

Midterm Evaluation Report

Programme for Consolidating Economic Governance and Public Finance Management Systems (PFMS) in the PALOP-TL (Pro PALOP-TL SAI (Phase II))

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CONTENT

Executive Summary	6
1. Introduction	10
1.1. EVALUATION OBJECT	10
1.1.1. PROGRAMME FRAMEWORK	10
1.1.2. THEORY OF CHANGE	14
2. Methodological Framework	21
2.1. EVALUATION OBJECTIVES	21
2.1.1. GENERAL OBJECTIVES	21
2.1.2. SPECIFIC OBJECTIVES	21
2.1.3. EVALUATION SCOPE	21
2.1.4. EVALUATION CRITERIA	22
2.1.5. EVALUATION QUESTIONS	23
2.2. DATA COLLECTION AND ANALYSIS	25
2.2.1. DESK REVIEW	25
2.2.2. ANALYSIS OF SECONDARY DATA	25
2.2.3. QUALITATIVE INTERVIEWS	25
2.2.4. SURVEYS	26
2.2.5. VALIDATION WORKSHOP	27
2.3. DATA ANALYSIS	27
2.4. ETHICAL CONSIDERATIONS	28
3. Evaluation Results	29
3.1. RELEVANCE	29
3.2. EFFECTIVENESS	41
3.3. EFFICIENCY	63
3.4. SUSTAINABILITY	67
3.5. CROSS-CUTTING ISSUES: GENDER, HUMAN RIGHTS AND GOOD GOVERNANCE	71
4. Conclusions	73
5. Lessons Learned	75
6. Recommendations	76
Annexes	78
1. LIST OF QUALITATIVE INTERACTIONS AND SURVEY PARTICIPANTS	79
2. DATA COLLECTION INSTRUMENTS	85
3. BIBLIOGRAPHY	90

TABLES

Table 1 - Pro PALOP-TL SAI Budget, USD.....	11
Table 2 - Results Framework.....	16
Table 3 – Interviewed Participants per type of institution	26
Table 4 - Survey Responses per type of beneficiary, disaggregated by gender.....	27
Table 5 - OBI Scores, PALOP-TL area, 2008-2021(prediction).....	30
Table 6 - WGI – Voice and Accountability scores, PALOP-TL area, selected years.....	31
Table 7 - WGI – Government Effectiveness scores, PALOP-TL area, selected years.....	32
Table 8 - WGI – Control of Corruption, PALOP-TL area, selected years.....	32
Table 9 – Percentage of Women in Parliament, PALOP-TL area, last election.....	33
Table 10 - Progress of the outcomes and outputs.....	42
Table 11 - WGI – Control of Corruption (Percentile Rank), PALOP-TL area, selected years.....	46
Table 12 – OBI Scores, Transparency, Public Participation and Budget Oversight, PALOP-TL area, selected years.....	47
Table 13 – Number of training and skills development initiatives.....	53
Table 14 - Communities of Practices Organized by the Pro-PALOP TL ISC - Phase II	57
Table 15 - Programme Participants per gender.....	72

FIGURES

Figure 1- Implementation countries.....	11
Figure 2 - Impact, Outcomes and Outputs.....	12
Figure 3 - Interviewed Participants per country.....	26
Figure 4 – Evolution of Percentage of Women in Parliament, PALOP-TL area, 1970-2021.....	33
Figure 5 - Target Progress Color Scheme	41
Figure 6 - The Programme improved my individual capacities	53
Figure 7 - The Programme improved my organization’s institutional capacities.....	53
Figure 8 - I feel that my institution was consulted and involved in the implementation of the Programme.....	55
Figure 9 - Budget implementation.....	64
Figure 10 - The program's methodologies ensured an effective transfer of public finance management knowledge and skills to me and my colleagues at my institution.	68
Figure 11 - The financial and economic resources available are sufficient to.....	69
Figure 12 - The Programme contributed to improving gender equality,.....	72

ACRONYMS

ADECO	<i>Associação dos Consumidores</i>
ADRA	<i>Associação para o Desenvolvimento Rural e Ambiente</i>
AFROSAI	International Organisation of Supreme Audit Institutions in Africa
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
AO	Angola
ARAP	<i>Autoridade Reguladora das Aquisições Públicas</i>
AWPs	Annual Work Plans
CdC	<i>Câmara de Contas</i>
CESC	<i>Centro de Aprendizagem e Capacitação da Sociedade Civil</i>
CICA	<i>Conselho de Igrejas Cristãs em Angola</i>
CIP	<i>Centro de Integridade Pública</i>
CoP	Communities of Practices
CSO	Civil Society Organizations
CTA	Chief Technical Advisor
CV	Cape Verde
DGO	General Budget Directorate
EDF	European Development Fund
EU	European Union
FMO	<i>Fórum de Monitoria do Orçamento</i>
FONGTIL	<i>Forum ONG Timor-Leste</i>
GB	Guinea-Bissau
GRB	Gender Responsive Budgeting
GSB	General State Budget
HQ	Headquarters
IBP	International Budget Partnership
ICT	Information and Communication Technologies
IGF	General Inspectorate of Finance
IMS	Information Management System
IPP	<i>Instituto Pedro Pires</i>
IPU	Inter-Parliamentary Union
IT	Information Technology
M&E	Monitoring and Evaluation
MIP	Multiannual Indicative Plan

