project. Further capacity building is required for Civil Society Organizations (CSOs), legislators and SMoFPs to better focus on addressing gender in budget allocation of resources.

The project's contribution to human rights was also rated *Moderately Unsatisfactory* as a key element driving citizens' rights in the budgetary process is the availability of budget information and publications that would allow for their participation in the process. Pre-budget and enacted budget documents are not published and the Project had no activity related to promoting human rights. However, the Project supported the elaboration and publication of SRA Acts which primarily mandated the establishment of the Authorities but would also serve citizens to be better informed about tax administration and taxation and how to interact with tax institutions.

The impact of the project in revenue generation and service delivery contributing to peace and governance in the states of South Sudan was rated *Significant*. The Project's contribution of establishing SRAs will remain a permanent feature of the governance structure of states in South Sudan. Effective, efficient and transparent SRAs have a pivotal role to play in the governance framework for pursuing the well-being of citizens of the states. During the Project's implementation, non-oil revenues have grown exponentially in the three states by 340% to

2019/20, from a cumulative 11.7 million Sudanese pounds in 2015/16[4]. The share of internally generated revenue (IGR) grew from 11% to about 50% total revenue during the project's implementation. During this period, social services delivery increased by a cumulative 500% in Jubek State while Gbudue and Torit states registered less impressive expansion of social services, but IGR directly funded the construction of a functional airstrip in their respective capitals.

The socio-political backdrop is that the 2018 Revitalized Agreement on the Resolution of the Conflict in South Sudan (R-ARCSS) was holding and as the best indicator of peace yet in South Sudan, the Revitalized Transition Government of National Unity (R-TGoNU) was established in February 2020. Increased non-oil revenue and more social services are critical for public confidence in the R-RTGoNU and its success.

The sustainability of the project was rated *Satisfactory*. Already, the place of SRAs in the PFM system of the country is assured by the SRA Acts, PRM Act and the national Constitution and will remain a priority for the longevity of the Government and prosperity of the citizens. SRAs already raise non-oil revenue and have budget lines in state budgets for allocated resources for their operations. However, the levels are still too low and oblivious of the fact that higher investment and spending in revenue authorities are closely related to more revenue collected. Accountability in management of public resources will continue to be critical in attaining PFM good governance in South Sudan which is fraught with fiduciary risks.

Lessons Learned (Selected)

1) The international literature on the empirics on taxation suggests that withholding, automation and use of technology, efficiency of the tax system and spending by revenue authorities are main drivers for growth in tax collection[5]. Rightly, the project envisaged automation and electronics to support tax and taxpayer record keeping and management. The Project conducted assessments of SRA IT capacity building and requirements for equipment and their procurement was in the pipeline. Thus, Project's IT component is yet to be functional in the SRAs to affect the results on tax revenue and taxpayer data.

2) A community of practice among tax administrations is developed through conducting training programmes for participants from different states which allows for the exchange of experiences and promotes best practices.

3) Sustainability was enabled and national ownership enthroned when there is political good will on tax reforms and revenue administration at the sub-national levels and wider stakeholder consultations through peer-institutional learning between SRAs.

4) To achieve optimal results on state level efforts, it is critical to coordinate with national counterparts and other international partners operating in the public financial management (PFM) space and secure their buy-in. There could be more effective national

[4]Annex 6: Revenue and Expenditure in the Selected States of South Sudan, 2016/17 to 2018/19.

[5] "Current Challenges In Revenue Mobilization: Improving Tax Compliance": M. Keen, et al, IMF, 2015

ownership of programmes if state level interventions are integrally linked to the national priorities and the responsible national institutions have the ownership to implement the activities at the sub-national levels.

5) Given the predominantly youthful age of the South Sudan population, the impact and sustainability of the capacity built in the SRAs would be improved if recruitment would proactively target this group.

Recommendations

A. Programmatic

1) The design of the project should be expanded to include taxpayers with a focus on taxpayer education, ministries of finance as the central policy arm and driver of the tax system and address fiduciary risks in the PFM system. These risks abound throughout the budgetary and revenue collection institutions and processes. The following risks should be addressed: Revenue Authority enterprise risks; taxpayer compliance risks, and fiduciary risks in budget execution to enthrone transparency, accountability and probity in PFM.

2) The Project supported capacity to collect non-oil taxes, it is therefore imperative that this is done through accountable and transparent management and processes within the revenue authorities to minimize risks associated with revenue loss and enhance the impact of revenue collected in meeting the intended purposes of funding social services. Towards this result, the SRAs should be managed based on Enterprise Risk Management and Taxpayer Compliance Risk Management frameworks to engender modern, effective and efficient revenue administration.

3) The collection of non-oil revenue in the states should be underpinned by a deliberate domestic resource mobilization strategy to guide them towards optimal taxation characterized by effective and efficient revenue administration, and expanded tax base through turning tax discount into premium sectors and mitigating revenue loss risks such as corruption, informality and low human and institutional capacity.

4) A post-conflict country like South Sudan with weak institutions and depressed work environments, for optimal impact, UNDP should go beyond training alone to more widely, productivity of staff and institutions. This includes intervening with regard to the work environment by ensuring that SRAs have energy, furniture and equipment to have functional offices; job processes through a business process model and digitalization that assist with effective operations; and SRAs must have a strategic plan that set goals supported by departmental and staff performance appraisal frameworks; staff wellness should be supported by staff health insurance plans, a standard in most institutions; and, of course, staff training, to strengthen knowledge and skills. In these regards, this Project

registered progress in institutional and human capacity building and construction of offices as well as provided office equipment to Jubek State Revenue Authority.

5) To sustain stakeholder engagement, the Project should operate a website which is functional, allowing project staff to run a blog and provide interaction with stakeholders and wider community interactive through different social media platforms. This process should be started by project management at the UNDP; however, targeted staff of each SRA should be trained to gradually take over the role of administrators as the requisite IT infrastructure is installed in the SRAs.

6) The ICT component of the project should be fast tracked to enhance data management in SRAs which would enhance interventions, improve accountability, and aid revenue collection and administration. The procurement process of the ICT equipment for the SRAs was on-going at time of the evaluation. Given the low computer proficiencies of SRA officers, and in order to obtain better results, SRAs should be supplied with computers and trained on Excel spreadsheets with appropriate macros to record revenue and taxpayer data and information. This should serve as an initial step leading to the Project plan to have a more complex wider Tax recording system that will be hosted at the national level with connectivity to the states to engender a central tax database. A critical input in this system would be a unique tax identification number (TIN) for every taxpayer used at national, state and county levels. Results on the ICT Component were not achieved largely because of delays in the supply of the intervention package (computer equipment, solar system to ensure power availability and then training on how to use the system) to ensure the full implementation of the ICT component of the project.

7) For the sustainability of competences in SLAs, the UNDP must articulate an exit strategy with particular reference to training which needs to be replicated after every new crop of legislators following national plebiscite by identifying a non-government organization (NGO) and conducting a training-for-trainers with it to provide such training over a protracted period.

B. Policy

8) Strengthen the Revenue Authority Acts to enhance the autonomy of Commissioners by having their positions confirmed by the legislature for a fixed term of 5 years during which they can only be removed by the legislature.

9) UNDP should support technically, the Government, Ministry of Finance and Planning (MoFP) and National Revenue Authority (NRA) to review the enabling legislations to clearly delineate the taxes collected at the national and state levels.

10) A future PFM Project by UNDP at the sub-national level should take the lead in review of the SRA Acts enacted under this Project to, among others, specify the boundaries of the Commissioner’s powers in handling revenue collected while reinforcing the exclusive

preserve of the SMoFP to allocate and spend funds. It should be explicitly illegal for the executive and the revenue authority to spend revenue without passing through the legislature. The SMoFP is responsible for spending but oversight by SLAs and their approval of the state fiscal budget must not be bypassed.

11) To enhance sustainability of the benefits of Projects, recruitment drive should be initiated in all SRAs targeting the youth with basic IT skills.

12) Given the quantum of social services delivered at the local government levels, counties and payams, there is need to start a development planning process to drive the budgeting process from the payam level. All efforts must be mustered to elaborate integrated development plans at all sub-national levels and aggregated at the level which would lead the budgeting process to leave no-one behind.

1.0 Introduction

1.1 The Project

The Support for Public Financial Management (PFM) project (UNDP Project Number: 00086376) commenced in March 2016 and should end in December 2020 and extended under a related project, the Non-Oil Revenue Mobilisation and Accountability phase from January 2018 to June 2021. It addressed the main development challenge of suboptimal delivery of basic services to the people of South Sudan at sub-national levels. The drivers behind is development challenge are notably, volatile oil receipts, inadequate non-oil revenue mobilization, reduction in transfers from national to sub-national governments, and overarching lackluster PFM system.

The Project was intended to increase non-oil revenue to diversify away from the country's dependence on oil receipts, compelled by the volatility of the international price of oil which depressed the Government's intake and significantly reduced transfers to the states to fund critical social services. The Project built capacity of SRAs to expand the tax base and be more effective in revenue collection, and the Public Account Committees (PAC) of SLAs to strengthen accountability in the use of public resources.

The Support for PFM Project was implemented in multi-year sub-projects. Phase I covered March 2016 to June 2017 and provided "technical assistance to state governments on budgetary planning and public finance management, and dissemination of socioeconomic data through online information management platforms"[6]. Phase II: March 2017 to March 2018sought "to strengthen the overall governance and public financial management systems at the state level in

[6]Public Financial Management (SPFM) Project, UNDP Project Number: 00086376, Final Report, March2016 to June 2017,Preparedforthe Government of Japan, 30 September2017

order to optimise the state governments' capacity for resource planning and public service delivery"[7]. Phase III: March 2018 to March 2019provided "technical assistance to national and state governments on budgetary planning, public finance management, and harmonized tax management system"[8].

A Phase on Non-Oil Revenue Mobilization and Accountability (NORMA),December 2017 to June 2021, provided technical assistance to national and state governments on budgetary planning, public finance management, and harmonized tax management system through the provision of ICT infrastructure[9].

The total budget cost of the Project, Phase I to III plus Phase-NORMA, is Four Million Three Hundred and Ninety-Two Thousand, Three Hundred and Thirty-Four United States Dollars (US$ 4,392,334.00) which was expensed annually under the sub-projects. Phase I to III from March 2016 to March 2019 was funded by the Government of Japan (GOJ) and the United Nations Development Programme (UNDP) at 40.3% and 8.5%respectively, of the total cost; and, the remaining 51.2% by the African Development Bank (AfDB) under the Non-Oil Revenue Mobilization and Accountability (NORMA) Project from January 2018 to June 2021.

While the UNDP served as Implementing Agency (IA) of the Project, the direct beneficiaries of the Project were the Ministry of Finance, National Revenue Authority, the State Revenue Authorities (SRA), State Legislative Assembly (SLA) and State Ministry of Finance in the sub-national states of Jubek, Aweil, Gbudue, Torit, Jonglei and Gogrial. Thus, the Partnerships governing the Project were constituted by the Government of South Sudan, the UNDP, the AfDB and GOJ.

1.2 Purpose and Scope

The full Terms of Reference (TOR) are presented as Annex 1. The purpose of the summative evaluation was to assess the project's contributions towards the enhancement of capacity of states in non-oil revenue management and accountability for improved service delivery. It was intended to provide UNDP, donors, national stakeholders and partners with an impartial assessment of the results generated by the project. The summative evaluation also assessed linkages and coherence with other initiatives like AfDB's Non-Oil Revenue Management and Accountability (NORMA) project.

[7] Public Financial Management (Phase 2), Project, UNDP Project Number: 00086376, 17 March 2017 to 18 March 2018

[8]Public Financial Management (Phase III); UNDP Project Number: 00086376; Final Narrative Report; March 2018 – March 2019; Prepared for: The Government of Japan

[9]Non-Oil Revenue Mobilisation and Accountability in South Sudan (Report), Project Number: 00086376, Loan Number: 5900155011704-UNDP, 1 January 2018 - 15 April 2019; prepared for the African Development Bank

The scope of the summative evaluation covered the period from March 2016 to March 2020, covering all the project locations Aweil, Gbudue, Jonglei, Gogrial, Jubek and Torit. It assessed the PFM project's conceptualisation, design, implementation, monitoring, reporting and evaluation of results. However, the summative evaluation engaged project stakeholders located in Jubek, Gbudue and Torit as the states visited during the evaluation.

The summative evaluation assessed the PFM project's relevance, effectiveness, efficiency, impact, sustainability, contributions towards gender equality and women empowerment; identified and documented lessons learned; and partnerships forged at different levels, including with government, donors, UN agencies, and communities. Going forward, it provided stakeholders with findings, lessons learned and recommendations to inform the design and implementation of other related ongoing and future projects.

The summative evaluation had the following specific objectives:

i. To assess the relevance and strategic positioning of the project to South Sudan's public financial management and improved service delivery needs;

ii. Assess a) the progress made towards project results and whether there were any unintended results and b) what can be captured in terms of lessons learned for ongoing and future UNDP's public financial management and institutional capacity enhancement initiatives in South Sudan;

iii. Assess whether the project management arrangements, approaches and strategies were well-conceived and efficient in delivering the project; and,

iv. Analyze the extent to which the project enhanced application of a rights-based approach, gender equality and women's empowerment, social and environmental standards and participation of other socially vulnerable groups such as children and the disabled.

1.3 Approaches and Methodology

The summative evaluation consisted of:

i. Inception Phase set the approach to conducting the summative evaluation.
ii. Data collection phase – data and evidence collection and interviews with stakeholders including project unit staff and managers, beneficiary Government institutions and donors;
iii. Analysis and Drafting phase– involved assessments and analysis to arrive at findings, lessons learnt, conclusions and recommendations for on-going and future PFM projects; and,
iv. Reporting phase – to submit draft report, receive comments and resubmit final document with Audit Trail.

The summative evaluation used multiple approaches to gain an independent analysis of the results of the PFM project. To arrive at the relevance, effectiveness, efficiency, impact, sustainability, human rights and gender considerations, the summative evaluation used a customization of the OECD/DAC Framework (Annex 5). The change narrative followed a results chain which showed how activities, outputs, outcomes and impact inter-relate during the process of achieving results.

The project proposed a theory of change that states broadly, non-to enhance sustainable and improved economic growth through increased domestic resource mobilization and improved accountability in the use of public resources, which was evaluated in terms of consistency, or the lack of it, with this results chain. Monitoring and evaluation were delineated with regard to the results chain whereby outputs and outcomes are assessed through monitoring, which is conducted at least annually in multi-year programme or projects, while an evaluation pertains to impact and sustainability of results usually done midway and end of a project.

Assessment of progress made was evaluated by a documents and literature review (secondary data); interviews with the project managers, beneficiaries and donors derived from individual and focused interviews/discussions as well as visits to the Ministry of Finance and Planning (MoFP), National Revenue Authority (NRA), State Ministries of Finance (SMFs), State Revenue Authorities (SRAs), State Legislative Assemblies (SLAs), and relevant Civil Society Organizations (CSOs) - state services recipients, human rights and gender advocates (primary data).The summative evaluation involved measuring quantitatively and qualitatively the extent to which the objectives have been met, achievements, lessons learnt, tools for change management vis-à-vis project objectives, outputs and methodology. The data or quantitative evidence on performance was derived from the project results matrix detailed here as Annexes3 and 4, Project data, and Annex 6, revenue and expenditure data from State budgets.

The approaches included the LogFrame approach but allows a much more in-depth understanding of the workings of a program or activity—the "program theory" or "program logic." It need not assume simple linear cause-and-effect relationships as the theory of change of the project proposed. For example, the success of capacity of legislatures to improve oversight goes beyond training alone to include many factors. These include, among others, availability of training facilities, the likely reactions of trainees and their level of absorptive capacity, the skills and morale of facilitators, the reliability of funding of the training, and so on. By mapping out the determining or causal factors judged important for success, and how they interacted, it was then decided which steps should have been monitored as the programme developed, to see how well they were in fact borne out. This allowed for the critical success factors to be identified. Where the data showed these factors have not been achieved, a reasonable conclusion was that the programme was less likely to be successful in achieving its objectives. An Assessment Rating Scale helped to ascribe customized point scores to conclude an assessment of performance in each section (Annex 5).

The summative evaluation through these multi-faceted approaches provided what worked and what did not work, and why. The approach allowed for detection and correction of problems and threw up deleterious effects of programmes to indicate remedial actions in pursuit of the objectives of this evaluation.

2.0 Project Description

The Public Financial Management (PFM) commenced in January 2016 and expected to end inDecember 2020. It sought to address the main development challenge of suboptimal delivery of basic services to the people of South Sudan at sub-national levels. This is as a result of narrowed fiscal space caused mainly by over reliance on one major source of revenue. This overdependence on a single product led to lower revenue base occasioned by production disruption due to hostilities in oil endowed states, low oil revenue receipts due to international oil price volatility, and lackluster non-oil revenue mobilization. These factors combined to precipitate significant reduction in central government transfers to sub-national governments compounded by weak public financial management system.

The Project contributed to strengthening of overall peace and governance as well as public financial management systems in the states to optimise the state governments' capacity for resource mobilization and planning and public service delivery. The provision of critical social services will help mitigate the impact of the conflict as well as facilitate recovery and stabilization in the country, especially for women and children who are most affected by the prolonged conflict. These, in turn, are fundamental to strengthening peace and governance in South Sudan.
The Project developed enabling legislation for establishing SRAs, trained tax officers, legislators and other stakeholders in public financial management in six states and supported infrastructural development for taxation. The Non-Oil Revenue Mobilization and Accountability (NORMA) in South Sudan project commenced in January 2018 to June 2021 built on UNDP's PFM achievements in providing technical assistance to national and state governments on budgetary planning, public finance management, and harmonized tax management system through the provision of ICT infrastructure. The NORMA project supported Jubek, Aweil and Gbudue states.

2.1 Partnerships

The project had a tripartite funding partnership constituted by the Government of Japan (GoJ), the African Development Bank (AfDB) and UNDP core resources, which worked together seamlessly to achieve the results. It was implemented by UNDP in close collaboration with the National Revenue Authority (NRA), State Revenue Authorities (SRAs), State Legislative Assemblies (SLAs) and National and State Ministries of Finance and Planning. At the project Board level, all these partners, cooperated to direct the project by approving the annual plans and reviewing progress reports as well as approved procurement. At the implementation stage, the UNDP was responsible for project management including planning and delivering capacity building activities funded by donors for the benefit of taxation managers and officials and legislators at the state level.

The funding was received in a timely manner, UNDP harnessed and hired the facilitators to organize the events, provide the requisite goods and services to achieve outcomes. The recipients, tax officers, legislators, SRA board members and officers of ministries of finance, availed themselves in the numbers agreed with Project Managers and performed tasks for the realization Project results. The parties as the Evaluation Reference Group cooperated to guide this summative evaluation. Except for few adverse comments by two SRAs on the attention received from the Implementing Agency (IA) for a brief period of project management hiatus between the first and second managers of the Project, all parties rated this partnership as Satisfactory.