MoF	Ministry of Finance
MPs	Members of the Parliament
MTE	Midterm Evaluation
MTEF	Medium Term Expenditure Framework
MZ	Mozambique
NAO	National Authorizing Officer
NSA	National Senior Advisor
OBI	Open Budget Index
OBS	Open Budget Survey
OGE	<i>Orçamento Geral do Estado</i>
OGP	Open Government Partnership
OISC/CPLP	<i>Organização das Instituições Superiores de Controlo da Comunidade dos Países de Língua Portuguesa</i>
OSC	<i>Organizações da Sociedade Civil</i>
PAFA	Project Administrative and Finance Associate
PCGE	<i>Parecer sobre a Conta Geral de Estado</i>
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PFMO	<i>Parceria para a melhoria da prestação de serviços através do reforço da Gestão e Supervisão das Finanças Públicas em Timor-Leste</i>
PFMS	Public Finance Management Systems
PMA	<i>Plataforma das Mulheres em Ação</i>
PMF-RF	Public Management Finance Report Framework
PMU	Project Management Unit
SAI	Supreme Audit Institutions
SDG	Sustainable Development Goals
SISTAFE	State Financial Administration System
STP	São Tomé and Príncipe
TdC (PT)	<i>Tribunal de Contas de Portugal</i>
TL	Timor-Leste
ToC	Theory of Change
ToR	Terms of Reference
UN-SWAP	United Nations System Wide Action Plan for Gender Equality and Empowerment of Women
UNDP	United Nations Development Programme
UNEG	United Nations Evaluation Group
WGI	Worldwide Governance Indicators

Executive Summary

1. Context and object of the evaluation: The Midterm Evaluation (MTE) of the Programme for Consolidating Economic Governance and Public Finance Management Systems (PFMS) in the PALOP-TL (Pro PALOP-TL SAI (Phase II) was conducted between September and December 2021. The MTE used in-person and online data collection processes carried out in all implementation countries. The second phase of the Pro PALOP-TL SAI was established with the specific objective of improving the performance of the PALOP-TL countries in terms of public finance accountability, effectiveness, and transparency. Implemented by the United Nations Development Programme (UNDP), it aims at improving economic governance in the PALOP-TL countries. It began in 2018 and has November 2022 as the end-date for the implementation of the Programme's activities. The cost is estimated in 9,261,016 USD. This amount is financed by the 11th European Development Fund (EDF) of the EU (9,154,460 USD) and co-financed by the UNDP (106,556 USD).

2. Objectives of the evaluation: The MTE intends to respond to the need for vertical and horizontal accountability, as well as to generate knowledge that can help future initiatives. Specifically, the MTE has four specific objectives: 1) to make an overall independent assessment; 2) to identify key lessons learned and propose practical recommendations; 3) to contribute to an exit strategy; 4) to review how the intervention succeeded to strengthen the application of a rights-based approach and gender mainstreaming.

3. Evaluation criteria: The MTE uses as reference the OECD/DAC criteria: relevance, effectiveness, efficiency, and sustainability. Gender, human rights, and good governance considerations were also considered as part of this evaluation.

4. Evaluation methodology: The MTE employed a mixed method methodology, which included: desk review, analysis of secondary data, 90 individual and group interviews to 109 key informants (e.g., Beneficiary Entities, the European Union (EU); National Authorizing Officers (NAO); UNDP; ISCTE), and a quantitative online survey to 40 beneficiary organizations.

5. Evaluation results (by criteria):

5.1. Relevance: Data from authoritative sources indicate the relevance of the Programme. Between 2008 and 2019 all PALOP-TL countries surveyed ranked in the Open Budget Index OBI (Angola, Mozambique, São Tomé and Príncipe) well below the 61 (out of 100) score threshold, which indicates low levels of budget transparency. The three Worldwide Governance Indicators (WGI) indicators consulted also indicate relevance to the Programme. The WGI indicator *voice and accountability* places half the beneficiaries above the 0 threshold – in a scale that ranges between -2,5 and 2,5 -, and half below. The higher score within the PALOP-TL area in 2020 was the one of Cape Verde (0,92), and lowest score was the one of Angola (-0,81). For the WGI indicator *government effectiveness*, all PALOP-TL were scored below 0 in 2020. Lastly, the WGI indicator *control of corruption* places only two PALOP-TL countries above the 0 score (Cape Verde, and São Tomé and Príncipe). Data from the Inter-Parliamentary Union (IPU) indicates a transversal general upwards trend in the percentage of women taking office in the parliaments of the PALOP-TL region.

Two core elements emerged as reasons for the great relevance and positive receptivity of the Programme: the involvement (buy-in) of high-level officials from the executive branch, and the

development of the Annual Work Plans (AWP), which were part of a methodological stand of the Programme that fostered the participation of the beneficiaries in the formulation of activities, indicators, and baseline. As a result, the Programme managed to retain high levels of relevance, adequacy, and engagement. Another relevant indicator of the relevance of the Programme is its alignment with sectoral and national strategies of the PALOP-TL countries, the EU Multiannual Indicative Programme for 2014-2020, the UNDP's Strategic Plan, as well as the SDGs. The alignment is perceptible both in old and newly drafted national strategies and plans, which indicates the Programme is addressing structural needs in the beneficiary countries.

This evaluation found that the way in which the Programme was designed was also a contributor to its relevance in the PALOP-TL area. The Programme is a continuation project and managed to improve and expand on its predecessor. One of the most noticeable adaptations was the expansion of the outputs of the Programme, namely the inclusion of the Output 1 (The executive's capacities to ensure fiscal and budget transparency in the PALOP-TL are improved). The evaluation found that most of the beneficiary organizations – particularly SAI, Parliaments, and Executives – reported that the Project Management Unit (PMU) correctly interpreted the needs of the beneficiaries and designed the Programme accordingly. However, some beneficiaries – particularly those from the civil society in Cape Verde – reported they were insufficiently involved in the design phase.

5.2. Effectiveness: The evaluation has found that the Programme has already made a significant contribution to the planned objectives, and it is making a positive contribution in improving economic governance in the PALOP-TL countries. In fact, the Programme was identified as a best practice within the framework of PALOP-TL cooperation, having succeeded at establishing positive and trustworthy institutional relationships with the beneficiaries in the different countries, and being successful in its advocacy efforts to promote institutional transformation, through legal and institutional reforms. The Programme is promoting a paradigm shift regarding budget transparency namely through the promotion of Gender Responsive Budgeting (GRB), as well as the promotion of the SDGs in the PFMS. Dialogue and channels of cooperation and communication between public finance actors in the beneficiary countries were strengthened through South-South and Triangular Cooperation. However, constraints were identified with the high turnover rates of the members of the Parliament, diminished availability for the activities in both Cape Verde and Mozambique, due to the most recent electoral processes; political instability in Guinea-Bissau, São Tomé and Príncipe, and Timor-Leste, changes of leaderships in the SAIs in Angola, Cape Verde, Mozambique and São Tomé and Príncipe; and lack of responsiveness of the beneficiaries in Timor-Leste. Regarding the Programme's outputs, the evaluation has found that the progress towards the targets is positive, and that most of the indicators have the potential of being achieved by the end of the Programme.

5.3. Efficiency: This evaluation has found that the implementation strategy and execution of the Programme was adequate and efficient. At the PMU level, there is a good degree of commitment and ownership of the Programme. The technical capacity and soft skills of the PMU have been highlighted as key contributors to the success of the Programme, as well as to the establishment of adequate, and trustworthy interpersonal relations with the beneficiaries. In fact, most beneficiaries report high levels of responsiveness from the PMU, which was evident by the quick response to the COVID-19 pandemic. Adding to the PMU, the local structures of the UNDP offices support the implementation of the Programme, which was also noted as highly relevant.

The Programme has been making an efficient use of the allocated financial resources. So far the Programme has executed 4,688,461.38 USD, which corresponds to 50,41 per cent of the total

budget or 75 per cent of the amount received to date. At the time of the evaluation, the Programme stills has one year remaining to complete the implementation of activities (until November 2022), plus six months (May 2023) to conduct the closure of the Programme. Regarding human resources assigned to the Programme, this evaluation verified that they are adequate, as they have relevant technical skills, and comprehensive professional experience in the several areas of implementation of the Programme.

In terms of Monitoring and Evaluation (M&E), the evaluation has found that the Programme's M&E instruments are pertinent for the project management, while ensuring that they do not overload the PMU with excessive monitoring procedures. However, the Country Coordination Committees and Steering Committee meetings were not frequently organized. These meetings are relevant to support the dialogue and information sharing between the PMU and the beneficiary entities. Furthermore, they can provide opportunities for in-depth strategic discussions with the EU.

5.4. Sustainability: The evaluation has found that the Programme's implementation strategy aimed at promoting sustainable results, namely through the adoption of a flexible and collaborative approach to identifying the needs of institutions, notably through the AWP that ensured an effective participation of the beneficiaries, promoted a greater ownership of results, and ensured good levels of alignment of the intervention with sectoral and national public strategies and policies. Similarly, fostering institutional and legal reforms in the countries ensures that the public finance related reforms will be institutionalized in the countries. The creation of a knowledge hub with the various resources created throughout the Programme's implementation aims at capitalizing on all relevant knowledge collected, to be shared with the institutions and the public. An outlined exit strategy should be discussed with the programme's beneficiaries to ensure that they have been adequately capacitated to undertake the Programme's outcomes, ensuring their commitment, as well as a swift transition. The approach to south-south and triangular cooperation promoted an exchange of knowledge and experiences that are relevant to further strengthen the dialogue among public finance actors in the beneficiary countries, as well as between similar entities in different countries. Finally, using existing international and regional entities and networks, such as AFROSAI (International Organisation of Supreme Audit Institutions in Africa), the Court of Auditors in Portugal, and others will enhance the sustainability of practices in the beneficiary countries.