All activities were consistent with the outputs of the Project and implemented through annual plans which were responsible for furthering the attainment of the results of the Project. They were therefore in consonance with the PFM Project document and a brief description of each phase is summarized below.

2.2 Challenges to the PFM Project

The challenges to implementation and performance of the PFM Project are imbedded in the realities of South Sudan as a nascent state with social and ethnic schisms yet to be fully reconciled to usher in a politically stable state ready to move from humanitarian support to embark on national development. The hostilities that broke out in 2016 slowed down project implementation and in the states, led to security concerns dominating the public space to the extent that accountability being promoted by the project through budget oversight by the SLAs was virtually suspended. An analysis of South Sudan's development context is critical to a realistic evaluation and an appreciation of the result and their impact. A brief assessment of the Development Context is presented as Annex 2.

Revenue data from SRAs was not forthcoming and taxpayer information was virtually unavailable. The impact of the project was measured by the amount of revenue collected and expansion of tax base. The alternative source of revenue data pivotal in measuring impact was obtained from State budget estimates which was closer to an acceptable standard in Jubek state and below in the other two states visited. The reliance on budget estimates which was adequate at the aggregate level but lacked details critical for revenue base analysis such as contributors to revenue by size of accounts, large, medium, small taxpayers, and by economic sectors. The missing details underpin critical tax policy making and efficient and effective revenue administration. Efficient tax collection entails optimizing tax segments with lowest unit costs and tax base expansion is more effective with economic sectors which are currently tax discount with potential to become tax premium sectors.

Socio-political upheaval and unstable security conditions were the main impediment to project implementation and prompted all other donors to truncate PFM interventions in the states. UNDP soldiered on while skillfully maneuvering around the minefields of hostilities in states guided by up-to-date security information from the United Nations Mission is South Sudan (UNMISS).

The South Sudanese community does not have a culture of paying taxes. Voluntary tax payment is the most cost-effective method of collecting taxes, inculcating a tax compliance culture will remain a daunting task in this country for the foreseeable future requiring persistent education efforts from interventions such as this PFM Project.

The inadequate energy supply and basic office equipment such as computers, photocopiers and furniture in SRAs affected higher productivity and hindered performance to conduct regular tax administration. The revenue data was not forthcoming from the SRAs because of the lack of an effective system of taxpayer data recording. Most aspects of the taxpayer information were recorded manually with limited automation.

Box 1: Other Evaluations of PFM Projects in the States

Impact evaluations of donor funded programmes are generally fraught with significant challenges in post-conflict countries and South Sudan which is going in and out of conflicts is typical. "A 2016 'meta-analysis' of some 30 evaluation reports on PFM in the states of South Sudan found that: very few addressed impact, with most only evaluating projects/programmes on the basis of stated goals; most expressed the need for better baseline information and documentation to assess outcomes, since paucity and quality of data remain problematic; underdevelopment, violence and political crisis affect both programmes and their evaluation–rigorous data collection is difficult and comparison of data sets over time could be meaningless becauseof these issues; development programmes and evaluations remain centralised in Juba (NORAD, 2016: 8-9)".

Promoting taxation in South Sudan, a country that does not have a culture of paying taxes, proved to be an uphill battle. For example, when asked to pay his taxes by tax officer, a potential taxpayer reportedly responded rhetorically that he fought for twenty years to have an independent nation, there is no justification for himnow to be paying taxes. While this attitudinal challenge affected projectexpected results in terms ofincrease tax collection, it also surfaced as implicit negative bias against SRAs and taxation. There was a clear indication among those who were interviewed and had this viewpoint that they would rather not be asked questions ultimately intended to strengthen taxation.

2.3 Problems the Project Sought to Address

Overall, South Sudan is confronted with socio-political tensions since independence, requiring peace building and governance related intervention to mitigate. The public financial management (PFM) system has four main challenges: (i) oil dependency which accounts for 99% of exports, 88% of government revenue and 50% of GDP; (ii) non-oil revenue accounted, on average, for about 4% of GDP between 2016/17) and 2019/2020 (IMF Article IV, 2019); (iii) unfunded mandates at the sub-national level arising from the structure of the budget whereby the high yielding taxes are collected at the national level while states are responsible for social services and public investment;

and, (iv)Poor delivery of social services at sub-national level exacerbated by build-up in arrears of transfers from the national budget with no provision for infrastructure investment.

3.0 Findings

The summative evaluation 'Assessed a) the progress made towards project results and whether there were any unintended results; and, b) what can be captured in terms of lessons learned for ongoing and future UNDP's public financial management and institutional capacity enhancement initiatives in South Sudan'. The Summative evaluation assessed the Project effectiveness at three levels of the project results - Objective, Outcome and Output. This was guided by the indicators and targets set at each level. Success is also built upon achievement of the Outputs, according to 'framework logic' as detailed in Annexes 3 & 4.

3.1 Overall Result – Achievement of Objective

The PFM project contributed to the main objective of strengthened governance and public financial management systems at the state level and optimized public service delivery. The PFM intervention gave rise to functional SRAs in the six states and improved oversight capacity of State Legislative Assemblies. The growth in non-oil revenue collected by the SRAs widened the fiscal space for more services delivered to the citizens and contributed to the mitigation against the impact of the conflict and facilitated political and socio-economic rehabilitation. These results, in turn, were fundamental to strengthening peace and governance in South Sudan.

The overall objective was originally predicated on Interim Cooperation Framework Outcome 3 - Peace and governance enhanced, and Output: Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced. It was subsequently updated to the UN Cooperation Framework 2019-2021 Outcome 2: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity, and UNDP Country Programme Document (CPD) 2019 – 2021 Output 2.4. National and subnational governments' capacities developed for tax and trade policy harmonization, revenue diversification, fiscal space expansion and more transparent utilization of public resources.

Assessment and rating the project at the objective level depended on both the achievement of this outcome, synonymous with the Outcome/overall objective, which separately considers the long-term impact. The overall summative evaluation rating at the objective level is *Satisfactory***.** That is, there were only minor shortcomings with regard to impact on gender and human rights and the project has achieved most of its Support to PFM objectives of local government economies recovered, increasing revenue and improving accountability in the management of the fiscal resources which led to delivery of more public services.

The output of the Support to PFM project that led to project outcome or objective is the National and subnational governments capacities developed for tax and trade policy harmonization, revenue diversification, expansion of fiscal space and more transparent utilization of public resources. The PFM project achieved raising non-oil revenue at the level of states which expanded the fiscal space essential for the recovery of local economies.

It is typical of post-conflict countries that economic activities including revenue collection rebound in the immediate aftermath of hostilities[10]. Growth rates reflect also this spike and estimations from a very low base. The Project supported non-oil internally generated revenue (IGR) in the three (3) states sampled by the summative evaluator out of the six (6) states covered by the project, grew in the full year of implementation in June 2017 by between 150% in Jubek and Gbudue and 340% in Torit while expenditure on goods and social services rose by over 450% in Jubek between 2016 and 2019, partly funded by transfers from the national budget[11]. in Gbudue and Torit states, the IGR was used for the construction of the airstrips in the state capital which facilitated access for much needed humanitarian assistance provided by various UN agencies, Non-Government Organizations (NGOs) and other stakeholders..

The most outstanding contribution of the PFM project was the institutional capacity built in SRAs and accountability fostered in public finance governance and management at the sub-national level. This was an assessment shared by a broad section of beneficiaries of the Project including SRA officers and SLA Legislators as well as CSOs. It is also supported by objective criteria to the existent that SRAs contributed to more revenue being collected and more social services offered. Legislators disclosed that from the Project's capacity, they are better equipped to perform budget oversight. In this regard, the project's key support was the elaboration and enactment of the SRA Acts by the SLAs and ascension into law by State Governors which led to establishment of functional State Revenue Authorities (SRAs) in the six states. This achievement was buttressed by building capacity of those institutions and their employees to administer a modern revenue authority. It went further to build capacity of members of State Legislative Assemblies (SLAs) to better scrutinize budgets in support of their oversight functions to have accountability in the management of public resources.

The unintended benefits of the PFM project in the governance of states included a strategic role in the Government's broader political vision. The project promoted taxation which contributed to a 'culture of participation and citizenship' within the norms of democratic governances[12]. The payment of taxes by the citizens at any level government encourages participation. Paying taxes is a manifestation of the social contract between the government and the governed. A contract is a two-way street with the logic that the taxes should yield public services in return to benefit the taxpayers and wider society. Indeed, the best-case advocacy for citizens paying taxes is made by the public services which are provided from those taxes. Setting up SRAs in South Sudan enthroned participation to achieve community shared goals which served as a catalyst for peaceful co-existence in communities which had been at war for over twenty-one years.

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[10] Revenue Collection in West African Countries, 2011 - 2017: Shifting Tax Bases, ATAF/WATAF Publication

[11] The Project defines Social services are largely defined as outlays to health, education and emergency assistance to meet dire needs of the population.

[12] The DFID arrived at the same assessment when they supported the establishment of the Rwanda Revenue Authority in 1997. See DFID (2004) "Workshop on Capacity Development in PFM", Mimeo, Berlin, September.

The PFM project supported capacity building for the oversight role of SLAs in the budgetary process. This knowledge and practice inculcated checks and balances in two arms of government, executive and legislature, thus adhering to a one of the basic principles of democratic governance. Oversight by the legislature involved budget approval and continuous monitoring and evaluation of budget implementation which are both central to transparency and accountability in managing the public purse.

How the budget is expended and approved is equally as important as how revenues are raised. The modus operandi is embodied in the constitution and Pubic Financial Management Act, and skirting the laid down laws and regulations is at the heart of fiduciary risks in fiscal management. By supporting legislative oversight and accountability in budget management, the project did support best practices in this regard. However, the security deterioration in 2016 provided a justification for the executive not to refer to legislative approval in the following two years. In mature democracies, even the war budgets are approved by the legislature, this was not the case in 2017 and 2018 in the three states visited by the summative evaluation.

3.2 Effectiveness

The effectiveness of the Support for PFM project was assessed vis-à-vis the achievement of the project output and contributions to the country programme outcomes and outputs, the SDGs, the UNDP Strategic Plan, national development priorities, responsiveness to national constituents as well as the monitoring and evaluation framework. The summative evaluation rated the effectiveness of the Support for PFM project as *Satisfactory*.

3.2.1 Achievement of Project Output

A pertinent summative evaluation question is whether project Output was achieved? The output of the PFM Project is Output 2.4. National and sub-national governments' capacities developed for tax and trade policy harmonization, revenue diversification, expansion of fiscal space and more transparent utilization of public resources. The relevant impact metric is non-oil revenue collected by SRAs which were assessed under the chapter on Impact.

The results of the implementation of activities associated with the indicators listed below measure the effectiveness of achieving the Project Output and detailed under Annex 4:

- Number of unified tax structures and systems operational at state level.
- Percentage increase in the number of taxpayers submitting tax returns.
- Proportion of tax officers demonstrating increased knowledge understanding in improved revenue administration; and,
- Percentage of SLA members demonstrating increase understanding of budget monitoring, analysis and expenditure management.

The PFM Project supported the development of Six (6) Revenue Authority Acts published and enacted by the SLAs as well as assented by the Governor in Jubek, Gbudue, Torit, Aweil, Gogrial and Jonglei. A unified tax rate policy document was developed, published and distributed to all states. The project facilitated the establishment of a unified tax system at the states level through capacity building of commissioners and SRA board members, and adoption of harmonized tax management system to enhance integrity, transparency, and accountability in public finance.

In sum, two hundred and fifty-eight (258) commissioners, board members and tax officers were trained under the project. Specifically, 120 (46 female) policy-makers and senior civil servants were trained on government revenue modernization and reform policy and their role in the implementation process, while 60 tax officers (10 female) were trained on tax jurisdiction, non-oil revenue mobilisation, and new harmonized tax regime at the state level. Two hundred and forty-six (246) state legislators and thirty-three (33) officers of ministries of finance were trained in the six states.

All achievements were above targets except for increase in taxpayers filing returns, for which, data was not available. All SLA members interviewed expressed usefulness of the training received and expressed the view that it has sharpened their skills on budget oversight. Of the 258 non-legislators trained, the bulk of the participants came from Jubek state where ninety-four (94) members (39 female) attended the training on gender responsive budgeting. It is the biggest state that also hosted the events with large attendees. The project was effective in mobilizing the requisite human and material resources including facilitators, training materials, attendees and training facilities, to achieve these activity results in terms of the number of attendees and gender distribution.

Overall, the establishment of the SRAs showcase the result for the effectiveness of the trainingand allowed SRAs to collect more non-oil revenue. The training imparted increased the competences of participants who were responsible for moving forward the process for establishing the SRAs. Significantly, attendees who were SRA board members deliberated on the contents of the draft SRA Bill and approved it for consideration by the state Governor. The governor in turn, tabled the Bill in the SLAs where attendees of the training debated it before enacting and returning it to him for accenting into law. Commissioners had the training to restructure SRAs in accordance with the best practice on functional approaches derived from the non-oil revenue administration training.

The PFM Project raised non-oil revenue in the states and expanded the fiscal space for more social services expenditures and contributed to the recovery of the economies of six states. The totality of economic activity is measured by the gross domestic product which is constituted by consumption and investment by public and private sectors and net exports. The increased states government expenditures, that is, public consumption, financed from the non-oil revenue raised through contribution by the project increased economic activity and recovery in Jubek, Gbudue and Torit.

3.2.2 Contribution to UNCF, UNDP CPD and SDGs

The Project was aligned to the UN Cooperation Framework 2019-2021 Outcome 2: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity, and UNDP Country Programme Document (CPD) 2019 – 2021 Output 2.4. National and sub-national governments' capacities developed for tax and trade policy harmonization, revenue diversification, fiscal space expansion and more transparent utilization of public resources. The Project contributed to two of the six signature solutions of the UNDP Strategic Plan namely, 'Signature solution 1: 'Keeping people out of poverty' (SDG 1.1.1) which seeks to mitigate against 'barriers and vulnerabilities that keep people in poverty or that push them back into poverty, including when shocks and crises occur' and 'Signature solution 2: Strengthen effective, inclusive and accountable governance' to support core governance functions and provision of social services at the state level.

By reaching down to the sub-national level closer to the local communities, the PFM project is in consonance with the intention of the 2030 Sustainable Development Goals (SDGs) to "leave no one behind" and "reach those furthest behind first" (paragraph 4)[13] which is part of the vision and approach of the UNDP's Strategic Plan 2018-2021[14].Given the national context of a post-conflict country dogged by civil strife and balance of payments vulnerabilities, the PFM project answered directly to the UNDP Strategic Plan's quest to address such development challenges by 'eradicating poverty in all its forms and dimensions' and 'building resilience to crises and shocks' (page 10).

Increased social services including outlays to health and education financed by the expanded fiscal space attributed to the Project supported poverty reduction directly. The States of Gbuedue and Torit constructed airstrips paid by state's internally generated revenue earmarked for that purpose and achieved a nexus between development and humanitarian aid. It was utilized by UN humanitarian agencies and NGOs alleviating the dire livelihoods needs of the population.

The Project envisaged that generated non-oil revenue would also fill up states' fiscal gap to complement the ongoing humanitarian assistance and sustainability of humanitarian assets which are being created and this was achieved. The project was strategically linked to UNDP's strategic policy frameworks and SDGs and rated *Highly Satisfactory*.

3.2.3 Contribution to South Sudan's National Development Strategy (NDS)

There were two National Development Strategies during the implementation of the Support of PFM project, one in 2016 and another in 2018[15]. Both versions sought to reduce dependence on oil revenue as a PFM strategy. The later version has an economic cluster strategic priority action that seeks to reduce the country's heavy reliance on oil revenue which in 2019 was 99% of exports,

[13]2030 Sustainable Development Goals
[14] UNDP Strategic Plan, 2018-2021
[15] A National Development Strategy was first elaborated in 2011-2013 and it met with formidable challenges that hampered its implementation and was then extended to 2016 and the latest version in 2018 was used throughout this report. The economic cluster relevant for PFM show significant similarities between the 2016 and 2018 versions pertinent for the life of the project.

95% of total revenue and 60% of the gross domestic product (GDP), and minimize the economy's vulnerability to oil production disruptions and volatility in international prices. It remains therefore, a national effort at all levels of government to intensify the mobilization of non-oil revenue to finance implementation of the NDS as part of key reforms in PFM and investments for economic diversification. The PFM Project enhanced capacity of states in non-oil revenue mobilization, budgeting and public accountability in consonance with the country's priorities to reduce dependence on oil receipts.

The NDS also has an Accountability Sector with the desired outcome to achieve 'a cohesive, efficient and effective accountability sector' and prominently, to have as output 'More transparent and accountable governance arrangements'. The PFM project reinforced the democratic dispensation of checks and balances between the Executive and Legislature in the budget process. The project-built capacity of 240 members of the National Assemblies in the six states to effectively perform their oversight functions in the approval and oversight of state fiscal budgets to enthrone transparency, accountability and probity in the management of public resources. Thus, the Project was closely aligned to the NDS regarding priorities in revenue mobilisation, strengthening governance institutions and financial accountability and thus rated *Highly Satisfactory*.

3.2.4 Responsiveness to national constituents

The PFM project responded positively to the needs of the national constituents and changing partner priorities albeit, with some critical lapses. The states in South Sudan needed a focus on non-oil revenue to generate increased revenue to finance social services and reduce dependence on oil receipts, the objectives of the SRAs established under the Project and training received answered to this strategic pivoting in revenue mobilization and management. SRAs required an enabling legislation to usher in a modern revenue administration and accompanied by a governance structure which were supported by the Project. The Board and senior management needed to acquire the requisite competences to steer the affairs of the SRAs and the project made that possible in the six states. In the SRAs there was a critical need to have the IT infrastructure and training to have a taxpayer database to grow the tax base for more revenue intake; however, this aspect of the Project was making very slow progress.

The vulnerable groups were the most adversely affected during hostilities. The budgetary outlays in support of gender and orphans would augur well to alleviate their plight. The Project stepped up to this dire need and proffered training in gender-based budgeting; however, the summative evaluation found no evidence that it had any impact. The SMoFPs and SLAs which had this training did not practice what they learned. Indeed, there was hardly any serious thought to gender expressed by the parties during interview and while expenditure line items on gender are created in fiscal budgets, no allocations were made; albeit, state budgets had expenditure line items, but no resources allocated.

While impact through the gender mainstreaming in the budget was minimal, the project contributed directly to gender equality, the empowerment of women and the realization of human rights with mixed results. The project has commendably focused on women and kept gender disaggregated statistics. The project sought to build capacity in gender mainstreaming in the budget and encouraged gender parity in employment in SRAs and SLAs as well as training programmes organized by the project. Women were well represented in the capacity building programmes offered by the Project, accounting for 38% of policy makers and senior civil servants, 17% of tax officers and 41% of legislators. On all three measures, the gender disparity is poles apart from the national population but quite close to what obtains in SMoFPs, SRAs and SLAs. This serves as commentary for increased employment of women in these institutions.