5.6. Cross-cutting issues: Gender equality, human rights-based approach and good governance are core elements of the Programme's design and planning. The findings show that the Programme advocated for the inclusion of a gender approach to economic governance practices in the PALOP-TL countries, by influencing the integration of gender into the budgetary process as a tool for improving governance and transparency. It has equally contributed directly to strengthening economic good governance in the PALOP-TL countries, through improving the PFM ecosystem, namely institutional capacities on transparency, accountability, and inclusiveness for state and non-state actors.

6. Lessons learned: Several lessons have been drawn from the implementation of the Programme, based on the evidence gathered in the evaluation process:

LL1. AWP methodology is effective and contributes to good levels of relevance, flexibility, implementation, as well as appropriation (buy-in) of the Programme.

LL2. Training and development of skills in the multiple layers of the PFMS contributes to effective and sustainable transformation of institutional practices.

LL3. South-South and triangular cooperation within the PALOP-TL region is relevant from the linguistic, legal, and political perspectives.

LL4. The Programme has the potential of becoming an international good practice.

LL5. The centralization of the Programme's management contributes to the good implementation of the Programme, yet local presence is required when beneficiaries diverge in their implementation rate.

7. Main recommendations: Based on the evidence, findings and lessons learned, collecting during the evaluation, the evaluation team identified a set of Strategic (SR) and Operational (OR) recommendations.

7.1. Strategic Recommendations:

SR1. Consider the elaboration of an exit strategy. A clear exit strategy should be discussed with the beneficiaries to ensure that they have been adequately capacitated to undertake the Programme's outcomes, and that they are committed to a swift transition when the Programme ends, including at the financial level.

SR2. Reach out and link the Programme to Global Platforms like the Integrated National Financing Framework (INFF) in order to increase the visibility of the Programme, and its identification as an international best practice.

SR3. Strengthen the governance coordination mechanisms and communication, by increasing the frequency of the Coordination Committees and the EU's involvement through the Steering Committee.

SR4. Foster closer coordination with national and regional EU-funded projects through formal and informal dialogue and explore potential synergies with those projects.

7.1. Operational Recommendations:

OR1. Affecting financial resources to local UNDP offices and revisiting responsibilities. The strengthening of country officers can be relevant in addressing local difficulties of partners.

OR2. Consider the development of a task force to rapidly respond to the foreseen and unforeseen change of public officials and representatives. Due to regular democratic processes, it is natural a certain turnover of elected or appointed officials. The taskforce should immediately initiate contacts with newly elected or appointed public officials, in order to guarantee that the Programme becomes as quickly as possible appropriated.

OR3. Consider resorting to specialized sources in the beneficiary countries to facilitate future capacity-building and knowledge sharing actions (eg. local universities) so that the training is sustainable in the countries.

1. Introduction

In September 2021, the United Nations Development Programme (UNDP) office in Cape Verde contracted Impacte Consultants for Dev to carry out the Midterm Evaluation (MTE) of the Programme for Consolidating Economic Governance and Public Finance Management Systems (PFMS) in the PALOP-TL (Pro PALOP-TL SAI (Phase II)) (2018-2022). The evaluation was conducted between September and December 2021, with in-person and online data collection processes carried out in all implementation countries: Angola, Cape Verde, Guinea-Bissau, Mozambique, São Tomé and Príncipe, and Timor-Leste.

This report presents the MTE of the Pro PALOP-TL SAI (Phase II), which started in 2018 and is currently being implemented until November 2022. The Programme is implemented by UNDP and it aims at improving economic governance in the PALOP-TL countries, with the specific objective of improving their performance on Public Finance accountability, effectiveness, and transparency.

The evaluation intends to respond to the need for vertical and horizontal accountability¹, in addition to generating knowledge that can help improve future initiatives. The evaluation aims specifically at assessing the relevance, effectiveness, efficiency, sustainability, and cross-cutting issues of the Programme, having as main users the UNDP, the European Union (EU), the Programme beneficiaries, and partners.

The report is divided into four chapters, which include the framework of the Programme and the object of the evaluation; followed by the methodological framework, which includes objectives, criteria, questions, sources, sample and data analysis and ethical considerations of the evaluation. The following chapter, concerning the evaluation results, is segmented by evaluation criteria: relevance, effectiveness, efficiency, sustainability, and cross-cutting issues. Finally, the conclusions, lessons learned and recommendations are presented. Additional data supporting the report, namely the terms of reference, the evaluation matrix, the list of stakeholders consulted, data collection instruments and bibliographical references, are presented in an annex.

1.1. EVALUATION OBJECT

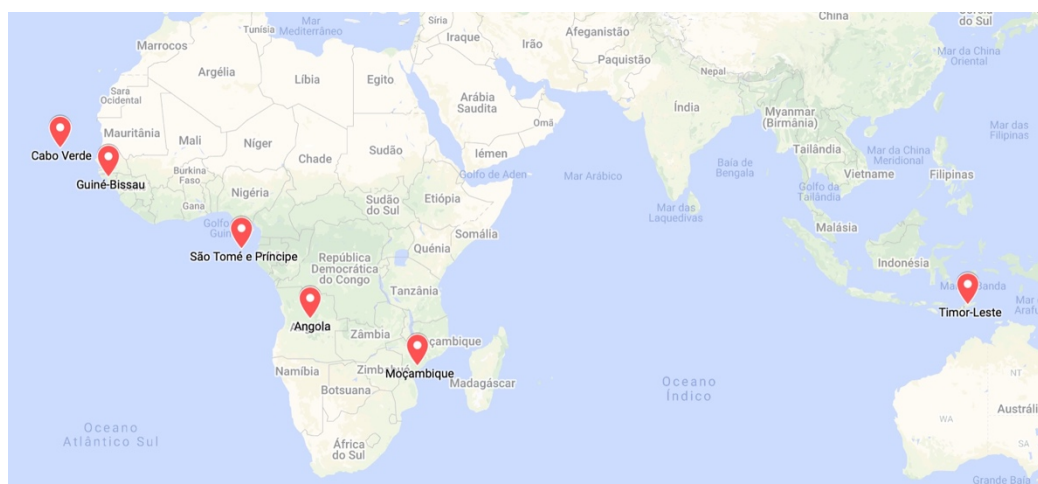
1.1.1. PROGRAMME FRAMEWORK

The Pro PALOP-TL SAI Programme (Phase II) continues and expands the efforts of the Pro PALOP-TL SAI Project, which was implemented in the PALOP countries and in Timor-Leste between 2014 and 2017. The first phase responded to the identified need of supporting the Supreme Audit Institutions (SAI), Parliaments, Parliamentarians and Civil Society Organizations (CSO) in the PALOP-TL (Angola, Cape Verde, Guinea-Bissau, Mozambique, São Tomé and Príncipe and Timor-Leste) area, in the fields of external control and the supervision of finances, budget, accounts, and public expenditure. The Project was financed by the EU (10th European Development Fund (EDF)) for a total amount of 6.5 million EUR and contributed to the promotion of an adequate governance

¹ Assess the use of resources allocated to the Programme for donors (vertical responsibility) and beneficiaries (horizontal responsibility).

of public finances in the PALOP and TL (see Figure 1), with a focus on the technical and functional capacity building of the SAI, the National Parliaments and the Civil Society, and with emphasis on the promotion of gender responsive budgeting. The project was innovative in order to enhance capacity building in the exchange of experiences, as well as in the creation of learning environments between peers in a logic of South-South and Triangular cooperation.

Figure 1- Implementation countries



Building on the Pro PALOP-TL SAI Project success story, the Pro PALOP-TL SAI (Phase II) intends to improve economic governance in the PALOP-TL, with the specific objective of improving the performance of PALOP-TL countries on public finance accountability, effectiveness and transparency. As a part of the second priority area of the 11th EDF PALOP-TL Multi-Annual Indicative Plan (MIP) “Governance capacity Development”, the Programme intends to improve economic governance in the PALOP-TL. The second phase of Pro PALOP-TL SAI has a total budget of USD 9,261,016.00, financed by the 11th EDF, and co-financed by the UNDP (see Table 1).

Table 1 - Pro PALOP-TL SAI Budget, USD

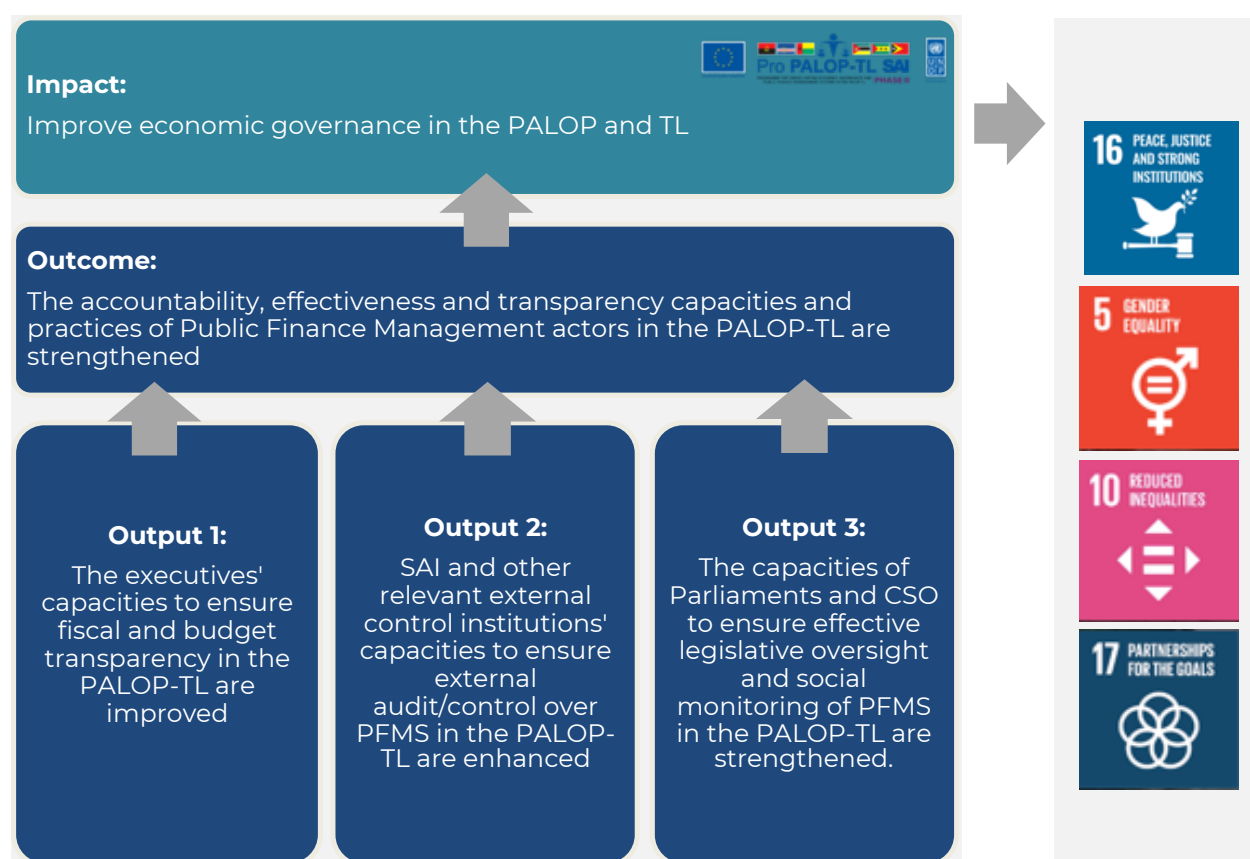
Pro PALOP-TL SAI budget breakdown (USD)	
Total Budget	\$ 9 261 016
a) Total EU contribution	\$ 9 154 460
ai) EU Contribution to Activities	\$ 8 555 836
aii) 7% indirect eligible costs charged to the EU contribution	\$ 598 624
b) Total UNDP Contribution to Activities	\$ 106 556