Furthermore, there have been two female Commissioners Generals in the three SRAs visited by summative evaluation, a good record. However, the boards of SRAs and members of Public Financial and Accounts Committee (PFAC) have less than 25% females. In SRAs and SLAs women do not account for more than 25% and 15% respectively. While in the general population there are 52% male to 48% female and the global average is 51% female to 49% male[16]. Between mainstreaming in the budget which was moderately unsatisfactory and direct project contributions to gender which was satisfactory; on balance, the summative evaluation rated gender as *moderately satisfactory*.

To safeguard the human rights of citizens, they must require and insist on timely publication of documents that would allow them to make informed judgments and interventions in budget process. A Pre-Budget formulation document, mainly an executive budget proposal (EBP) would allow CSOs and businesses to make contributions at the formulation stage through participatory budgeting. The EBP is approved and enacted by the legislature into the approved or enacted budget (EB). It is the right of citizens and CSOs to have access to these documents to engender oversight and accountability of the executive. The absence of dissemination of fiscal budget information beyond the legislature to the public was rated *moderately unsatisfactory*.

While these documents are produced in the states, the Executive shared them with the legislature. The project upgraded the competences of legislators as the people's representatives to exercise better informed scrutiny of the EBP and oversight of the EB. Furthermore, it is the right of citizens to hold their institutions accountable, the project developed and publicized the SRA Acts making it readily available to the citizens for ready scrutiny of tax administration. This result was rated satisfactory. Nowadays, a website is a ready platform for disseminating these documents and the UNDP has a PFM site which can be used and should be uploaded promptly. On the net on human rights, the summative evaluation gave a rating of moderately satisfactory.

[16] Care.org

Overall, there was an expanded fiscal space partly on account of increased non-oil revenue realized through the contribution of project led to more expenditure in state budgets, then all state constituents benefitted from the Project. In Jubek state, expenditure on goods and services rose cumulatively by 469% between 2016/17 to 2019/20, while outlays to the education and health sectors grew by 460% and 114% respectively. The data is not disaggregated further to pinpoint other constituents that benefitted outside of the tax officers and legislators who were the direct recipients of the Project's capacity building.

3.2.5 Monitoring and Evaluation

The effectiveness of the Support for PFM project's monitoring and evaluation (M&E) framework was assessed to be *Satisfactory,* predicated on *Moderately Satisfactory* design and *Highly Satisfactory* implementation. The project document design had a UNDP standard, but didn't highlight the importance of mainstreaming policy or institutional needs. Furthermore, the indicator on taxpayer data did not take full cognizance of the paucity and ineffective taxpayer data recording but assumed the IT components going live, which did not happen. Thus, there was no tracking of this output indicator. Within the confines of the shortcomings mentioned above, the M&E activities conducted in the annual reports, in the absence of a mid-term review, was highly satisfactory. Thus, the combined rating for the project's M&E framework was rated *Satisfactory*.

Project reports were supposed to be conducted quarterly, annually, mid-term review and final evaluation. The Project successfully achieved annual reports for each phase 1 to III and NORMA. The quality of the reports was satisfactory and provided the bases for not only quality assurance review of project implementation, but also filled data gaps and facilitated learning and change management. It showed that the annual plans submitted to the Board benefitted from annual reports particularly lessons learned in performance. The project was adept at monitoring and managing risks, it was highly significant how the project managed overall security risks in the country to maneuver and continue with project implementation in the states while other donor interventions ceased operations.Overall, M&E workedout as planned and implemented effectively.

3.3 Relevance

The summative evaluation 'assessed the relevance and strategic positioning of the project in South Sudan's public financial management and improved service delivery needs' and rated the PFM Project as Relevant'.(Improved service delivery is taken up under sub-section 3.7.1: Impact). Public financial management (PFM) involves a set of laws, rules, processes, and systems deployed by central and sub-national governments to mobilize revenue, fiscal budgeting (allocation and spending) and account for public funds through oversight and auditing results. The Support for PFM Project increased non-oil revenue and enthroned accountability in public resources for optimal social service delivery in the states of South Sudan. Relevance was adjudged by assessing whether the Support for PFM project objectives answered to Government's national PFM agenda and national development priorities, the theory of change for the relevant country programme outcome; lessons learned from other relevant projects; UNDP Strategic Plan and the SDGs; and, contribution to gender equality, the empowerment of women and human rights.

3.3.1 Government's national PFM agenda

The priorities of the Government's PFM agenda are sourced from the state and national fiscal budgets and Budget statements and policy framework agreements with the International Monetary Fund (IMF) in the short term, and the National Development Strategy (NDS), 2018-2021, in the medium term.

The national fiscal space of South Sudan is quite constrained with an overall deficit that more than doubled from -6.5% of GDP in 2017 to a projected -15% in 2020 (IMF, 2019 Article IV). The deficit was funded by high powered money in the form of subsidies from the Central Bank of Sudan (CBOS). It is therefore little wonder than end-period inflation rate accelerated from 25.2% to 70.2% for the same periods. The culprit behind this macroeconomic malaise was the spending which rose markedly from 13.7% to 21.4% of GDP, while social spending including health and education expenditures rose marginally from 0.6% to 07% of GDP at the national level (Table 4b, 2019 IMF Article IV). On the obverse, social spending in the states, which the Project sought to impact as enunciated in the theory of change, was largely funded by transfers from the national Government, which declined from 2.3% in 2017 to 1.8% of GDP in 2020 with growing arrears[17].

A net nationwide contraction in social spending leading to 2020 must be viewed against significant demand for social services indicated by a rise in poverty headcount ratio from 50 percent in 2012 to an estimated 91.9% in 2019 (UNDP Human Development Index (HDI). The country still had significant humanitarian needs which remain quite urgent that well targeted public service delivery spending can contribute to alleviating. In 2020, the World Food Programme (WFP) reported that one in every three South Sudanese was in need of humanitarian assistance and about 4 million people remain displaced with just over half of them as refugees in neighboring countries. "The country remains in a critical period of unprecedented severe food insecurity with 6.48 million people considered food insecure at the height of the 2020 lean season"[18].

Thus, the IMF maintained that "Given pressing needs for social and capital spending, achieving the deficit target (1% of GDP) would require substantial revenue mobilization"[19]. By raising revenue to fund delivery of social services at the sub-national level, the Project is therefore well anchored in PFM imperatives of South Sudan in terms of domestic revenue mobilization and public service delivery.

The tight fiscal position and widening expenditures including social services must also be set against the reality of lack of financing options occasioned by low oil receipts and domestic

[17] Human Development Reports, 2019

[18] World Food Programme South Sudan Country Brief, June2020

[19] All data and conclusions in this paragraph are from IMF-South Sudan 2019 IMF Article IV Consultations

revenue, near debt distress and virtually no budget aid[20]. Total revenue and grants declined between 2016/17 and 2019/20 from 36.5% to 32.0%of GDP due to lower oil receipts which decreased from 32.8% to 27.9%of GDP, while grants registered zero inflows. On the obverse, non-oil, which the PFM sought to raise at the state level, rose by about a percentage point during the same period at the national level from 3.2% of GDP to 4.1%[21]. During those four years, socio-political insecurity and fiscal dominance facilitated lapses in accountability and transparency in revenue and budget management to compromise effective and efficient PFM.

The IMF observed that "with falling revenue, high inflation, and expenditure pressures, financial controls were circumvented". This report also indicated that in the states visited oversight was circumvented, referring the budget estimates to the legislature; thus, reflecting the same fiduciary risks playing out at the national level.

Interventions proposed by the Government to strengthen PFM included the urgent need to improve oil revenue management and addressing the lack of transparency of the public oil company, Nilepet. The priority policies should focus on raising non-oil revenues and reprioritizing budgetary spending. Streamlining expenditures entailed elimination of ghost workers and developing cash forecasting and annual borrowing plan as well as auditing the current stock of arrears and credible clearance strategy.

On revenue administration, the National Revenue Authority (NRA) was established in 2018 and introduced automation and an electronic platform as well as integration of customs and tax systems. The IMF estimated that domestic revenue collection improved as a result. However, the Fund noted that the recruitment of the core management team and staff are critical for further progress. The tight financing position and lackluster PFM management at the national level filter to the sub-national in the form arrears build-up in transfers to the latter.

In line with the policies and interventions proposed in the current PFM context at the national level, the Support for PFM project established State Revenue Authorities (SRAs) and built the staff capacity in six states to collect non-oil revenue as a strategic option to reduce the country's dependence on oil revenue. The project also built the capacity members of State Legislative Assemblies (SLAs) and improved accountability of budget management by strengthening budget oversight; albeit, when hostilities raged in 2016, similar lack of controls that prevailed at national level also happened in the three states visited by the summative evaluation. Thus, multiple interventions of this kind of PFM project will be required to markedly address PFM development challenge of delivery of social services at the sub-national level and treating fiduciary risks must be a priority of PFM in South Sudan[22].

[20] IMF South Sudan 2019 Article IV Consultations
[21] Ibid
[22] See Subsection 3.7.1 for an impact assessment of this Project on delivery of social services.

3.3.2 The National Development Strategy and the theory of change

The theory of change of the Support to PFM is consistent with the National Development Strategy (NDS),2018, economic sector outcome, to achieve a viable economic stability and growth through enhanced revenue mobilization and financial performance as one its outputs. The NDS theory of change posits that sustainable economic growth and poverty reduction is driven by an expanded fiscal space centered on increased domestic resource mobilization and improved accountability in their use[23].The PFM Project also states that 'IF transparent and accountable non-oil revenue systems are established and operationalised at the state level', **IF** the oversight function of state legislative assemblies is enhanced', and '**IF** the capacity of the state ministries of finance in budget execution is enhanced', it would lead to increased non-oil revenue for financing more social services which would contribute to peace and governance in the South Sudan.

However, the primary stakeholders in the payment of tax are the taxpayers and they also benefit from it. Therefore, taxpayers are the missing element in this theory of change for increasing more revenue: "**IF** the taxpayers pay taxes on time". Indeed, if they do not, the desired results of increased revenue cannot be realized. In so far as the preceding UNDP PFM Project, 2014-2016, involved public awareness and sensitization on taxation transmitted through radio programmes, it may be viewed as a sequencing issue. However, the argument can never be made that there is such a thing as 'enough' public awareness on taxation anywhere particularly, in a new state like South Sudan. The effort to educate taxpayers on who, how, when and why to pay taxes must be an integral part of all PFM programmes and projects for the present and foreseeable future, if optimal results are to be realized from any theory of change.

In accordance with this theory of change, the project focused on three types of capacity building: transparent and accountable non-oil revenue collection, enhanced legislative oversight and capacity of state ministries of finance, which would lead to increased revenue collection leading to more social services which would consolidate the peace and governance. SRAs have been established and functional and raised non-oil revenue but not through e-taxation and automation as projected. The lack of automation and e-taxation blunted the achievement of a reliable taxpayer database which would have permitted better analysis and planning for expanding the tax base. The Project succeeded in training PACs of SLAs and they have the capacity to perform oversight functions. However, the risk was borne out that the Executive engaged in spending without passing through the legislature. Apart from training in revenue administration which ministries of finance benefitted, there was no other activity of the project customized for the budgetary process. While two pillars of the theory of change were adequately catered for under the phases covered by this summative evaluation, building capacity for budget management was dealt with in previous UNDP PFM projects to the states.

The PFM project succeeded in strengthening oversight functions of members of SLAs through customized training in fiscal decentralization, taxation policy, non-oil revenue administration and monitoring budget execution. All members of the Public Financial and Accounts Committees

[23] Fiscal Space in Developing Countries – Concept Paper, Gerard Chambas el al, UNDP Commissioned study, 2006

responsible for approval of PFM legal infrastructure including fiscal budgets and monitoring in the three states sampled benefitted from project training.

3.3.3 Lessons learnt from other relevant projects

The PFM Project fits strategically with past UNDP projects namely, Support to State and Support to Development Planning and Public Financial in 2015, which extended technical assistance to the state governments on budgetary planning and PFM issues. Prior projects supported PFM in the ten States started after signing of the Comprehensive Peace Agreement (CPA) in 2005 which entailed rapid deployment of IUNVs until 2011, when South Sudan gained independence and introduced a PFM Reform Strategy supported by international partners. The Public Financial Management and Accountability (PFMA) Act and the Civil Service Act were both approved in that year.

The UNDP supported Development Planning and Financial Management started in 2012 and scaled down in 2013 and closed in 2014 when donors lost interest because of armed conflict. The PFM Project in 2015 held forums attended by 80 civil servants from relevant states institutions that concluded on the following resolutions: Development of unified tax structure for all the states; Development of harmonised tax rate regime for all the states; Development of standardized training manual for capacity development and training for tax officers across the country; and, Stakeholders training workshop for members of state legislative assembly from all the ten states, including representative from the state ministries of finance and the ministry of local government and law enforcement.

The PFM Project, 2016 to March 2020, under evaluation built on those previous projects and embraced the conclusions reached at the forums as its main activities results. Simultaneously, other interventions by international partners in PFM at the sub-national levels included the World Bank funded Local Governance and Service Delivery Project (LOGOSEED), which focused in 12 Payams in Western Equatoria and Lakes states, constructing education and health facilities, rehabilitating boreholes and opening access roads in the Payams; and, the European Union Technical Assistance for Public Financial Management and Payroll (EU-TAPP) project executed by ECORYS built human capacity in PFM in all 10 states.

The PFM Project enhanced public expenditure capacities to improve access to basic services by leveraging on earlier projects and providing technical assistance to the state governments. The provision of technical assistance and training by previous projects to local governments by UNDP and other donors laid a foundation for acceptable structure of budget estimates, budget speech and standard administrative budget preparation process as well as their publication. The quality of the PFM Act which was also in place and prescribed budget approval process through the legislature was satisfactory. As a result, the budget information products produced by the Jubek Ministry of Finance were up to par while less so in Gbudue and Torit. In these three states, the stipulated approval process was not followed or significantly delayed in 2017 to 2019 as allocations to security took a lion share of budgets and budget approval through the legislature was skirted.

Notwithstanding, these results achieved by earlier projects created the initial budget outputs that allowed the PFM to leverage on them and go one step higher in focusing on accountability of budgets to improve their relevance, efficiency and effectiveness. The budget products facilitated by past projects were produced with satisfactory quality in Jubek state but sub-standard in Gbudue and Torit. Under the PFM project, initiatives on the budget process did not extend to the core functions of ministries of finance. Thus, of the three recipients of human capacity building, tax officers, legislators, and officers of ministries of finance, two out three were achieved, while the sustainability of trained members of assemblies requires another supporting strategy because of their turnover after every parliamentary plebiscite.

3.3.4 UNCF, UNDP Strategic Plans and the SDGs

The PFM project was relevant and well nested in the Interim Cooperation Framework (ICF) of the United Nations Country Team (UNCT) in South Sudan - Recovery, Resilience and Reaching the Most Vulnerable2016-2017,and the UNDP Country Programme Document (CPD) 2016-2017and as well as to later versions, the UN Cooperation Framework 2019-2021 Outcome 2: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity, and UNDP Country Programme Document (CPD) 2019 – 2021 Output 2.4. In the past three years of the earlier versions including 2018, fall within the project implementation period while only one year of the later ones, the discourse here is on the former. These UNDP frameworks were by design correlated with the global 2030 Agenda and Sustainable Development Goals (SDGs).

The ICT contended with the lessons learned from the international assistance in the years leading up to the conflict in 2013 and resolved to address the "need to engage more strongly with the government and the state as it connects with people at the local level around the country", and the "need to become more inclusive, accountable and responsive to the needs of the population" as well as to ingrain a culture of peace in the socio-political fabric. In response, the ICF 2016-17 was based on: "realism in setting goals and targets in a country confronted with a huge development deficit; recovery from the serious set-backs of recent years; resilience of people, communities and institutions; reaching the most vulnerable who have been harmed most by the crisis; strengthening institutions and capacities so that they can better sustain peace and stability".

The UNDP Country Programme Document (CPD) 2016-2017 has two main pillars: "(a) More resilient communities and reinvigorated local economies; and (b) Strengthened peace and governance". Raising non-oil revenue for funding social services at the state level was the development challenge addressed the PFM Project. It is well in synchronization with the former pillar of the UNDP CPD; and, the Project has the second pillar as its main outcome namely, strengthened peace and governance. The CPD is well focused on peace and governance buoyed in the context of South Sudan embodied in 2018 R-ARCSS to usher in a stable government of national unity and functioning institutions. The relationship between the Support to PFM Project to the UNDP CPD was rated relevant.

The UNDP CPD priorities are guided R-ARCSS and 2030 sustainable development agenda, implementation is through the anticipated formation of the Transitional Government of National Unity (TGoNU) which took place in February 2020. In line with the outcome of peace and governance, the PFM Project raising revenue for social services at the states level is strengthening to success factors for the TGoNU by alleviating depressed livelihoods at the sub-national levels and helping to put trust in the unity government. Undoubtedly, public trust and confidence is critical for the survivability of the TGoNU.

The CPD emphasized the sustainability of institutional and human capacity development considering the massive economic and administrative destruction that has resulted from more than two years of conflict. The PFM project focused on building capacity of SRAs to collect non-oil revenue, and enhanced the capacity of PACs in SLAs to perform oversight functions and SMoFPs for budget management, which are aligned with the UNDP CPD to seek the sustainability of the these three institutions.

The Support to PFM Project was relevant to the Sustainable Development Goals (SDGs) Agenda 2030.The UNDP has a signature solution that identified a set of approaches to the 2030 Agenda which are keeping people out of poverty; governance for peaceful and inclusive societies; crisis prevention and increased resilience; environment nature-based solutions for development; clean affordable energy; and, women empowerment and gender equality.

The PFM Project shares as its overall outcome, peace and governance, which tallies with governance for peaceful and inclusive societies. The Project also answers to the development challenge of sub-optimal service delivery at the sub-national levels, which addresses the 2030 priority of eradicating extreme poverty or as the UNDP would have it, 'keeping people out of poverty'. These alignments allow South Sudan to be matching towards achieving the SDGs as projects and programs that have shared objectives with the SDGs are implemented.

3.3.5 Contribution to gender equality, the empowerment of women and human rights

The global strategy is to mainstream gender in policies, planning, projects and programmes. The South Sudan: Gender Equality and Women's Empowerment Strategy, 2016–2017, in alignment to the global strategy, UNDP seeks to mainstream gender in its own strategies, work plans, and country programme documents.

In line with this position, the PFM Project taught gender mainstreaming as part of budget management in state budgets in South Sudan. Officers of SRAs and SMoFPs as well as members of SLAs from the six states were trained in gender mainstreaming covering both revenue and taxes, and spending allocation. In terms of the capacity building programmes organized by the Project, women, on average, comprised 18% and 25% among tax officers and legislators respectively. Over the life of the Project, two SLAs have had women Commissioners General and constituted less than 10% in the PACs of SLAs.