The intervention of Pro PALOP-TL ISC in the second phase focuses on three areas for the consolidation of Public Finance Management at a regional level, with three expected outputs (see project impact, outcomes, and outputs in Figure 2 and full detailed results framework in the following chapter):

- **Output 1:** “The executives’ capacities to ensure fiscal and budget transparency in the PALOP-TL are improved.
- **Output 2:** “The supreme audit institutions and other relevant external control institutions’ capacities to ensure external audit/control over PFMS in the PALOP-TL are enhanced.”

- **Output 3:** “The capacities of Parliaments and CSO to ensure effective legislative oversight and social monitoring of PFMS in the PALOP-TL are strengthened.”

Figure 2 - Impact, Outcomes and Outputs



The Programme supports initiatives for capacity development, south-south and triangular cooperation, and exchanges of experiences, based upon a set of overarching activities, aiming to:

- (1) “train and develop skills and capacities (training, technical assistance, peer support etc.), promoting synergies with existing national capacity building institutions, as well as bilateral or multilateral agreements and capacity building facilities;
- (2) promote information dissemination and sensitization campaigns;
- (3) promote legal and institutional reforms;
- (4) carry out procurement and enhancement of Information and Communication Technologies (ICT) systems;
- (5) promote community of practices through a south-south and triangular facility using “peer2peer” learning and exchanges of experiences, focusing on the exposure to and domestication of best practices, as triggers for change.”²

Additionally, as result of the COVID-19 pandemic, the Pro PALOP-TL SAI (Phase II) reallocated resources towards a comprehensive UNDP and EU-funded response to the crisis unleashed by the COVID-19 pandemic in the PFMS and Economic Governance of the PALOP-TL countries to address

² Description of the Action - Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II)), 2018.

emergent needs resulting from the socioeconomic impact of the pandemic in the project beneficiaries at national level (Ministries of Finances (MoF), SAI, Parliaments and CSO), namely:

- “Short-term activities proposed to adapt the project’s initial work plan to the context of the pandemic COVID19 and aimed at strengthening the technical and human capacities in the beneficiary institutions to face and mitigate the socioeconomic impact of the pandemic COVID-19;
- Ongoing transversal activities adapted to carry out actions in the context of social distance and in a regime of States of Emergency;
- National activities to respond to the socio-economic impact of the COVID-19 pandemic.”³

The Programme beneficiaries are rights holders represented by civil society and duty bearers in the Executive branch: MoF – including General Budget Directorate (DGO), and General Inspectorate of Finance (IGF), SAI and other independent External Control Institutions, Parliaments, and CSOs in all PALOP countries and Timor-Leste.