However, the summative evaluation found no evidence of a conscious or deliberate gender mainstreaming in the budget being practiced, or considered, by ministries of finance or the legislatures. It is neither a practice de jure nor de facto in the states sampled. The Government has enunciated a 'South Sudan National Action Plan 2015 – 2020 on UNSCR 1325 on Women, Peace and Security and Related Resolutions'. In Torit, there is a ministry of gender with allocations from the state budget. The work of the ministry is, however, largely promotional and synchronized with the work of international non-government organization (NGOs) focused on issues such as early marriage by girls. Women empowerment CSOs are also funded by these NGOs and share the same bias. Women CSOs should be the primary vehicles for advocacy of gender issues targeting ministries of finance and SLAs to increase allocation to their causes. It was apparent that neither the gender ministry personnel nor women CSOs interviewed, had strategies to influence gender mainstreaming in the budget depicting a dire need for capacity building in this regard.

3.5 Efficiency

The Support to PFM Project was fully funded at US$ 4,427, 334 with co-financing by GoJ (US$ 1.8 million), AfDB (US$ 2.3 million) and UNDP (US$ 0.47 million) while registering 100% disbursement and over 95% implementation rates. The finance and co-financing were rated Highly Satisfactory, given the promptness of disbursement by the donors to the full extent of the commitment and the seamless administration of finances by the Project.

Efficiency questions pertain to the project management structure, UNDP project implementation strategy and execution and economical use of financial and human resources. Overall, Efficiency of the project rated *Moderately Satisfactory*, while the structure of the management of the project was efficient in generating results it was not fully complimented as envisaged.
The variance with actual structure provided cost savings in human resources but resulted in less engagement with beneficiaries and there were no IT platforms in the SRAs introduced by the Project for data and information recording of taxpayers during the period of this evaluation. It was subsequently reported by the Project team that the dismissal of the Commissioner General and perceived lack of leadership and accountability at the NRA level led to cancellation of the ICT procurement process by the donor.

3.5.1 Project management structure

The PFM project management structure as outlined in the project document was quite efficient in generating the expected results. The Project document had project management that was constituted by a Board, Head of Human Development and Inclusive Growth Unit served as Team Leader and Quality assurance Programme Analyst, Technical Specialist/Project Manager, IT Analyst (2), Project Associate (1), Revenue Analyst (1) and Project Drivers (2).

An assessment of whether the project management arrangements, approaches and strategies were well-conceived and efficient in delivering the project showed that the agency had moderate shortcomings, implementation of some of the five management categories namely, EA coordination & operational matters, partnership arrangements & stakeholder engagement, finance & co-finance, M&E systems, and adaptive management (work planning, reporting &

communications, have led to a moderately efficient and effective project implementation and thus, attracted a rating of *Moderately Satisfactory*.

Coordination and operational management were also assessed as *Moderately Satisfactory*. UNDP the IA and its SPACE Unit hosting the project implementation unit (PIU) served as the Implementing Agency (IA) while the SRAs and SLAs served as the main Executing Agencies (EA). Risk management concerning the implementation of the activities was good, but for the IT component and lackluster support to beneficiaries. The success of the management of the project was vested in its adaptive management within a difficult conflict and post-conflict context. When asked whether they found the delivery of goods and services under the project satisfactory, of the stakeholders in the three states visited, all but one respondent answered yes. Beneficiaries indicated that after the first Project Manager, the momentum of Project implementation decelerated.

The Project records and data were not centrally located within the PIU and not readily accessible. It was a challenge to access basic project data and information such as list of Commissioners General and members of SRA boards and actual project expenditures. The non-oil revenue collected by SRAs, size of tax bases and spending in social services were also not available. These are basic data and information that inform results of the project and not good practice to rely on annual reports by consultants to acquire them. Indeed, the primary sources of the taxpayer and spending data are the SRAs and SMoFPs and they did not have the records or not compiled in formats that could be shared. The project was strategically linked to UNDP's strategic policy frameworks and SDGs and rated *Highly Satisfactory*.

Management and delivery of capacity building by the Project was considered successful and rewarding by the beneficiaries. Legislators and tax officers said they had access to a textbook on Non-oil Tax Administration however, they wished to handouts from the training programmes which could serve as reference. The summative evaluation did not have access to end of training evaluations by attendees to document the effectiveness of the training from the perspectives of beneficiaries.

3.5.2 UNDP project implementation strategy and execution

The UNDP project implementation strategy and execution were efficient and cost-effective with minor adverse consequences on results. As at February 2020, there was a Board and the project management was moved to the Strategies, Policies and Capacities for Economic Management (SPACE) unit which had no head and thus, there was no Team Leader for the project. The National Economist was doubling as Technical Specialist and Manager while the recruitment process was ongoing for a substantive manager.

There was one IT Analyst and a UNV serving as Project Associate as well as one driver. The cost for a full staff complements for general management was projected at US$ 296,000. Since all the personnel were never in place and apart from the IT Analyst, all other existing staff devoted part of their time on other assignments, and against the backdrop of a *Satisfactory* rating registered overall for project performance, then significant cost savings were realized.

The project registered economical use of financial and human resources. The project generally delivered short-term outcomes in a timely and efficient manner in relation to planned inputs. However, there was underutilization of funds related to provision of basic infrastructure such as solar panels for SRAs, which was not achieved. Secondly, the entire IT support to SRAs was minimally realized as Jubek state was supplied with two desk top computers, one printer and a photocopier. Thus, a major outlay on IT infrastructure for electronic tax infrastructure and related training activities are yet to be expensed.The project derived other cost efficiency through exploiting economies of scale and partnering with UNMISS which minimized the cost of maintaining effective field operations architecture and implementation savings by building synergies with earlier project phases.

Box 2: PRM Project Output Indicators

The results for three of the four output indicators were achievedat projected costs. Number of unified tax structures and systems increased from zero in the baseline to 6. Proportion of tax officers demonstrating increased knowledge understanding in improved revenue administration increased from 5% baseline and rose to 45%. Percentage of SLA members demonstrating increased understanding of budget monitoring, analysis and expenditure management from zero to 50%. The associated activities that led to these results were achieved in the timelines, estimated costs and within the annual budgets.

3.6 Sustainability

Sustainability is viewed from four risk categories (financial, economic, socio-political, institutional & governance). The present status with the project intervention is discussed and assessed going into the future. Overall, it is likely that SRAs would over time proffer benefits to the states including increasing non-oil revenue and SLAs would continue to have oversight and engender accountability in public resources.

Therefore, likelihood for sustainability of the project benefits was rated *satisfactory*. The SRAs would remain institutionally and financially sustainable within the confines of the available state fiscal space. Apparently, financing SRAs at levels that would increase their effectiveness is yet to be a priority of the states.

The risks pertaining to whether the SRA Act will be abrogated and whether SRAs will be closed at any point in future are quite remote. They are both here to stay and would endure and enhanced by appropriate reforms over time. The process changes of SLA oversight of the Executive branch introduced under the project will experience challenges and even setbacks; however, for as long as the current national Constitution applies and both arms of government exist in the states, the new normal will be oversight by the legislative over the executive branch in the budgetary process.

The challenges relate to how the powers that be in the executive would seek to circumvent this oversight process. Already, during and after the hostilities in 2016, the budgets were not tabled for debate in the legislature the Executive citing "security issues". However, these deviations would continue to be exceptions rather than the rule.

The institutional and staff capacities imparted by the project in SRAs are sustainable into the future. Given the current narrow employment market in the country, it is likely that the human capacity built through training under the project will be sustained in the SRAs and for the SLAs, it depends on the political outcomes whether the trained legislatures would continue to be returned after elections to serve. This means that there must be frequent training in SLAs to maintain a critical mass of members with the requisite oversight competences.

A risk factor to sustainability of human resources capacities is the older age bracket that dominates the managerial staff. Attrition is not a threat yet, as the job market is constrained offering limited greener pastures. In the short term, SLAs should develop induction courses for new entrants and refresher courses to impart new competences. In the medium term, a project may introduce a centralized training unit established in an appropriate location leveraging with the IT training hub envisaged in Jubek state. The staff of the unit would benefit from training-for-trainers. However, as institutions mature, each SRA should establish a training unit/department.

Sustaining capacities of members of the SLAs present an inherent challenge resulting from regular elections that compel a turnover at prescribed intervals. In the case of SLAs, the training to match this change in members would have to be outsourced, given the limited bureaucracy in the Assemblies. One of the options would be to identify an appropriate private training institution to serve as trainers once the competences are transferred through training-for-trainers. This solution would ensure the sustainability of knowledge and skills in the SLAs.

3.6.1. Financial Risks to Sustainability

Regarding the minimum requirements that the wages and salaries and operational costs of the SRAs and SLAs will be provided from non-donor funding are without doubt as this is already the case. What remains in doubt is the level of allocations from the state outlays, which if inadequate as it is now, can affect the effectiveness of both institutions. Government funds are limited, and these institutions have yet to prove their mantle to stake a greater share of the public purse. These institutions are permanent structures in the governance infrastructure and their costs of operation will be provided by the states without donor funding.

The current manual recording system of taxpayer information and data presents financial risks regarding revenue collection. Manual entries and records are easier to amend and therefore to falsify. In this context, accountability by the revenue administration has ebbed. Alternatively, automated processing and recording of data has intrinsic security safeguards which can the augmented by clearance levels for data imputing, amendment and extraction as well as oversight. Receipt books used currently can be duplicated and kept off the official records giving the taxpayer comfort, but the revenue easily pilfered. Therefore, as indicated already, introducing automation for processing taxpayer information and data recording must be a foremost priority for any future intervention in building institutional capacities in the SRAs.

3.6.2 Economic Risks to Sustainability

The likelihood of economic risks threatening sustainability of the benefits of the project was considered *Unlikely*. For as long as the revenue codes and the SRAs are in place, revenue will be collected. Since economic factors, income growth of persons and businesses, is the main determinant of tax revenue, economic growth would dictate non-oil revenue increase. The sustainability of revenue collection is guaranteed into the future while the levels depend on economic and income growth.

Furthermore, there is a strong positive correlation between investment in revenue authorities and revenue collected. Consequently, the obverse holds, if the authorities invest less in SRAs because of the economic context, falling oil prices due to the Corona Virus for example, then sub-optimal results will be obtained in revenue collection. However, institutions, process changes and capacity building under the project will endure because economic factors would not have consequences, given that public institutions do not engage in such private sector actions such as layoffs in times of downturns. On the obverse, a non-generalized or sector specific boom like higher oil prices, can create more lucrative jobs attracting trained talents from the SRAs. This scenario does introduce a higher risk for losing staff.

3.6.3 Socio-political risks to Sustainability

Socio-political risks may not threaten the Sustainability in terms of actual existence but can preclude their operations of SRAs and SLAs. Given the country's multiple flare-ups in hostilities in its brief history, the likelihood of socio-political risks threatening the benefits of the project being borne out is *likely*. The R-TGoNU must establish a track record of peace and governance before these socio-political risks could be considered differently to warrant change of this rating.

As the 2016 socio-political upheavals have already shown, the institutions (SRAs and SLAs) have endured but process changes (oversight by SLAs) were circumvented with the security situation as the driver. Some staff of SRAs and legislators have not returned to their posts.

The Government reintroduced ten (10) states instead of thirty-two (32) which will lead to the reconstitution of both SRAs and SLAs. The numbers in both would be expanded in state capitals which would warrant more capacity building interventions. The R-TGoNU needs to be tested and register a track record of stability and perseverance in the peace framework for socio-political risks to be considered benign.

3.6.4 Institutional & Governance Risks to Sustainability

Institutional Framework & Governance Risks to Sustainability are rated *Moderately Unlikely.*Apart from the Acts passed to establish the SRAs, both SRAs and SLAs derive their mandates from the National Transitional Constitution 2011 and the Local Government Act. They are therefore entrenched in the national institutional and governance frameworks. There is no conceivable political situation which would warrant abrogation of the existence of states and their attendant governance structures including SRAs and SLAs. From the recent past, the only contentious issue has been the number of states and the extent of decentralization according to the Local Government Act remained on course.

The Project reports record lessons learned which are integral to an exit strategy. It is also essential to share them with stakeholders and partners. Annual reports are discussed at the Board level where the Project's stakeholders are represented. However, the copies are not uploaded on the PFM website and apparently, no formal transmission mechanisms used by the Project to share lessons learned with beneficiaries, other UNDP units and stakeholders in PFM in South Sudan.

It is good practice to design sustainability exit strategy for donor funded projects that describes a plan describing how the Project intends to withdraw its support while ensuring that project benefits endure. The PFM Project did not have an exit strategy but a sustainability scaling up that envisaged role out of the Project from six to ten states.

The PFM Project succeeded in building capacity of legislators however, a sustainability risk was always present associated with term limits of legislators in the assembly that depended on public plebiscite which may occasion a high turnover of members. Therefore, it may be required that the same training must be conducted with every new batch of legislators. Going forward, UNDP should articulate an exit strategy that involves transferring the training competences to local training institutions or conducting training-the-trainers with local CSOs who would take over the training to sustain competences in the legislature.

3.7 Impact & Catalytic Effect

Impact is assessed in terms of Significant, Minimal or Negligible from the current status and towards the future and the PFM project. It is measured in terms of the outcome indicator in the long-term and output results in the short term. The main quantitative metrics for the latter are performance of SRAs primarily non-oil revenue collected and (budget and financial) bills passed by SLAs. The qualitative measures lie in the established SRAs, a key addition to the PFM governance system in the states, and increased competences of legislators to conduct oversight enthroning accountability and effective and efficient use of public resources.

These are flagship impacts of the project that would benefit the citizens for a long time and stands as a feather in the cap of the UNDP, GoJ and AfDB in the annals of development management in South Sudan. The impact and Catalytic Effect of the PFM Project was therefore rated *Significant*, while deserving *Highly Satisfactory* however, rated *Satisfactory* because there is still room for effective and efficient management of the SRAs and more robust oversight by legislators including insistence on gender, women's empowerment and human rights in the budget process.

Going in search of the data such as non-oil revenue collected to support this impact assessment, the summative evaluation found that SRAs are reluctant to provide revenue data and require the clearance by the Minister of Finance. However, it is good practice to publish revenue data in quarterly bulletins and annual reports or online. Nonetheless, the data is available from budget estimates and what is available of this data is presented in in Annex 6. So, the evidence is derived from limited cases or microcosm instead of a representative sample.

3.7.1. Impact

An assessment of impact of the PFM warranted definitional and causation issues to be cleared up. The objective indicator or outcome was the 'Number of targeted governance and security reforms implemented' for the attainment of 'peace and governance'. The PFM Project is one of sixteen programmes and projects in the UNCF to achieve the overall result of peace and governance in South Sudan. The minimum condition of successfully implementing the PFM project and achieving short term activity results and medium-term output – 'Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced' is non-oil tax collection capacity. It was shown that these results were all achieved at various degrees of satisfaction as rated in this report. The Project's contribution of establishing SRAs will remain a permanent feature of the governance structure of states in South Sudan. Effective and efficient as well as accountable SRAs have a pivotal place in the governance framework for pursuing the well-being of citizens of the states.

During this period, health and education services delivery increased by a cumulative 500% in Jubek State, while growth was recorded in the first of the PFM project in 2016/17 and 2019/20, no growth was registered in the intervening years when hostilities raged. However, grants and transfers from the national government funded the bulk of this increase and since revenue is consolidated, disaggregated data does not exist as to the contribution of IGR, which the PFM raised, to health and education expenditures. Furthermore, health and education data were not available to make an impact assessment with regard to communities receiving the services. The level and growth of actual expenditures on those services served a proxy one step removed from the recipients and therefore anecdotal. Indeed, the use of such a proxy does not give the state (quality and quantity) of health and education services reaching the communities before and after the project and assumes a number of essential spending issues including how closely related is the value received by the communities to the amount spent by the state, which is among many other important considerations in the context of South Sudan.

Gbudue and Torit states registered less impressive expansion in spending on social services however, the IGR was directly earmarked for construction of a functional airstrip in their respective capitals. These airplane landing pads serve as critical gateways for international and national humanitarian support to those states and would remain as durable assets.

Thus, the PFM project, through the airstrips, contributed to increased delivery of social welfare services by facilitating the reach of humanitarian assistance programmes to the needy, among others, in Gbudue and Torit. Probably, more importantly, IGR is a sustainable source of funding of public goods and services as well as development going forward.

The contribution of the Project to peace and governance discussed under the Outcome indicator peace and governance strengthened, also details the impact of the Project. The establishment of SRAs engenders a culture of ownership and partnership among the citizens in furtherance of democratic governance to achieve the political goals of peace and stability. The institutions are indispensable parts of the PFM system and their oversight by the legislature serves as veritable exercise in accountability of public resources management consistent with good PFM governance. Another indicator of impact of the PFM project is measured by the number of taxpayers filing taxes, predicated on the size of the tax base. The paucity of taxpayer information and data makes this metric unavailable. Firstly, as discussed in the theory of change, taxpayers have received inadequate attention to enable the main impact outcome, increased revenue. It is taxpayers, natural and legal persons, who pay the taxes. Prior to the 2016 PFM project, other UNDP interventions did engage taxpayers through education and sensitization over radio shows, but it was discontinued since then.

There is substantial room for a bigger footprint for the PFM project related to expansion of the tax base and revenue generation. For example, Jubek SRA estimates to have about 4,000 taxpayers collected from two counties. Since the state has fourteen counties, Lodu, Luri, Mangala, Gondokoro, Rejaf, Wonduruba, Lobonok, Bungu, Ganji, Dollo, Rokon, Lyria and Oponi, the taxpayer list can grow exponentially with the right institutional roll out initiatives. The wide scope for potential revenue is enough incentive to continue investing in growing non-oil revenue collection in the states and counties of South Sudan.

3.7.2 Catalytic Effect

The achievements registered in the six states can be scaled up and replicated. However, scaling-up would yield more effective results if the theory of change is expanded to include taxpayers and the budgeting process, which is a remit of the ministries of finance, should also come on board. The project was able to establish SRAs and build capacity process changes in SLAs to engender accountability in revenue collection. Under the ten states framework, scaling up is quite straightforward, given no hostilities, as it involves movement of tried and tested activities into four additional states and three administrative areas.

As other interventions are envisaged three issues ought to be taken on board: i)Widen the main stakeholders in the theory of change to include taxpayers; ii) Include the nexus between the state and local governments (counties and payams), with regard to budget planning, revenue collection and social services; iii)Strengthen the PFM legal infrastructure to address fiduciary risks identified in this summative evaluation; and, iv)Improve effectiveness and efficiency of SRAs by addressing enterprise risks and taxpayer compliance risks.

4.0 Conclusions

The socio-political backdrop of the implementation of the Public Financial Management (PFM) Project was the 2018 Revitalized Agreement on the Resolution of the Conflict in South Sudan (R-ARCSS) was holding and as the best indicator of peace yet, the Revitalized Transition Government of National Unity (R-TGoNU) was established in February 2020 constituted by the ex-warring parties. This new government was a highly significant and concrete step towards peace. Undoubtedly, consolidating the peace going forward requires citizens' confidence in the transitional government which can be engendered through the delivery of social services to which the Project contributed at the sub-national levels.

The summative evaluation rated the overall objective of the Public Financial Management (PFM) Project, as *Satisfactory (S)*, with demonstrated achievements of most of its objectives including the Outcome of strengthening peace and governance by expanding the fiscal space through raising non-oil revenue to fund social services provided to South Sudanese at the sub-national level. The Project which covered 2016 to 2020 is being extended to June 2021 under the Non-Oil Revenue Mobilization and Accountability (NORMA) project. It built institutional and staff capacity in six State Revenues Authorities (SRAs) and enthroned accountability in budgetary management through oversight of the Executive by State Legislative Assemblies (SLAs). There was a partnership of the Government of Japan, African Development Bank and the UNDP as Implementing Agency that funded the Project at a cost of US$ 4,427,334.

The summative evaluation found the PFM Project to be *relevant* and aligned to South Sudan's Vision 2040 and two National Development Strategy, 2016-2018 and 2018-2021, with a shared outcome to achieve viable economic stability and growth through enhanced revenue mobilization and financial performance. The Project was linked to the Interim Cooperation Framework (ICF) of the United Nations Country Team (UNCT) in South Sudan, 2016-2017 and 2019-2021 Outcome 2: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity. The Project was referenced to the UNDP Country Programme Document (CPD) 2016-2017 and 2019 – 2021: Output 2.4. In the past three years of the earlier versions including

2018, fall within the project implementation period while only one year of the later ones, the discourse here is on the former. These UNDP frameworks were by design correlated with the global 2030 Agenda and Sustainable Development Goals (SDGs).

The effectiveness of the Project was rated *Moderately Satisfactory* and there was a 500% increase in non-oil revenue which defined the output of project. The PFM Project's contribution to gender and women empowerment was also rated *Moderately Unsatisfactory* and denoted lack of gender mainstreaming in the budgets of the states. Human rights were also rated *Moderately Unsatisfactory* because budget information products were not published for public consumption to allow for wider participation in the process.

The impact of the project in revenue generation and service delivery contributing to peace and governance in the states of South Sudan was rated *Significant*. **The** established SRAs will remain a permanent feature of the governance structure of the states. Non-oil revenues have grown exponentially in the three states and internally generated revenue grew from 11% to about half of total revenue during the project's implementation while social services delivery increased by a cumulative 500% in Jubek State while Gbudue and Torit states registered less impressive expansion.

The sustainability of the project was rated *Satisfactory*. Already, the place of SRAs in the PFM system of the country is assured by the legal frameworks and will remain a priority for the longevity of the Government and prosperity of the citizens.

4.1 Lessons Learned

1) The international literature on the empirics on taxation suggests that withholding, automation and use of technology, efficiency of the tax system and spending by revenue authorities are main drivers for growth in tax collection[24]. Rightly, the project envisaged automation and electronics to support tax and taxpayer record keeping and should be prioritized.

2) A community of practice among tax administrations is developed through conducting training programmes for participants from different states which allows for the exchange of experiences and promotes best practices.

3) When there is political good will on tax reforms and revenue administration at the sub-national levels wider stakeholder consultations is developed and tax awareness and peer-institutional learning between State Revenue Authorities promotes national ownership as a pathway to sustainability.

[24] "Current Challenges In Revenue Mobilization: Improving Tax Compliance": M. Keen, et al, IMF, 2015

4) To achieve optimal results on state level efforts, it is critical to coordinate with national counterparts and other international partners operating in the public financial management (PFM) space and secure a shared purpose and objectives.

5) There could be more effective national ownership of programmes if state level interventions are integrally linked to the national priorities and the responsible national institutions have the ownership to implement the activities at the sub-national levels. Producing tangible results at sub-national levels enhanced national government ownership of the project which could potentially inspire similar reforms at the center. This, complemented by strengthened political good will on issues concerning tax reforms and revenue administration at the national and sub-national levels of government, presents a concrete pathway to furthering the nation-wide PFM reform agenda.

6) The late payment of salaries of staff of revenue authorities opens a risk for officers to compromise on their integrity. While there is earmarking of between 5% and 15% of revenue collected for the tax authority, the basic allocation of SSP 18,500 per month in one case is quite inadequate to discharge the services of the SRAs.

7) There are weaknesses in the Revenue Authority Acts enacted which have allowed the following: a Governor to summarily dismiss a Commissioner; a Commissioner signed for the withdrawal of revenue to be expensed by a sector Ministry even where it is reflected in the state budget[25]; Commissioners retaining revenue collected instead of surrendering to the consolidated revenue fund; and, boards of directors of the SRAs not meeting regularly (quarterly) as required by the SRA Acts which has provided space for Governors to micromanage SRAs such as instructions not divulge revenue data and making direct payments from revenue collected. These lapses enable the realization of fiduciary risks, weakening good governance by undermining institutional goals and denial of desired results such as increased revenue.

8) Much of the state generated revenue went to fund the airstrips in two states and thus, only indirectly achieving the intended purpose of funding social services. In the states visited, funding of health and education services is through transfers from the national government. Although, it may be reasoned that the IGR financing of these infrastructural projects freed the transfers that went to fund the social sectors through an opportunity cost logic.

9) There is an inherent sustainability risk in building competences of legislators because of turnover of members due to fixed term public plebiscite.

10) The paucity of taxpayer data, lack of reliable records and proper accounting are glaring omissions in SRAs which worked against effective and efficient tax administration for more tax collection and dampened specific strategies and efforts to expand the tax base.

[25] This was observed in Gbudue State with reference to outlays for the Summative Evaluation.

11) There was no mention of taxpayers paying taxes in the theory of change and no activity related to the output indicator for increasing the number of taxpayers filing taxes. Taxpayers are therefore a missing link in theory of change to raise non-oil tax revenue.

12) The issuance to tax clearance certificate (TCC) required for importers and motor vehicle licenses proved to be a factor that drove taxpayers to pay taxes. Invariably, the modicum of voluntary compliance came by way of TCC applications as they were required to pay taxes due before receiving clearance.

13) While women CSOs that focus on gender equality do exist in the states,they lack the capacity to influence the fiscal budget of the states.

14) The older age bracket of employees in the SRAs compromised absorptive capacity of capacity building and posed higher impact and sustainability risks to competences in the institutions.

15) Gaps in manning the project manager's position adversely affected performance and beneficiary partners' perceptions of the project's effectiveness.

16) There is inordinate micromanaging of SLAs by the SMoFPs which compromises technically based decision making and accountability in revenue administration.

17) How the budget is expended is equally as important as how revenues are raised, and budget approved. The modus operandi is embodied in the Constitution and Pubic Financial Management Act, and skirting the laid down laws and regulations as prescribed is at the heart of fiscal mal-governance. The Project did support best practices in this regard; however, the security deterioration in 2016 provided a reason (an excuse) for the executive not to refer to legislative approval in the following two years. In mature democracies, even the war budgets are approved by the legislature, this was not the case in the three states visited by the summative evaluation.

18) As a nascent post-conflict country, the citizens lack a culture of paying taxes. In the mature economies, the adage holds that there are only two truths, 'death and taxes'. This is the kind of mindset that drives voluntary tax compliance supported by robust legal prescriptions. By contrast, a taxpayer in Juba is reported to have retorted with regard to tax obligations: 'I fought twenty years for this country, why should I pay taxes'. Not paying taxes is a generalized phenomenon. It is indeed an uphill battle to inculcate a culture of paying taxes by the citizens though it is a basic success factor for increasing non-oil revenue.

4.2 Recommendations

A. Programmatic

1) The design of the project should be expanded to include taxpayers with a focus on taxpayer education, ministries of finance as the central policy arm and driver of the tax system and address fiduciary risks in the PFM system. These risks abound throughout the budgetary and revenue collection institutions and processes. The following risks should be addressed: Revenue Authority enterprise risks; taxpayer compliance risks, and fiduciary risks in budget execution to enthrone transparency, accountability and probity in PFM.

2) The collection of non-oil revenue should be underpinned by a domestic resource mobilization strategy that guides optimal taxation in the states, tax policies formulation and effective and efficient revenue administration.

3) In a post-conflict country like South Sudan with weak institutions and depressed work environments, for optimal impact, capacity ought to take a wider view by refocusing from capacity building restricted to training alone, but extended to human and institutional *productivity* which involves support to enhance the work environment through addressing - energy, furniture and equipment needs; strengthening processes through business process model and digitalization; elaborating strategic plan and administering staff appraisal frameworks; supporting wellness – staff health insurance plans; and, of course, training to upscale knowledge and skills.

4) The Project management unit should provide a one-stop-shop for data and information management in accordance with M&E tracking results requirement recording the project's activities and results, reports, outcomes, outputs, main stakeholders, principal beneficiaries, budgets and expenses.

5) To sustain stakeholder engagement the project should, in addition to a website which is functional, project staff should run a blog and provide interaction with stakeholders and wider community through an active WhatsApp phone link and Facebook and Twitter accounts. It should be started by the office of the Project Manager and transferred to a selected SRA as the energy supply, internet connectivity and automation infrastructure permits.

6) Given the quantum of social services delivered at the local government levels, counties and payams, there is need to start a development planning process to drive the budgeting process in the states from the payam level. All efforts must be mustered to elaborate integrated development plans at every level which would lead to the fiscal budgets at the state level.

7) The ICT component of the project should be fast tracked to enhance data management in SRAs which would enhance interventions, improve accountability, and aid revenue

collection and administration. The procurement process of the ICT equipment for the SRAs was on-going at time of the evaluation.

Given the low computer proficiencies of SRA officers, and in order to obtain better results, SRAs should be supplied with computers and trained on Excel spreadsheets with appropriate macros to record revenue and taxpayer data and information. This should serve as an initial step leading to the Project plan to have a more complex wider tax recording system that will be hosted at the national level with connectivity to the states to engender a central tax database. A critical input in this system would be a unique tax identification number (TIN) for every taxpayer used at national, state and county levels. Results on the ICT Component were not achieved largely because of delays in the supply of the intervention package (computer equipment, solar system to ensure power availability and then training on how to use the system) to ensure the full implementation of the ICT component of the project.

The Project management also reported that the procurement process for the Tax Management Software was suspended in January 2020 by the donor in response to perceived higher fiduciary risks associated with unhelpful personnel changes in the NRA. As this action took place so late in the Project implementation period, it would complicate a restart and further progress in the IT component especially, if accountability at the NRA takes center stage in the consideration of the Project donor.

8) IT infrastructure should anticipate the digitalization of tax administration system to enable the payment of taxes on mobile and internet platforms.

9) To expand the tax base, SRAs must increase access to their services by opening tax offices or windows, as may be appropriate due to cost-effectiveness in every county in the state. This initiative should be preceded by visits of the mobile tax units.

10) Gender mainstreaming and women empowerment should be enhanced by appropriately designed training programmes to sharpen the competences of CSOs and women's groups to represent and advocate for the interests of children and women as well as human rights in the budget process.

11) Taxpayer education and services should remain a consistent and permanent feature of PFM initiatives in a post-conflict country. In an interview with a sample of Taxpayers, one said – "I have been fighting for 21 years: why do I have to pay taxes?" This statement is symptomatic of the uphill battle that is in South Sudan to expand the tax base. Therefore, taxpayer education on who, how, when and why, pay taxes must be a sustained effort under all future PFM projects.

12) UNDP should articulate an exit strategy in capacity building projects for legislators by transferring the training competences to local training institutions or conducting training-

the-trainers with local CSOs to sustain competencies of members that changed at fixed terms or outsource the curriculum to an appropriate national training institution.

13) The NRA and SRAs should regularly administer appropriately designed perception surveys to facilitate input by the community of taxpayers into tax policy and revenue administration.

B. Policy

14) UNDP should support technically, the Government, MoFP and NRA to review the enabling legal infrastructure to clearly delineate the tax and non-tax revenue collected at the national, state, county and payam levels.

15) Strengthen the Revenue Authority Acts to enhance the autonomy of Commissioners by having their positions confirmed by the legislature for a fixed term of 5 years during which they can only be removed by the legislature; specify the boundaries of the Commissioner's powers in handling revenue collected while reinforcing the exclusive preserve of the ministry of finance to allocate and spend funds; and, introduce administrative and legal sanctions for spending revenue not approved by the legislature.

16) The Project supported capacity to collect non-oil taxes, it is therefore imperative that this is done through accountable and transparent management and processes within the revenue authorities to minimize risks associated with revenue loss and enhance the impact of revenue collected in meeting the intended purposes of funding social services. Towards this result, the SRAs should be managed based on Enterprise Risk Management and Taxpayer Compliance Risk Management frameworks to engender modern, effective and efficient revenue administration.

17) At the national level, PFM must be coordinated with a national purpose, exploit synergies and share experiences among tax policy makers and administrators across levels of government. Already, the R-ARCSS proposed the establishment of the Economic and Financial Management Authority (EFMA) which should be urgently affected to lead the PFM reforms. This action should be preceded by the elaboration of a comprehensive PFM strategy accompanied by a national domestic resource mobilization strategy to guide its functions and provide a national strategy to coordinate and underpin all future PFM interventions at all levels of Government.

    According to R-ARCSS, The Authority's Board of Economic and Financial Management Authority (BEFMA) will be constituted by a Cabinet sub-committee chaired by the President with mandate "to provide an effective oversight of economic and public financial management, and to ensure transparency and accountability particularly in the oil/petroleum sector, concessions and contract award, budgetary and public expenditure, revenue collection and other related matters".

18) Partnership and coordination between the national and state governments on PFM may be facilitated at two levels, policy (CEO level) and administration (Directors level). The PFM Forum constituted by national stakeholders and donors already exists. There should be another coordination mechanism, PFM Administrators Coordination Forum, to be constituted by MoF, SMoFs, NRA,SRAs and central bank. The agenda may include a shared National PFM Strategy, Domestic Resource Mobilization Strategy and PFM Human Resources Development Strategy; and, tax administration agenda - review of demarcations of tax responsibilities between national and states, (which is reportedly on-going under a revision of current NRA and SRAs legislations); a unified taxpayer recoding system (which will take time to accomplish because of current human capacity and IT infrastructure challenges and baby steps must be pursued towards this end); and, a unified system of Tax Identification Numbers (TIN) and Tax Clearance Certificates.

19) UNDP should take a lead by establishing a technical assistance structure covering PFM institutions to support donor coordination synchronized with national priorities to ensure sustainability. To this end, place a PFM Coordinator in the EFMA Authority, when established, Technical Advisors in the Ministry of Finance and Central Bank and PFM Advisors in every State Governors' office. The Coordinator would work horizontally across institutions but also vertically, forging cohesive policies between the three tiers of government. The State Advisors would work on UNDP's niches in the sub-national levels by supporting policy driven budgeting at the state level.

Annex 1: Terms of Reference of the PFM Project Summative Evaluation

1. Consultancy Information
Project Title: Support to Public Financial Management **Duty Station:** Juba, South Sudan with field travel to the project locations **Duration:** 30 days **Type of Consultancy**: Summative Evaluation of the Public Financial Management Project
2. Background and Context
The 2011 Transitional Constitution of the Republic of South Sudan specifies a three-tiered system of decentralized government: national, state and local governments. While most high-yielding revenues are collected by the national government, the rest are given to state and local governments. The Constitution, together with the Local Government Act of 2009, devolve responsibility for the provision of primary public service delivery and infrastructure development to states and counties. However, at the states and counties levels; financial resources at disposal and its fiscal space are most limited and public financial management capacity is very low. In addition, the fall in oil revenue receipts caused by the volatilities in the global oil market coupled with the impact of the internal conflict exacerbated poor public service delivery at the sub-national levels due to inadequate revenue flowing to the states. This further worsened the capacity of the sub-national governments to deliver basic social services to their people.

UNDP believes that building strong institutions is the pathway for developing a progressive society where people can access services when they need them and have confidence living in an area where their welfare is ensured. Recognizing the importance of improved public financial management and accountability, UNDP with financial assistance from the government of Japan and African Development Bank, provides technical assistance to build the capacity for domestic non-oil revenue generation and accountability in Aweil, Bor, Gbudue, Gogrial, Jubek and Torit states.

The project contributes towards the UN Cooperation Framework 2019-2021 Outcome 2: Local economies are recovered, and conditions and coping strategies are improved to end severe food insecurity, and UNDP Country Programme Document (CPD) 2019 – 2021 Output 2.4. National and subnational governments capacities developed for tax and trade policy harmonization, revenue diversification, expansion of fiscal space and more transparent utilization of public resources.

Towards improving the capacity of local government to generate, manage resources in a transparent and equitable manner, the programme supported establishment of regulatory, legal framework, and unified institutional tax structures and system for tax systems in six states; enhanced capacity of state revenue officials from Aweil, Bor, Gbudue, Gogrial, Jubek and Torit, and on non-oil revenue management which has led to increased revenues collection; increased capacity of members of State Legislative Assemblies from the six states on public financial management procedures, gender-sensitive budgeting and oversight.

3. Purpose of the evaluation

The current phase of Support to Public Financial Management Project in South Sudan ends in March 2020. This evaluation is being conducted to assess the project's contributions towards the enhancement of capacity of states in non-oil revenue management and accountability for improved service delivery.

UNDP commissions this summative evaluation to provide UNDP, donors, national stakeholders and partners with an impartial assessment of the results generated by the project. The evaluation will assess the project's relevance, effectiveness, efficiency, impact, sustainability contributions towards gender equality and women empowerment; identify and document lessons learned; and provide stakeholders with recommendations to inform the design and implementation of other related ongoing and future projects. The evaluation will also assess linkages and coherence with other initiatives like AfDB's Non-Oil Revenue Management and Accountability (NORMA) project. Key stakeholders are State Revenue Authorities, State Ministries of Finance, State Legislative Assemblies in Aweil, Bor, Gbudue, Gogrial, Jubek and Torit, funding partners (Japan, AfDB), UNDP and other actors.

4. Evaluation scope and objectives

a. Scope

The summative evaluation will cover the period from March 2016 to date, covering all the project locations; Aweil, Bor, Gbudue, Gogrial, Jubek and Torit. The evaluation will cover programme conceptualisation, design, implementation, monitoring, reporting and evaluation of results and will engage all project stakeholders. The evaluation will assess the relevance, effectiveness, efficiency of the project; explore the key factors that have contributed to the achieving or not achieving of the intended results; and determine the extent to which the project is contributing towards strengthening state governments' capacity for resource management and public service delivery; addressing crosscutting issues of gender equality and women's empowerment and human rights; and forging partnership at different levels, including with government, donors, UN agencies, and communities.

Objectives

Specific evaluation objectives are:

i. To assess the relevance and strategic positioning of the project to South Sudan's public financial management and improved service delivery needs;
ii. Assess a) the progress made towards project results and whether there were any unintended results and b) what can be captured in terms of lessons learned for ongoing and future UNDP's public financial management and institutional capacity enhancement initiatives in South Sudan.
iii. Assess whether the project management arrangements, approaches and strategies were well-conceived and efficient in delivering the project.
iv. Analyse the extent to which the project enhanced application of a rights-based approach, gender equality and women's empowerment, social and environmental standards and participation of other socially vulnerable groups such as children and the disabled.

5. Evaluation Questions

The summative evaluation seeks to answer the following questions, focused around the evaluation criteria of relevance, effectiveness, efficiency and sustainability.