The management, monitoring, and coordination mechanism of the Programme are as following:

- 1) Centralized **Project Management Unit** (PMU) in Cape Verde to ensure daily management. It was designed as a small and flexible Unit, composed by Project Chief Technical Advisor (CTA), Senior National Advisor (NSA) on external control of Public Finance Management (PFM) and budget transparency, Project Administrative and Finance Associate (PAFA), Driver, Legislative oversight & openness specialist, Communications & visibility officer, Monitoring & Evaluation officer, and Gender expert.
- 2) **Country Coordination Committee** in each beneficiary country, supported by national UNDP offices and a representative of National Authorizing Officer (NAO). The Country Coordination Committee are responsible for the national oversight of the Programme and were composed by the Project Executive (PALOP-TL UN-UNDP COs), the Senior Beneficiaries (Ministries of Finance/Plan, SAI, Parliaments and CSO) and EU delegations in each PALOP-TL. This mechanism was designed to provide a forum “to discuss the evolving local sector environment, share plans and activities, review progress in planning and implementation of the Annual Work Plans (AWPs), deliberate issues of common concern, negotiate agreed responses and analyze emerging needs and risks at a national level”⁴. The meetings of the Country Coordination Meetings were designed to take place twice a year.
- 3) **Project Steering Committee** (supranational). This mechanism was designed to reinforce and allow complementarity with other national projects, avoid duplication of structures and activities, as well as overlapping in the implementation of activities. It was further designed to be “responsible for general oversight of project activities including financial oversight, and approval of funding allocations within the overall budget as recommended by the project’s management unit”. The Steering Committee includes the projects executive (UNDP country officers), supplier (EU delegations and NAOs), representatives from the PALOP-TL (Ministries of Finance, SAI, Parliament’s representatives) and Civil Society. The Steering Committee Meetings were designed to be Annual either physically or virtually.

³ Terms of Reference, Mid-Term Evaluation for the PRO PALOP-TL Sai (Phase Ii) Project, 2021.

⁴ Pro PALOP-TL SAI (Phase II): “Description of the Action – Addendum nº1 to the Contribution Agreement nº 218/402-554”, May 2021.

1.1.2. THEORY OF CHANGE

The Pro PALOP-TL SAI (Phase II) team developed a Theory of Change (ToC) to support the development of the results framework, based on the results of the first phase of the Programme (i.e., the Pro PALOP-TL SAI Programme).

Recognizing, on the one hand, the constraints in the SAI and Parliament's institutional and individual capacities to ensure an efficient external control of PFM, as well as the lack of transparency and insufficient public engagement; and, on the other hand, the social monitoring in PFM limitations, limited cooperation and communication channels between the different PFM actors, as well as lack of understanding and access to international standards and practices; the ToC builds upon the results from the Pro PALOP-TL SAI Project to define the causal pathway, i.e., how activities will produce a series of results that contribute to achieving the final intended impact.

The Programme's ToC is based on the assumptions that the PALOP-TL countries remain stable at the political and security levels, and that the participation of the civil society in monitoring the budget does not bear security risks (e.g., fear of persecution). The Programme's ToC aligns with UNDP strategic plan 2018-21 on promoting structural transformations on governance issues, as well as with the UNDP's network and technical capacity.

The ToC defines as main outcome "Accountability, effectiveness and transparency capacities and practices of Public Finance Management Actors in the PALOP-TL are strengthened". The Programme proposes to directly contribute to this outcome by improving the executives' capacities to ensure fiscal and budget transparency (Output 1); improving relevant external control institutions' capacities to ensure external audit/control over PFMS (Output 2); and strengthening Parliaments and CSO's capacities to ensure effective legislative oversight and social monitoring of PFMS (Output 3) in the PALOP-TL countries⁵.

The outcome is measured through the improvement on the performance of Public Expenditure and Financial Accountability (PEFA) indicators in the intervention countries, namely: performance of public finances; budgeting, reporting; and external scrutiny and audit.

At the output level, the changes are measured through:

- Improvement of the beneficiaries' capacities on PMF issues, budget transparency and gender responsive budgeting (GRB) – MoF and Executive branch-; external control/audit of PFMS matters, including GRB and other Sustainable Development Goals (SDG) focused performance audits (judges, auditors and officials from SAI and other external control institutions); legislative oversight and social monitoring of public expenditure and policies, including GRB (Members of the Parliament (MPs), parliamentary staff and members of the civil society) in the PALOP-TL countries.
- Community of Practices on PFM and budget transparency (MoF and Executive); external control/audit of PFMS matters, including GRB and other SDG focused performance audits (judges, auditors and staff); legislative oversight and social monitoring of public expenditure and policies (Parliaments and CSOs) in the PALOP-TL countries.
- Effective use of ICT, including hardware, software and Information Management System (IMS), to promote budget transparency and ensure effective and independent scrutiny of public expenditure in the PALOP-TL countries.

⁵ Pro PALOP-TL SAI (Phase II): "Description of the Action", November 2018.

- Improvement of public awareness and availability of information on budget transparency, external control, social and political scrutiny of PFM in the PALOP-TL countries.

The main assumptions at the outcome level include the appropriateness of products and deliverables for the beneficiaries, and their effective and timely use; as well as timely implementation of agreed reform plans and roadmaps progresses. At the output level, the assumptions relate to the participation of trained staff in reforms and their abilities to apply their new skills and knowledge/results; to the availability of resources (staff and funds) to support information systems and other physical systems provided by the Programme; and to the development of appropriate regulations to enact GRB, oversight methodology, audit manuals and other new PFM external control and oversights products.

Moreover, the ToC was revised after March 2020, to take into consideration the socioeconomic impact of the COVID-19 pandemic in the PALOP-TL countries, as well as the Programme's COVID-19 mitigation plan.