Relevance

1. To what extent was the project in line with the national development priorities, the country programme's outputs and outcomes, the UNDP Strategic Plan and the SDGs?
2. To what extent does the project contribute to the theory of change for the relevant country programme outcome?
3. To what extent were lessons learned from other relevant projects considered in the project's design?
4. To what extent does the project contribute to gender equality, the empowerment of women and the human rights-based approach?

Effectiveness

5. To what extent did the project contribute to the country programme outcomes and outputs, the SDGs, the UNDP Strategic Plan and national development priorities?
6. To what extent were the project outputs achieved?
7. What factors have contributed to achieving or not achieving intended country programme outputs and outcomes?
8. To what extent has the project been appropriately responsive to the needs of the national constituents and changing partner priorities?

9. To what extent has the project contributed to gender equality, the empowerment of women and the realization of human rights?

Efficiency

10. To what extent was the project management structure as outlined in the project document efficient in generating the expected results?
11. To what extent have the UNDP project implementation strategy and execution been efficient and cost-effective?
12. To what extent has there been an economical use of financial and human resources? Have resources (funds, human resources, time, expertise, etc.) been allocated strategically to achieve outcomes?
13. To what extent do the M&E systems utilized by UNDP ensure effective and efficient project management?

Sustainability

14. Are there any financial risks that may jeopardize the sustainability of project outputs?
15. To what extent will financial and economic resources be available to sustain the benefits achieved by the project?
16. Are there any social or political risks that may jeopardize sustainability of project outputs and the project's contributions to country programme outputs and outcomes?
17. To what extent are lessons learned being documented by the project team on a continual basis and shared with appropriate parties who could learn from the project?
18. To what extent do UNDP interventions have well-designed and well-planned exit strategies?

Human rights

19. To what extent have poor, indigenous and physically challenged, women and other disadvantaged and marginalized groups benefited from the work of UNDP in the country?

Gender equality

20. To what extent have gender equality and the empowerment of women been addressed in the design, implementation and monitoring of the project?
21. Is the gender marker data assigned to this project representative of reality?
22. To what extent has the project promoted positive changes in gender equality and the empowerment of women? Were there any unintended effects?

Guiding evaluation questions will be further refined by the evaluation team and agreed with UNDP evaluation stakeholders.

6. Methodology

The evaluation will be carried out in accordance with UNDP evaluation guidelines and policies, United Nations Group Evaluation Norms and Ethical Standards; OECD/DAC evaluation principles and guidelines and DAC Evaluation Quality Standards. The evaluation may employ a combination of both qualitative and quantitative evaluation methods including:

1. Document review of all relevant documentation. This would include a review of inter alia; project document (contribution agreement); theory of change and results framework; programme and project quality assurance reports; annual workplans; consolidated quarterly and annual reports; results-oriented monitoring report; highlights of project board meetings; and technical/financial monitoring reports.
2. Semi-structured interviews with key stakeholders including key government counterparts, donor community members, representatives of key civil society organizations, UNCT members and implementing partners:
    - Development of evaluation questions around relevance, effectiveness, efficiency and sustainability and designed for different stakeholders to be interviewed.
    - Key informant and focus group discussions with men and women, beneficiaries and stakeholders.
    - All interviews should be undertaken in full confidence and anonymity. The final evaluation report will not assign specific comments to individuals.
3. Surveys and questionnaires including participants in development programmes, UNCT members and/or surveys and questionnaires involving other stakeholders at strategic and programmatic levels.
4. Field visits and on-site validation of key tangible outputs and interventions. The evaluator is expected to follow a participatory and consultative approach that ensures close engagement with the evaluation managers, implementing partners and direct beneficiaries.
5. Other methods such as outcome mapping, observational visits, group discussions, etc.
6. Data review and analysis of monitoring and other data sources and methods.

The final methodological approach including interview schedules, field visits and data to be used in the evaluation will be clearly outlined in the inception report and be fully discussed and agreed between UNDP, stakeholders and the evaluators

7. Evaluation Products/Deliverables

The evaluators will be expected to deliver the following:

i) Evaluation inception report (10-15 pages). The inception report will be drafted following and based on preliminary discussions with after the desk review and should be produced before the evaluation starts (before any formal evaluation interviews, survey distribution or field visits) and prior to the country visit in the case of international evaluators.

ii) Evaluation debriefings. Immediately following an evaluation, UNDP may ask for a preliminary debriefing

iii) Draft evaluation report (up to 40 pages including executive summary). UNDP will review the draft evaluation report and provide an amalgamated set of comments to the evaluators within an agreed period, addressing the content required (as agreed in the TOR and inception report) and agreed quality criteria.

iv) Evaluation report audit trail. Comments and changes by the evaluator in response to the draft report should be retained by the evaluator to show how they have addressed comments.

v) Final evaluation report.

vi) Presentations to stakeholders

8. Evaluation team composition and required Competencies

The project was strategically linked to UNDP’s strategic policy frameworks and SDGs and rated *HighlySatisfactory*.

Qualifications

i) Minimum Master's degree in Economics, Public Policy and Management, Public Administration, Development Studies, International Development, or any other relevant educational background (20 points).

Technical competencies

ii) At least 7 years (and recent – latest should have been conducted within the past 2 years) professional experience in conducting evaluations of public financial management, public administration and economic governance initiatives in post-conflict settings (40 points).

iii) At least 5 years' experience in the fields of public financial management, public administration, institutional capacity building, economic governance, gender mainstreaming and human rights promotion (20 points).

iv) Excellent writing skills with a strong background in report drafting (10 points).

v) Demonstrated ability and willingness to work with people of different cultural, ethnic and religious background, different gender, and diverse political views (10 points).

9. Implementation Arrangements

The UNDP South Sudan Country Office will select a qualified and experienced evaluation consultant through UNDP procurement processes in consultation with the partners. UNDP will be responsible for the management of the consultant and will in this regard designate an evaluation manager and focal point. Project staff will assist in facilitating the process (e.g. providing relevant documentation, arranging visits/interviews with key informants).

The project manager and evaluation manager will convene an evaluation reference group comprising of technical experts from partners and UNDP to enhance the quality of the review. This reference group will review the inception report and the draft evaluation report to provide detailed comments related to the quality of methodology, evidence collected, analysis and articulation of findings and approve the final report. The reference group will also advise on the conformity of processes to UNDP and UNEG standards.

The consultant will take responsibility, with assistance from the project team, for setting up meetings and conducting the review, subject to advanced approval of the methodology submitted in the inception report. The consultant will report directly to the designated evaluation manager and focal point and work closely with the project team. The consultant will work full time, based in UNDP South Sudan and will be required to travel to the project locations as part of the evaluation. Office space and limited administrative and logistical support will be provided. The consultant will use her/his own laptop and cell phone.

UNDP will develop a management response to the evaluation within 2 weeks of report finalization.

10. Timeframe for the Evaluation Process

The evaluation will be carried out over a period of 40 working days broken down as follows:

Deliverables	**Days**
Inception report	**5**

Evaluation debriefing:	**20**
Draft Evaluation Report	
Final Evaluation report	**5**
Evaluation report audit trail	
Power point Presentation for stakeholders	
Total number of working days	**30**

Annex 2: South Sudan Development Context

The Republic of South Sudan became independent in 2011. Following an uneasy peace since 2013 and attempts at nation building, the country relapsed into internal strife based on ethnic schisms in mid-2016, which combined with falling oil prices to usher in a deep economic crisis, debt distress and a weak external position. In 2016/17 and 2017/18, economic growth declined by a cumulative 15.4% and in the two years afterwards, the economy rebounded by only 11.5%, less than the progress registered before. It will take three years, if projections hold at 6.6% in 2020/2021 to fully recover the ground lost occasioned by the most recent civil war in 2016[26].

The instability exerted heavy price on socio-economic livelihoods as real disposable income (adjusted for terms of trade) declined by 70 percent since independence in 2011[27]; while the UNDP Human Development Index (HDI) puts the rise in poverty headcount ratio from 50 percent in 2012 to an estimated 91.9% in 2019[28]. The economic crises are buoyed in a humanitarian crisis over the past three years as 3.2 million people have been forced out of their homes. Hunger and malnutrition are pervasive, with another 3.9 million people severely food insecure.The Revitalized Agreement on the Resolution of the Conflict in the Republic of South

Box 1: Demographics and Land

- Independence in 2011, the Republic of South Sudan
- The current population - **11,138,823** (January 31, 2020),
- Population is equivalent to **0.14%** of the world population.
- Ranks number **84** in the list of countries by population
- Population density is 18 per Km^2 (47 people per mi^2).
- Total **land** area is 610,952 Km2 (235,890 sq. miles)
- **24.6 %** of the population is **urban** (2,749,061 in 2020)
- **Median age** is **19.0 years**
- Source: Woldometer and UN Data

[26]South Sudan IMF 2019 Article IV Consultations;
[27] Ibid
[28]UNDP Human Development Reports 2019

Sudan (R-ARCSS), signed on September 12, 2018 by the warring parties and other neighboring international stakeholders in Addis Ababa, improved the prospects for lasting peace and socio-economic revitalization[29]. To reap the peace dividend, a functioning transitional unity government to stay on course with the peace agreement is a necessary step, accompanied by more transparency and accountability in government affairs to implement the economic policies and humanitarian support for the citizens. Foremost among the economic management imperatives is fiscal discipline and improved public financial management (PFM).

Protracted civil wars have occasioned a near melt-down in public sector institutions with minimal services being rendered. For the population to embrace peace and trust in the government, the restoration of public and social services is a priority. This rests on the government's capacity to expand the domestic resource base and expense resources in a transparent and equitable manner. This puts resource mobilization, budgeting and accountability at the bedrock of economic and political stability.

Currently, the fiscal situation is dogged by pressing and large financing needs, substantial transfer obligations to Sudan, lax budgeting standards and low accountability. This "fiscal position is unsustainable as it relies on large expenditure cuts in some areas that have not only paralyzed government services and control, but also led to a substantial accumulation of arrears, including on wages"[30]. In this context, transfers to sub-national government have been hard hit with mounting arrears stalling progress towards ending the humanitarian crises and delaying meaningful focus on development.

The Transitional Constitution (2011) and the Local Government (LG) Act 2009 established a three-tiered system of government: national, state and county. True to what has been perceived as the standard model of taxation under fiscal federalism, the bulk of the high-yielding revenues (oil exports, corporate income taxes (CIT), personal income tax (PIT), dividend tax, capital gains tax) are collected at the national level. Onon the expenditure side however, the Constitution devolves responsibility for primary services delivery and infrastructure building to states and counties. The marked mismatch in revenue intake and service delivery responsibilities at the sub-national levels is a recipe for unfunded mandates.

One of the contentious issues precedent to the formation of a unity government on 22 February 2020, is the number of sates the country should have. It inherited ten (10) states at independence which has since been changed to thirty-two (32) states. However, in a positive move to resolve this issue, on 15 February 2020, the Government of President SalvaKiirMayardit decreed a return to ten states plus three (3) administrative areas. Resolving all outstanding issues in the way of forming a unity government is a necessary condition for restoring public confidence in the peace

[29]Revitalised Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS), Addis Ababa, Ethiopia, 12 September 2018.

[30] IMF-South Sudan 2019 Article IV Consultations

process, return of the internally and externally displaced persons, and commencement of state building with the support of international partners.

Annex 3: Project Objective and Outcome againstIndicators

Green: Completed / Achieved	**Yellow:** On target to be completed/ achieved	**Red:** Not on target to be completed / achieved

Extracted from project document			Filled out from Report text on achievement - Colour code by SE	SE	SE
Indicator	Baseline	End of Project target	End term Level & Assessment	Achievement Rating	Justification of Rating
1.0 Objective: To strengthen peace and governance					
Outcome Indicator ICF 3.1: Number of targeted governance and security reforms are implemented	0	1/16	1/16 – All but one of the output indicators supporting the output driving this outcome has been achieved satisfactorily	**S**	S – The PRM Project was successfully implemented with a 100% disbursement rate and over 95% implementation rate with all activities excluding IT achieved. The legal and institutional architecture for PFM governance in the states was achieved and revenue non-oil growth has been exponential increase in revenue. The Project is relevant, efficiently implemented albeit with management hiccups, already financially sustainable and quite impactful in the community and contributes to combating poverty and consolidating peace and governance. The project design imposed untenable restrictions which reflected in the absence of activities directly supporting an expansion of the tax base, The paucity of

					taxpayer information and data remains a formidable challenge.
2.0 Objective: Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced					
1.1 Number of unified tax structures and systems operational at state level	0	7	6 – The SRAs in all six states are functional: Jubek, Gbudue, Torit, Aweil, Gogrial and Jonglei		HS – The SE visited SRAs in Jubek, Gbudue and Torit where the revenue authorities a fully functional with Board of Directors, Commissioner and Deputy Commissioner and functional departments which are staffed. The challenges include office space, equipment and rock bottom funding which impinges on effectiveness.
Percentage increase in the number of taxpayers submitting tax returns	2%	45%	NR – No Rating		NR – SRAs do not compile tax base or tax roll data and seem to contact taxpayers in markets, withholding PAYE of state employees and taxpayers requesting tax clearance. The receipt books data, though available, is not transcribed to make the taxpayer readily available. The IT component of the project which could have assisted in data recording ~~did not get off the ground~~is delayed due to external factors outside the project such as delay in the supply system due to Covid-19 and dismissal of the head of NRA.. Thus, denying the basic

					data needed to have this metric. It is expected that these constraint by the end of the project by June 2021.
Proportion of tax officers demonstrating increased knowledge understanding in improved revenue administration	5%	45%	48.4% Achieved, Even while this SE was going on training programmes were on-going, therefore, the project target of this indicator would be surpassed significantly. The training must provide appropriate handouts for attendees.		The number targeted was 240 at 450% and 258 at 48.8% was actually achieved. This is a proxy for the indicator because strictly, 'demonstrating increased knowledge understanding in improved revenue administration' requires an additional step showing performance.
Percentage of SLA members demonstrating increase understanding of budget monitoring, analysis and expenditure management	0%	50%	S - Achieved 51.3%		The level target is 240 at 50% and achievement 246 at 51.3% and still counting.
Extracted from project document			Filled out from Report text on achievement - Colour code by SE	SE	SE
	Baseline	End of Project target	End term Level & Assessment	Achievement Rating	Justification of Rating
2.0 Phase NORMA **Objective: Capacity of states in non-oil revenue mobilization, budgeting and public accountability enhanced**					
2.1 Number of states with unified tax systems	0	3	3 – achieved	S	HS - SRAs - in Aweil (2018), Jubek (2018), and Gbudue (2017) have unified legal frameworks and structure. Assessments for solar, IT

					infrastructure and software for tax management have been completed. The electrical network was rewired, and the computer network cabling expects to be completed in May 2019. Procurement of solar equipment, and tax management software and training of ICT specialist is expected in quarter one, 2020.
Percentage increase in the number of taxpayers submitting tax returns	0	45%	NR-Will not be caheived	NR	NR - The project is conducting consultations with the SRAs to launch an assessment with the State Revenue Authorities to collect data and evidence, to be completed in June 2019 – This was not achieved. Assessments for solar, IT infrastructure and software for tax management have been completed. ~~This did not~~The full implementation of the ICT component has not~~go beyond the assessment phase~~progressed as planned due to factors beyond the control of the project team. "The electrical network was rewired, and the computer network

					cabling expects to be completed in May 2019. Procurement of solar equipment, and tax management software and training of ICT specialist is expected in quarter one, 2020". These were no ~~acheived~~achieved but plans had been laid for their full achievement by the end of 2020.
The proportion of tax officers demonstrating an increased understanding of improved revenue administration		138	138	S	S. Training activities reached the outcome goals in terms of the number
Percentage of State Legislative Assembly members demonstrating increase understanding of budget monitoring, analysis and expenditure management		63 legislative members 33 MoF	Achieved	S	The training of legislators progressed satisfactorily however, the training of MoFstaffis a lose end in the scope of the project with no further interventions with regard to their remit, planning, policy driven budgeting, expenditure

					management, fiscal data and information, auditing
Extracted from project document			Filled out from Report text on achievement - Colour code by SE	SE	SE
Phases I – III	Baseline	End of Project target	End term Level & Assessment	Achievement Rating	Justification of Rating
1.2 Number of revenue training manual and unified tax schedule developed and published	0	1800	1800	S	Copies of the 'South Sudan Non-Oil Revenue Administration Training Manual State Governments' have been distributed in Jubek, Gbudue and Torit states visited by the SE
1.3 Number of states utilizing the published training manuals and harmonized tax booklets	0	32	11	S	S. Jubek, Gbudue and Torit states are using the Non-oil Tax training manual and harmonized booklet
1.4 Number of tax officers trained on non-oil revenue collection	0	240	258	S	Training under the project fared well but for the issue of issuance of handouts to bring down the intellectual level of the manual to the absorptive capacity of tax administration
1.5 Number of Public Account Committee members trained on monitoring budget execution and oversight roles	0	240	246	S	Training under the project fared well but for the issue of issuance of handouts to bring down the intellectual level of the manual to the absorptive capacity of tax administration
1.5 Number of Knowledge products	0	7	6		- Non-oil Training Manual on Revenue

developed and disseminated					Administration in State Governments Non-oil Training manual for SRA board members; • Training manual for members of the State Legislative Assemblies in the six states; • Impact story on use of non-oil revenue in Torit State to construct "Khor Muss Bridge"; • Impact story on increasing the effectiveness of local tax collection to provide services in Aweil State.

Annex 4: Output – Activities Performed

	AOverall PFM Project	1.0 Phase I	2.0 Phase II	3.0 Phase III	4.0 Phase NORMA	SE Summary
Beneficiary states:	**A.3** Aweil, Kwajok, Jonglei, Gbudue, Jubek, Imatong/Torit - Others to be added	1.3 Aweil, Gbudue, Jubek and Yei	2.3 Aweil, Gbudue, Jubek	3.3 GogrialJonglei, Torit, Jubek, Aweil, and Gbudue	4.3 Jubek, Aweil and Gbudue	**SE 3: Aweil, Kwajok, Jonglei, Gbudue, Jubek, Imatong/Torit**
	Main Activities	**Key Achievements**				
	A.4 Development, printing and dissemination of revenue training manual, harmonized state revenue authority act, knowledge product on non-oil revenue management and accountability.	1.4a Training manual on non-oil revenue administration published 1.4b- Harmonized tax rate booklet for standard base rate across states developed and published	2.4 Number of tax structures operational at state level	3.4 Established regulatory and legal framework for tax systems in three states.		**SE 4** **-Six (6) SRAs established** **- Text on non-oil revenue training manual printed and disseminated** **- Harmonized tax rate booklet developed and published**
	A.5 Training of tax officials and State Revenue Authority board members, state public accounts committees and finance officersfrom targeted states	1.5 Senior public servants from Aweil, Gbudue and Jubek states expanded their understanding of non-oil revenue management	*2.5a* Number of states utilizing the published training manuals and harmonized tax booklets	3.5 Enhanced capacity of 138 state revenue officials	4.5 Increased revenue collection by SRAs in states where revenue authorities have been inaugurated -	**SE 5:** **- Six (6) states utilizing the published training manual and harmonized tax booklets** **- 258 tax officers trained on non-oil tax revenue**

	on implementation of harmonized tax systems and tax jurisdiction	and harmonized tax regime	2.5b Number of tax officers trained on non-oil tax revenue			
	A.6 Training of SLA members from targeted states on budget monitoring and public expenditure management, gender responsive budgeting and resource allocation.	1,6aEnabled SLAs to scrutinize state revenue allocations for the 2017/2018 fiscal year budget. 1.6b SLA members in the four target states now exhibit increased knowledge in revenue allocation and formulation of bills 1.6c The four SLAs are functioning and executing their oversight responsibilities in terms of directing public expenditure towards pro-poor gender sensitive resource planning for service delivery.	*2.6* Number of SLA members trained on budget monitoring and expenditure control	3.6 Increased capacity of 141 members of State Legislative Assemblies	4.6 Capacity enhanced for public servants on non-oil revenue management	**SE 6** **246 members of legislatures trained on budget monitoring and expenditure control** **- Enabled SLAs to scrutinize state revenue allocations for the 2017/2018 fiscal year budget.** **- The four SLAs are functioning and executing their oversight responsibilities in terms of directing public expenditure towards pro-poor gender sensitive resource planning for service delivery.** **- 33 officers of ministries of finance trained in gender mainstreaming**

	A.7 Support development and publication of Revenue Authority Acts for targeted states	1.7Harmonized State Revenue Authority Bills were developed and signed into law by the state governors of Aweil and Gbudue.	2.7 Number of knowledge products developed and disseminated	3.7 Unified institutional tax structures and system established in three states:	4.7a Unified institutional tax structures and system established - Completed development and publication of knowledge products	**SE 7** **- Six SRA Acts passed and published**

Annex 5: OECD/DAC Framework and Rating Scales

Relevance	*- The extent to which the activity is suited to local and national development priorities and organizational policies, including changes over time.* *- The extent to which the project is in line with the PFM strategic priorities under which the project was funded.* *(Retrospectively, relevance often becomes a question as to whether the objectives of the project or its design are still appropriate given changed circumstances.)*
Effectiveness - Objective	- The extent to which an objective has been achieved or how likely it is to be achieved
Effectiveness - Outcomes	- Results include direct project outputs, short to medium-term outcomes
Efficiency	- The extent to which results have been delivered with the least costly resources possible; also called cost effectiveness or efficacy.
Sustainability	- The likely ability of an intervention to continue to deliver benefits for an extended period of time after completion - Projects need to be financially and institutionally sustainable
Impact	- The positive and negative, foreseen and unforeseen changes to and effects produced by a development intervention. - Longer term impact including revenue benefits, replication effects and other local effects
Gender	-Gender-sensitive budgeting

Rating Scale for Outcome (Relevance)

Relevant (R)	Not relevant (NR)

Rating Scale for Implementing Agency (IA) and Executing Agency (EA) Execution

Highly Satisfactory (HS)	*The agency had no shortcomings in the achievement of their objectives in terms of quality of implementation or execution.* *Implementation of all management categories – coordination & operational* *matters, partnership arrangements & stakeholder engagement, finance & co-finance, M&E* *systems, and adaptive management (work planning, reporting & communications, including* *update to project design) – has led to an efficient and effective project implementation.* *The agency can be presented as providing 'good practice'*
Satisfactory (S)	The agency had only minor shortcomings in terms of the quality of implementation or execution. Implementation of most of the management categories has led to an efficient and effective project implementation
Moderately Satisfactory *(MS)*	The agency had moderate shortcomings Implementation of some of the five management categories has led to a moderately efficient and effective project implementation
Moderately *Unsatisfactory (MU)*	The agency had significant shortcomings Implementation of some of the management categories has not led to efficient and effective project implementation
Unsatisfactory (U)	There agency had major shortcomings in the quality of implementation or execution Implementation of most of the five management categories had not led to efficient and effective project implementation
Highly Unsatisfactory (U)	The agency had severe shortcomings with poor management leading to inefficient and ineffective project implementation

Rating Scale for Outcomes (Overall, Effectiveness & Efficiency)

Highly Satisfactory (HS)	*The project had no shortcomings in the achievement of its objectives in terms of effectiveness (outcomes), or efficiency.* *The project is expected or has achieved its global PFM objectives.* *The project can be presented as 'good practice'.*

Satisfactory (S)	There were only minor shortcomings The project is expected or has achieved most of its global PFM objectives
Moderately Satisfactory(MS)	There were moderate shortcomings The project is expected or has achieved most of its relevant objectives but with moderate/ significant shortcomings or modest overall relevance. The project isn't going to achieve some of its key global PFM objectives
Moderately *Unsatisfactory (MU)*	The project had significant shortcomings The project is expected to achieve its global PFM objectives with major shortcomings or is expected to achieve only some of its major global PFM objectives
Unsatisfactory (U)	There were major shortcomings in the achievement of project objectives in terms of effectiveness, or efficiency The project is not expected to achieve most of its global PFM objectives
Highly Unsatisfactory *(HU)*	The project had severe shortcomings The project has failed to achieve any of its major PFM objectives

Or Not Applicable (N/A); Unable to Assess (U/A)

Note:
Overall Outcome: Achievement of the project objective will be rated HS to U.
Effectiveness: The project's outcomes will be rated HS to U. The individual indicatortargets will partially help determine the grade. Each of the outcome indicators will alsoeach be given a grade (in the justification column), however the final rating outcome will be due to appropriate weighting in terms of attaining project objectives. This meansthat professional judgement of the SE team will also be a key consideration.

Efficiency: An overall rating for cost-effectiveness will be provided

Efficient	**Inefficient**

Rating Scale for Monitoring & Evaluation

Highly Satisfactory (HS)	*The M&E system – its design and implementation had no shortcomings in the support of achieving project objectives.* *The M&E system was highly effective and efficient and supported the achievement of major PFM benefits.* *The M&E system and its implementation can be presented as 'good practice'.*
Satisfactory (S)	The M&E system – its design and implementation had minor shortcomings in the support of achieving project objectives.

	The M&E system was effective and efficient and supported the achievement of most of the major global PFM benefits, with only minor shortcomings
Moderately Satisfactory(MS)	The M&E system – its design and implementation had moderate shortcomings in the support of achieving project objectives. The M&E system supported the achievement of most of the major relevant objectives, but had significant shortcomings or modest overall relevance
Moderately *Unsatisfactory (MU)*	The M&E system – its design and implementation had major shortcomings in the support of achieving project objectives. The M&E system supported the achievement of most of the major PFM objectives, but with modest relevance
Unsatisfactory (U)	The M&E system – its design and implementation had major shortcomings and did not support the achievement of most project objectives. The M&E system was not effective or efficient
Highly Unsatisfactory (HU)	The M&E system failed in its design and implementation in terms of being effective, efficient or supporting PFM project objective or benefits.

Rating Scale for Sustainability

Likely	*Negligible risks to sustainability with key Outcomes achieved by the project closure and expected to continue into the foreseeable future*
Moderately Likely (ML)	Moderate risks, but expectations that at least some Outcomes will be sustained
Moderately Unlikely (MU)	Significant risk that key Outcomes will not carry on after project closure, although some outputs should carry on
	Unlikely (U) Severe risks that project Outcomes as well as key outputs will not be sustained

According to Atlas Risk, all risk dimensions of sustainability are critical: i.e., the overall rating for sustainability is not higher than the lowest-rated dimension.
Ratings should consider both the probability of a risk materializing and the anticipated magnitude of its effect on the continuance of project benefits.

Risk definitions:

a) Whether financial resources will be available to continue activities resulting in continued benefits
b) Whether sufficient public stakeholder awareness and support is present for the continuation of activities providing benefit
c) Whether required systems for accountability / transparency & technical know-how are in place
d) Whether political risks are present that can undermine the future flow of the project benefits.

Rating Scale for Impact

Significant (S)	Minimal (M)	Negligible (N)

Project Impact is rated as Significant, Minimal or Negligible, but also the positive or negative aspect of the impact will be stated.
Concerning impact, the SE will consider the extent of

a) Verifiable improvement in PFM status; and/or
b) Verifiable reductions in challenges to PFM systems
c) Regulatory and policy changes state levels.

Process indicators will be specified to demonstrate achievement of stress reduction and/or ecological improvement. Part of the impact assessment will concern catalytic effect. The SE will consider if the project exhibited

a) Scaling up (to other states and national level)
b) Replication (outside of the project),
c) Demonstration, and/or
d) Production of a public good, such as new technologies/approaches.

Annex 6: Revenue and Expenditure in the States of SouthSudan

A	JUBEK STATE	Details of Revenue and Grants (SSP Million)						JUBEK STATE	Details of Revenue and Grants (Growth Rtaes %)					
		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2016/17	2017/18	2018/19	2019/20	2020/21	AV/Ann	ΔY1-Y3
1.0	Total Revenue and Grants	433.3	421.7	483.7	665.0	1092.5		-2.7	14.7	37.5	64.3		28.4	49.5
1.1	Total Revenue	238	113.0	288.4	322.0	162.9		-52.5	155.2	11.7	-49.4		16.2	114.4
1.1.1	Tax revenue	7.1		165.6	322.0	162.9		-100.0		94.4	-49.4		-13.7	-5.6
1.1.2	Non-Tax revenue	35.6		122.8				-100.0		-100.0			-50.0	-200.0
1.2	Total Grants	195.3	308.7	195.3	343.0	929.6		58.1	-36.7	75.6	171.0		67.0	97.0
1.2.1	Block Grants	0	38.9	153.8										
	General block grants			52.3										
	County block grants			2.9										
	Sales Tax Adjustment		118.3	98.6										
1.2.2	Conditional grants		151.5											
1.2.3	Other Revenue					949.7								
2.0	Expenditure													
2.1	Expenditure by Chapter	234.8	445.7	588.1	738.0	1958.5		89.8	31.9	25.5	165.4		78.2	147.3
2.1.1	Wages and salaries	146.9	275.4	219.3	155.5	480.5		87.5	-20.4	-29.1	209.0		61.8	38.0
2.1.2	Goods and Services	28.5	85.7	235.5	457.7	407.1		200.7	174.8	94.4	-11.1		114.7	469.8
2.1.3	Capital Expenditure	13.7	13.4	13.8	5.7	468.2		-2.2	3.0	-58.7	8114.0		2014.0	-57.9
2.1.4	Other Expenditures	2.4	7.1	19.4				195.8	173.2	-100.0			67.3	269.1
2.1.5	Tranfers	43.3	64.1	100.1	100.7	593.9		48.0	56.2	0.6	489.8		148.6	104.8
2.1.6	Interest, loans and grants				18.4	8.8								0.0
2.2	Expenditure by sector	238.9	126.3	587.8	720.4	1796.8								0.0
	Accontability	60.4		349.2	503.2	218.6		-100.0	#DIV/0!	44.1	-56.6		#DIV/0!	#DIV/0!
	Economic Functions	3.4		9.7	10.8	103.6		-100.0	#DIV/0!	11.3	859.3		#DIV/0!	#DIV/0!
	Educationn	15.5	102.4	51.6	25.4	473.1		560.6	-49.6	-50.8	1762.6		555.7	460.3
	Health	10.4	20.8	35.3	27.4	122.3		100.0	69.7	-22.4	346.4		123.4	147.3
	Physical Infrastructure	2.4	2.0	16.2	17.7	165.6		-16.7	710.0	9.3	835.6		384.5	702.6
	Natural Resources and	5.7		15.2	0.1	208.1		-80.7	1281.8	-99.3	208000.0		52275.4	
	Rural evelopment		1.1											1101.8
	Public Administration	40.4		102.8	130.9	273.9		-100.0		27.3	109.2		9.1	-72.7
	Social and Humanitarian	0		6.3	4.9	26.1				-22.2	432.7		102.6	
	Affairs													-22.2
	Rule of law	100.7		1.5	0	205.5		-100.0		-100.0	#DIV/0!			-200.0

B	GBUDUE STATE	Details of Revenue and Grants (SSP Million)						GBUDUE STATE	Details of Revenue and Grants (Growth Rtaes %)					
		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2016/17	2017/18	2018/19	2019/20	2020/21	AV/Ann	ΔY1-Y3
1.0	Total Revenue and Grants				312.9									
1.1	Total Revenue				54.3									
1.1.1	Tax revenue		11.2	28.1	33.2				150.9	18.1			42.3	169.0
1.1.2	Non-Tax revenue													
1.2	Total Grants				258.6									
1.2.1	Block Grants				158.8									
	General block grants				93.9									
	County block grants				4.9									
	Sales Tax Adjustment				60.0									
1.2.2	Conditional grants				99.8									
1.2.3	Other Revenue													
2.0	Expenditure													
2.1	Expenditure by Chapter				313.0									
2.1.1	Wages and salaries				125.7									
2.1.2	Goods and Services				105									
2.1.3	Capital Expenditure/Security				30.6									
2.1.4	Other Expenditures				51.7									
2.1.5	Tranfers													
2.1.6	Interest, loans and grants													
2.2	Expenditure by sector													
	Accontability													
	Economic Functions													
	Educationn													
	Health													
	Physical Infrastructure													
	Natural Resources and													
	Rural evelopment													
	Public Administration													
	Social and Humanitarian													
	Affairs													
	Rule of law													

C	TORIT STATE		Details of Revenue and Grants (SSP Million)						TORIT STATE			Details of Revenue and Grants (Growth Rtaes %)				
		2015/16	2016/17	2017/18(a)	2018/19	2019/20	2020/21		2016/17	2017/18	2018/19	2019/20	2020/21	AV/Ann	ΔY1-Y3	
1.0	Total Revenue and Grants		208.3	304.8						46.3						
1.1	Total Revenue		11.6	51.1						340.5						
1.1.1	Tax revenue		11.6	51.1						340.5						
	Taxes on income and profits		9.7	27.6	27.6					184.5						
	General taxes on goods and services		1.7	21.6						1170.6						
	Other taxes		0.2	1.9						850.0						
1.1.2	Non-Tax revenue									#DIV/0!						
1.2	Total Grants		196.7	253.7						29.0						
1.2.1	Block Grants		31.9	64.9						103.4						
	General block grants (operating)		5.0	10.3						106.0						
	County block grants (salaries)		22.3	52.0						133.2						
	Sales Tax Adjustment		77.4	93.0						20.2						
	County block		2.3	6.3						173.9						
1.2.2	Conditional grants									#DIV/0!						
	Conditional operating		5.6	2.5						-55.4						
	Conditional slary		51.5	22.6						-56.1						
	Conditional SDUs		0.7	2.1						200.0						
1.2.3	Other Revenue															
2.0	Expenditure															
2.1	Expenditure by Chapter															
2.1.1	Wages and salaries															
2.1.2	Goods and Services															
2.1.3	Capital Expenditure															
2.1.4	Other Expenditures															
2.1.5	Tranfers															
2.1.6	Interest, loans and grants															
2.2	Expenditure by sector															
	Accontability															
	Economic Functions															
	Educationn															
	Health															
	Physical Infrastructure															
	Natural Resources and Rural evelopment															
	Public Administration															
	Social and Humanitarian Affairs															
	Rule of law															
	(a) Figures are for three quarters															

Annex 7: People Met

SN	Name	Position	Institution	State	Telephone	Email	
1.	Amito Joyce Obwoya	Secretary General	Eastern Equatoria Women Association	Torit	0922397612	joyamito15@gmail.com	
2.	AngellinaBerndadino Jacob	Chairperson	Board of Directors	Torit	0920084283		
3.	Stephen Ihude Oduho	Director General	Commerce and Industry	Torit	0924691885		
4.	Odomtula Hillary Okumu			Torit	0926131250 / 091759018		
5.	Hon. Severino Maira Janus	Legislator	State Legislative Assembly	Torit	0925147778		
6.	Hon. Dominic Othari Theodora	Legislator	State Legislative Assembly	Torit	0922306589		
7.	Opoka Nataniel Ernest	1st Director	Secretariat Affairs	Torit	0920148182	opokazoz@gmail.com	
8.	Hon. Adelio Kau Kawa	Clerk	National Assembly	Torit	0920150522		

9.	Manase Lujang Elisha	Director	State Revenue Authority	Torit	0921238038		
10.	Taban Ramadan	Secretary for Finance	Chamber of Commerce	Torit	0922666339		
11.	Fr. Kassiamo Okito	Member	Chamber of Commerce	Torit	0920158424		
12.	Achalili Thomas	Member	Chamber of Commerce	Torit	0924360071		
13.	Andrew Ohide Loting	Director	Planning	Torit	0925147274	lotehide@gmail.com	
14.	Manase Lujang Elisha	Director	State Revenue Authority	Torit	0921238038		
15.	Idwa Dominica Vitale	Director General	Ministry of Gender	Torit	0920183553 / 0914107274	idwadominica@gmail.com	
16.	Hezekiah Philip Tuu	Chairman	Business Community	Gbudue	0918589896 / 0926092828		
17.	Sabir Aniyote Richard	Business Man	General Supply	Gbudue	0924745350 / 0915318891		
18.	Tiamba Rato T	Business Man	Yambio Central Market	Gbudue	0916096945 / 0925887001		
19.	Seiba John Rembo	Chairlady	Women Empowerment Center	Gbudue	0915108933 / 0924893839		
20.	Norah Elia Kubaya	Director of Budget	W.E.S Yambio	Gbudue	0916629584 /0925740575		

21.	Godwill Bullen Wathan	Director General	Ministry of Physical Infrastructure and Public Utilities	Gbudue	0916620526 / 0924758844		
22.	Flora Gabriel Lado	Commissioner	State Revenue Authority	Jubek			
23.	Sebit EmmanualLujang	Executive Director		Jubek	0926822944		
24.	James J. Salati	Director	State Revenue Authority	Jubek	0916764343		
25.	Hafsa Dehiya Suleiman	Director Accounts		Jubek	0928041389		
26.	Nathaniel Wadja	Director		Jubek	0924507270		
27.	Madelina Daniel Lado	Deputy Director		Jubek	0921647525		
28.	Yepete Mogga	Deputy Director	Planning	Jubek	0927066805		
29.	Lolia OkilongLojing	Director General	Commerce	Jubek			
30.	Zeinab Yassin Hagelsafi		SSWGA	Jubek	0922314000		
31	Grace Asero		UNDP				

32	Ingrid Legrand Gjerdset,		UNDP				
33	Gabriel Garang Atem,		UNDP				
34	Stella Vellendi,		UNDP				
35	Benard Abingo,		UNDP				
36	Hiroshi Kuwata,		UNDP				
37	Rashid Kheir		UNDP				
38	Mathey Giana,		UNDP				
39	Tawanda Napwanya,		UNDP				
40	Hiro Kikuchi,		Embassy of Japan				
41	Maxwell Loboka,	Director of Planning,	Ministry of Finance and Planning	**Nation al**			
42	John Dau,	Director of Policy and Procedur es,	National Revenue Authority	Nation al			
43	Bol Akol	Director of tax division,	National Revenue Authority	Nation al			
44	Flavio Gama		African Development Bank				
45	Sebit Emmanuel,	Executive Director	State Revenue Authority	Jubek			

46	John IjinoLako,	Minister	State Ministry of Finance	Jubek			
47	Yapete Mogga A.	Director of Planning,	State Ministry of Finance and Planning	Jubek			
48	James N. Salati,		State Ministry of Finance and Planning	Jubek			

Annex 8: Questionnaire for Focused Group Interviews

UNDP SUMMATIVE EVALUATION OF PUBLIC FINANCIAL MANAGEMENT PROJECT

PLEASE ANSWER QUESTIONS WHICH ARE PERTINENT FOR YOU

(THE ANSWERS OFFERED BY THE RESPONDENT(S) ARE FOR THIS SUMMATIVE EVALUATION ONLY, WILL NOT BE SHARED AND WILL BE ANALYSED IN THE AGGREGATE AND DESSEMINATED WTHOUT INDIVIDUAL NAMES OF RESPONDENTS APPEARING – COMPLETE ANONYMITY OF PERSON SOURCES IS QUARANTEED).

1.0 Respondent's Name: .... (Optional)

2.0 Position ....

3.0 Institution ....

4.0 Organization ....

5.0 State ....

6.0 National Government ....

7.0 Assessments under the PFM Project(To be Answered by ALL Respondents)

	Evaluation Questions	
7.1	What is your association with the Project	

7.2	Is the Project answering to the current challenges of the state? (Relevance)	
7.3	Do you have a state or institutional policy that the project answers to (relevance)	
7.4	What are the specific contributions it has registered (relevance and effectiveness)	
7.5	How do you find interactions with project management staff?	
7.6	Is the project delivering on outputs and outcomes as planned? (efficiency and effectiveness)	
7.7	Are requests/supplies/assistance from the Project delivered in a timely manner?	
7.8	Is the project delivering on outputs and outcomes as planned?	
7.9	Have applied activities and their delivery methods been effective? (process effectiveness)	
7.10	Are there aspects that could have been done differently?(process effectiveness)	
7.11	Is the wider project story being told? What range of outcomes (intended and unintended) has the project contributed to – taking account of each of social, economic, environmental and cultural considerations (impact)	
7.12	How has the project influenced the stakeholder community, and what capacities has it built? (impact)	
7.13	Who are the beneficiaries of the Project training by Gender? (Gender)	
7.13	Who are the beneficiaries of the Project training by Gender? (Gender)	
7.14	How is gender considered in the budgeting process? (Gender)	
7.15	Does the budget particularly consider services for deprived regions or groups, women and children? Human rights)	

Detail issues/Questions on Relevance, Effectiveness, Efficiency, Impact and Sustainability
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Relevance	*- The extent to which the activity is suited to local and national development priorities and organizational policies, including changes over time.* *- The extent to which the project is in line with the PFM strategic priorities under which the project was funded.* *(Retrospectively, relevance often becomes a question as to whether the objectives of the project or its design are still appropriate given changed circumstances.)*
Effectiveness - Objective	- The extent to which an objective has been achieved or how likely it is to be achieved
Effectiveness - Outcomes	- Results include direct project outputs, short to medium-term outcomes
Efficiency	- The extent to which results have been delivered with the least costly resources possible; also called cost effectiveness or efficacy.
Sustainability	- The likely ability of an intervention to continue to deliver benefits for an extended period of timeaftercompletion - Projects need to be financially and institutionally sustainable
Impact	- The positive and negative, foreseen and unforeseen changes to and effects produced by a development intervention. - Longer term impact including revenue benefits, replication effects and other local effects
Gender	-Gender-sensitive budgeting

Rating Scale for Outcome (Relevance)

Relevant (R)	**Not relevant (NR)**

Rating Scale for Implementing Agency (IA) and Executing Agency (EA) Execution

Highly Satisfactory (HS)	*The agency had no shortcomings in the achievement of their objectives in terms of quality of implementation or execution.* *Implementation of all management categories – coordination & operational* *matters, partnership arrangements & stakeholder engagement, finance & co-finance, M&Esystems, and adaptive management (work planning, reporting & communications, includingupdate to project design) – has led to an efficient and effective project implemenetation.* *The agency can be presented as providing 'good practice'*

Satisfactory (S)	The agency had only minor shortcomings in terms of the quality of implementation or execution. Implementation of most of the management categories has led to an efficient and effective project implementation
Moderately Satisfactory (MS)	The agency had moderate shortcomings Implementation of some of the five management categories has led to a moderately efficient and effective project implementation
Moderately Unsatisfactory (MU)	The agency had significant shortcomings Implementation of some of the management categories has not led to efficient and effective project implementation
Unsatisfactory (U)	There agency had major shortcomings in the quality of implementation or execution Implementation of most of the five management categories had not led to efficient and effective project implementation
Highly Unsatisfactory (U)	The agency had severe shortcomings with poor management leading to inefficient and ineffective project implementation
Highly Satisfactory (HS)	*The agency had no shortcomings in the achievement of their objectives in terms of quality of implementation or execution.* *Implementation of all management categories – coordination & operational* *matters, partnership arrangements & stakeholder engagement, finance & co-finance, M&Esystems, and adaptive management (work planning, reporting & communications, includingupdate to project design) – has led to an efficient and effective project implementation* . *The agency can be presented as providing 'good practice'*
Satisfactory (S)	The agency had only minor shortcomings in terms of the quality of implementation or execution. Implementation of most of the management categories has led to an efficient and effective project implementation
Moderately Satisfactory (MS)	The agency had moderate shortcomings Implementation of some of the five management categories has led to a moderately efficient and effective project implementation
Moderately Unsatisfactory (MU)	The agency had significant shortcomings Implementation of some of the management categories has not led to efficient and effective project implementation

Unsatisfactory (U)	There agency had major shortcomings in the quality of implementation or execution Implementation of most of the five management categories had not led to efficient and effective project implementation
Highly Unsatisfactory (U)	The agency had severe shortcomings with poor management leading to inefficient and ineffective project implementation
Rating Scale for Outcomes (Overall, Effectiveness & Efficiency)	
Highly Satisfactory (HS)	*The project had no shortcomings in the achievement of its objectives in terms of effectiveness (outcomes), or efficiency.* *The project is expected or has achieved its global PFM objectives.* *The project can be presented as 'good practice'.*
Satisfactory (S)	There were only minor shortcomings The project is expected or has achieved most of its global PFM objectives
Moderately Satisfactory (MS)	There were moderate shortcomings The project is expected or has achieved most of its relevant objectives but with moderate/ significant shortcomings or modest overall relevance. The project isn't going to achieve some of its key global PFM objectives
Moderately *Unsatisfactory (MU)*	The project had significant shortcomings The project is expected to achieve its global PFM objectives with major shortcomings or is expected to achieve only some of its major global PFM objectives
Unsatisfactory (U)	There were major shortcomings in the achievement of project objectives in terms of effectiveness, or efficiency The project is not expected to achieve most of its global PFM objectives
Highly Unsatisfactory *(HU)*	The project had severe shortcomings The project has failed to achieve any of its major PFM objectives
Or Not Applicable (N/A); Unable to Assess (U/A)	
Note:	
Overall Outcome: Achievement of the project objective will be rated HS to HU.	

Effectiveness: The project's outcomes will be rated HS to HU. The individual indicator targets will partially help determine the grade. Each of the outcome indicators will also each be given a grade (in the justification column), however the final rating outcome will be due to appropriate weighting in terms of attaining project objectives. This means that professional judgement of the SE team will also be a key consideration.

Efficiency: An overall rating for cost-effectiveness will be provided

Efficient	**Inefficient**

Rating Scale for Monitoring & Evaluation

Highly Satisfactory (HS)	*The M&E system – its design and implementation had no shortcomings in the support of achieving project objectives.* *The M&E system was highly effective and efficient and supported the achievement of major PFM benefits.* *The M&E system and its implementation can be presented as 'good practice'.*
Satisfactory (S)	The M&E system – its design and implementation had minor shortcomings in the support of achieving project objectives. The M&E system was effective and efficient and supported the achievement of most of the major global PFM benefits, with only minor shortcomings
Moderately Satisfactory (MS)	The M&E system – its design and implementation had moderate shortcomings in the support of achieving project objectives. The M&E system supported the achievement of most of the major relevant objectives, but had significant shortcomings or modest overall relevance
Moderately *Unsatisfactory (MU)*	The M&E system – its design and implementation had major shortcomings in the support of achieving project objectives. The M&E system supported the achievement of most of the major PFM objectives, but with modest relevance
Unsatisfactory (U)	The M&E system – its design and implementation had major shortcomings and did not support the achievement of most project objectives. The M&E system was not effective or efficient
Highly Unsatisfactory (HU)	The M&E system failed in its design and implementation in terms of being effective, efficient or supporting projectPFM objectives or benefits.

Rating Scale for Sustainability

Likely	*Negligible risks to sustainability with key Outcomes achieved by the project closure and expected to continue into the foreseeable future*
Moderately Likely (ML)	Moderate risks, but expectations that at least some Outcomes will be sustained
Moderately Unlikely (MU)	Significant risk that key Outcomes will not carry on after project closure, although some outputs should carry on
	Unlikely (U) Severe risks that project Outcomes as well as key outputs will not be sustained

According to Atlas Risk, all risk dimensions of sustainability are critical: i.e., the overall rating for sustainability is not higher than the lowest-rated dimension.
Ratings should take into account both the probability of a risk materializing and the anticipated magnitude of its effect on the continuance of project benefits.
Risk definitions:
a) Whether financial resources will be available to continue activities resulting in continued benefits
b) Whether sufficient public stakeholder awareness and support is present for the continuation of activities providing benefit
c) Whether required systems for accountability / transparency & technical know-how are in place
d) Whether political risks are present that can undermine the future flow of the project benefits.
Rating Scale for Impact

Significant (S)	**Minimal (M)**	**Negligible (N)**

Project Impact is rated as Significant, Minimal or Negligible, but also the positive or negative aspect of the impact will be stated.
Concerning impact, the SE will consider the extent of
a) Verifiable improvement in PFM status; and/or
b) Verifiable reductions in challenges to PFM systems

c) Regulatory and policy changes state levels.
Process indicators will be specified to demonstrate achievement of stress reduction and/or ecological improvement. Part of the impact assessment, will concern catalytic effect. The SE will consider if the project exhibited
a) Scaling up (to other states and national level)
b) Replication (outside of the project),
c) Demonstration, and/or
d) Production of a public good, such as new technologies/approaches.

8.0 Assessments under the PFM Project(To be Answered by SRAs and SLAs)

Assessment Type		Beneficiaries							
		State	Institution	Year	Number		Still Serving		Remarks
					M	F	M	F	
8.1	Assessment of tax Officers collaboration between governmental tiers Lack of understanding	Aweil	None						
		Gbudue							
		Jubek							
		Jonglei							
		Torit							
		Gogrial							
8.2	Assessment of capacity needs of SRAs including possibilities for screening and recruiting new personnel	Aweil							
		Gbudue							
		Jubek							
		Jonglei							
		Torit							
		Gogrial							
8.3	Assessment of staff requirement for the	Aweil							
		Gbudue							

	harmonized state authority established	Jubek						
		Jonglei						
		Torit						
		Gogrial						
8.4	Assessment of capacity of new members of SLAs on how to review bills	Aweil						
		Gbudue						
		Jubek						
		Jonglei						
		Torit						
		Gogrial						

9**. PFM Project Main Activities and Beneficiaries (To be Answered by SRAs and SLAs)**

State	**Main Activities**	**Institution**				**Benefitted (Numbers)**							
			Yes	**No**	**# of copies**	**2016/17**		**2017/18**		**2018/19**		**2019/20**	
						M	**F**	**M**	**F**	**M**	**F**	**M**	**F**
Jubek **Aweil** **Gbudue** **Jonglei** **Torit** **Gogrial**	Development, printing and dissemination of revenue training manual												
	harmonized state revenue authority act												
	knowledge product on non-oil revenue management and accountability												
	Training of tax officials and State Revenue Authority board members on implementation of harmonized tax systems and tax jurisdiction												

	Training of state public accounts committees and finance officers from targeted states on implementation of harmonized tax systems and tax jurisdiction											
	Training of SLA members from targeted states on budget monitoring and public expenditure management, gender responsive budgeting and resource allocation.											
	Support development and publication of Revenue Authority Acts for targeted states										`	

10.0 Details of Legal, RegulatoryInstrumentsand Training Manuals under the PFM Project (Answered by SRAs and SLAs)

	Do you have access to copies of: No				Yes	How many
10.1	State Revenue Authority Act (SRA)					
10.2	Manual on Tax Collection Manual (SRA)					
10.3	Manual on non-oil revenue administration					
10.4	Manual on leadership in revenue administration, strategic planning and change management					
10.5	Manual on Training in budgetary allocation for oversight					

11.0 Details of Training (Answered by SRAs and SLAs)

	Training	**Benefitted (Numbers)**

		Institution	2016/17		2017/18		2018/19		2019/20	
			M	F	M	F	M	F	M	F
11.1	Training) in Tax Collection Manual (SRA)									
11.2	Training in non-oil revenue administration									
11.3	Training in leadership in revenue administration									
11.4	Training in budgetary allocation for oversight									
11.6	Secondment to other Revenue Authority									

12.0 Institutional Development (To be Answered by SRAs)

						Number	
						M	F
12.1	Board of Directors	**Yes**		**No**			
12.2	Commissioner General	**Yes**		**No**			
12.3	Deputy Commissioner General	**Yes**		**No**			
12.4	Tax Revenue Department	**Yes**		**No**			
12.5	Taxpayer Enforcement Unit	**Yes**		**No**			
12.6	Taxpayer Assessment Unit	**Yes**		**No**			
12.7	Taxpayer Audit Department	**Yes**		**No**			
12.8	Non-Tax Revenue Department	**Yes**		**No**			
12.9	Finance Department	**Yes**		**No**			
12.10	Administration Department	**Yes**		**N0**			
12.11	Planning Department	**Yes**		**No**			
12.12	Internal Audit Department	**Yes**		**No**			

12.13	Annual External Audit	**Yes**		**No**			
12.14	Quality Assurance Unit	**Yes**		**No**			
12.15	Taxpayer Services Department	**Yes**		**No**			
12.16	Risk Management Department	**Yes**		**No**			
					Number		
	Human Resource				**M**	**F**	**Total**
12.17	Total Staff						
12.18	Professional Staff						
12.19	Tax Officers						
12.20	Classified Staff						
12.21	Unclassified						

13.0 Infrastructure and Equipment(To be Answered by SRAs)

13.1	Does an Assets Register Exist?	**Yes**		**No**			
13.2	IT Center	**Yes**		**No**			
13.3	Taxpayer recording software	**Yes**		**No**			
13.4	Electricity connectivity	**Yes**		**N0**			
13.5	Standby Generator	**Yes**		**No**			
13.6	Water connectivity	**Yes**		**No**			
13.7	Internet connectivity	**Yes**		**No**			
13.8	Tarred road to headquarters	**Yes**		**No**			
13.9	Is the Office space adequate	**Yes**		**No**			
13.10	Are the office facilities adequate (common areas)	**Yes**		**No**			
13.11	Training Center	**Yes**		**No**			

13.12	Information Technology Center	**Yes**		**No**			
						Number	
13.13	Branches/Tax Offices	**Yes**		**No**			
13.14	Number of counties in the State						
13.15	Number of counties served by tax offices						
13.16	Population of the State						

Office Equipment(To be Answered by SRAs)

13.17	**Does an Assets Register Exist?**	Yes		No		Ratio to Staff
		Number				
13.18	**Desks**					
13.19	**Staff Chairs**					
13.20	**Visitors' chairs**					
13.21	**Vehicles**					
13.22	**Computers for Management Staff**					
13.23	**Computers for Other Staff**					
13.24	**Photocopiers**					
13.25	**Scanners**					

14.0 Revenue Collection by State Government(To be Answered by SRAs)

14.1	**Sources–Direct Taxes**	**2016/17**	**2017/18**	**2018/19**	**2019/20**
A	State Development Tax				

B	Personal Income Tax				
C	Rental/Property Income Tax				
D	Enterprise Presumptive Tax				
E	Capital Gains Tax				
F	Forestry Product Tax				
G	Vehicle Income Tax				
H	Tax Clearance Certificate				
I	State Land Lease, Utilization Tax and Royalties				
J	Royalties				
K	Fees and Charges				
L	Stamp Duty				
14.2	**Sources – Indirect Taxes**	**2016/17**	**2017/18**	**2018/19**	**2019/20**
A	Traffic Police – Motor Vehicle Tax				
B	Min. of Planning - Land Registration Tax				
C	Min. of Commerce – Bus Registration fees				
D	Min. of Agriculture – Forest Product/Animal Tax				
E	Min. of Information and Communication – Hotel Tourism Tax				
F	Min. of Health – Registration Fees/Age Assessment				
	Further Details in Schedule 1 State Revenue Act, 2017				

14.3 Tax Collection Operational Analysis

Tax Collection Gaps		2016/17	2017/18	2018/19	2019/20
A	Revenue projection as per State Fiscal Budget				
B	Total tax and Non-Tax Collected				
C	Total Tax Collected				
D	Total Non-Tax Collected				
E	Registered taxpayers				
F	Tax certificates issued				
G	Returns filed on time (%)				
H	Total arears at start of year				
I	New Arears during current year				
J	Total transfer from National Level				
K	Total arears with National level				
L	Total arears with State institutions				
M	Total arears with NGOs				
N	Arears collected or written-off during the year				
O	Number of tax audits conducted				
P	Taxes paid after audits				

15.0 State Ministry of Finance (Data Requests and Key Questions)(To be Answered by State Ministries of Finance)

		2016/17	2017/18	2018/19	2019/20
15.1	Budget Speech				
15.2	State Fiscal Budget				
15.3	Revenue Forecasting Committee with SRA	**Yes**	**No**		

15.4	Budget Process Involving all Line Ministries	**Yes**		**No**			
15.5	Annual Revenue discussed with Civil Society including Business Associations?	**Yes**		**No**			
15.6	Integrated Financial Management Information System (IFMIS)	**Yes**		**No**			
15.7	Internal Audit	**Yes**		**No**			
15.8	Public Service Audit	**Yes**		**No**			

16.0 State Legislative Assembly(To be Answered by PAC of SLAs)

				Number		
				M	**F**	**Total**
16.1	Members of Legislative Assembly					
16.2	Members of Public Accounts Committee					
16.3	Training in budgetary allocation for oversight					
16.4	Have Manual on Training in budgetary allocation for oversight	**Yes**	**No**			
		2016/17	**2017/18**	**2018/19**	**2019/20**	
16.5	State Fiscal Budget Bill Passed					
16.6	Public Financial Management Bills Passed					

Key:

M	Male
F	Female
SRA	State Revenue Authority
SLA	State Legislative Assembly
PFM	Public Financial Management

PAC	Public Accounts Committee
SE	Summative Evaluation

References

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- IMF-South Sudan 2019 Article IV Consultations
- Jubek State, Draft Budget , 2019/2020
- Non-oil revenue administration training manual for state governments
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