The Results Framework was built upon the ToC. It presents the Programme's result chain, indicators, baseline, targets and means of verification and assumptions (see Table 2).

Table 2 - Results Framework

	Results chain	Indicators	Baselines (incl. reference year)		Targets (incl. reference year)		Sources and means of verification	Assumptions
Overall objective: Impact	(OO) Improve economic governance in the PALOP and Timor-Leste	OO 1. World Bank Indicators for Governance: OO 1.3. "Control of Corruption" in the PALOP-TL.**(**)	2017 Angola (AO)- 4,66 ; Cape Verde (CV) – 79,00; Guinea-Bissau (GB)- 6,00; Mozambique (MZ)- 29,33; São Tomé and Príncipe (STP)- 56,33; Timor-Leste (TL)- 31,66		2022 AO- 15,00; CV – 80,00 ; GB -15,00 ; MZ- 45,00 ; STP – 70,00; TL- 55,00		(1) The Worldwide Governance Indicators (WGI) project - Link ;	
Specific objective(s): Outcome(s)	(SO) The PALOP-TL PFM core actors are more accountable, effective and transparent or PALOP-TL PFM core actors improve their performance from the point of view of accountability, effectiveness and transparency	SO 1: PEFA indicators SO 1.1. performance of public finances", SO 1.2. "budgeting, reporting", SO 1.3. "external scrutiny" and "audit". SO 2: International Budget Partnership (IBP) Open Budget Index (Transparency, Public Participation, Budget Oversight) SO 2.1. Transparency (Open Budget Index) SO 2.2. Public Participation SO 2.3. Budget Oversight (**) All indicators at SO1 and SO3 match with the EU RF Level 1 #13 and EU RF Level 2 #14.	SO 1: PEFA indicators AO (2016) PI24 C+ PI25 C+ PI26 D+ PI27 C+ PI28 D CV (2016) PI24 B PI25 C PI26 C PI27 B+ PI28 D+ GB (2014) PI24 D+ PI25 - PI26 D PI27 - PI28 D MZ (2015) PI24 B PI25 B+ PI26 C+ PI27 C+ PI28 C+ STP (2013) PI24 C PI25 D+ PI26 C PI27 B+ PI28 D	TL (2014) PI24 C+ PI25 C+ PI26 C+ PI27 B+ PI28 C+ SO 2: IBP Open Budget Index 2017 AO SO2.1 - 25 SO2.2 - 7 SO2.3 – 33 CV – NA GB – NA MZ SO2.1 - 41 SO2.2 -7 SO2.3 -37 STP SO2.1 - 31 SO2.2 - 0 SO2.3 - 46 TL SO2.1 - 40 SO2.2 -9 SO2.3 - 56	SO 1: PEFA indicators 2022 AO PI24 B+ PI25 B+ PI26 B+ PI27 B+ PI28 B+ CV PI24 A PI25 B+ PI26 B+ PI27 A PI28 A GB PI24 C PI25 C PI26 C PI27 C PI28 C MZ PI24 B+ PI25 A PI26 B+ PI27 B+ PI28 B+ STP PI24 B PI25 B PI26 B+ PI27 B+ PI28 B+ TL PI24 B	SO 2: IBP Open Budget Index 2022 AO SO2.1 – 41-60 SO2.2 - 12 SO2.3 – 52 CV SO2.1 – 61-80 SO2.2 - 20 SO2.3 – 65 GB SO2.1 – 21-40 SO2.2 - 10 SO2.3 – 50 MZ SO2.1 – 41-60 SO2.2 -15 SO2.3 -59 STP SO2.1 – 41-60 SO2.2 - 10 SO2.3 - 59 TL SO2.1 – 41-60 SO2.2 -15 SO2.3 - 69	(1) Public Expenditure and Financial Accountability - Link (2) Open Budget Survey - Link ;	1. The products and deliverables resulting from the implementation of the project activities and the delivery of the outputs are appropriated and used in a timely and effective manner by the beneficiaries 2. Implementation of the agreed reform plans and roadmaps progresses in line with the planned timeline
Overall objective: Impact			2017:		2022:		(1) Websites and	1. Staff trained by the

<p>(O1) The executives' Capacities to ensure fiscal and budget transparency in the PALOP-TL are improved</p>		<p>(1) "# of MoF and Executive staff are trained on and improve knowledge/awareness of PMF, budget transparency and gender responsive budgeting issues in the PALOP-TL countries (disaggregated by sex, by organisation of origin, by country)".</p> <p>(2) "Status of development of Pro PALOP-TL SAI gender responsive budgeting methodology and inclusion of gender-responsive budget planning into the budgetary cycle, including the Medium Term Expenditure Framework (MTEF)".</p> <p>(3) "Status of community of practice in the domain of budget transparency involving PALOP-TL government officials (in particular from ministries of finances and/or planning)".</p> <p>(4) "Status of procurement to support PALOP-TL IMS and ICT platforms promoting MoF budget transparency".</p> <p>(5) "# of information & sensitization initiatives carried out with the project's support on budget transparency and PFM and # persons involved (disaggregated by sex, by organisation of origin, by country)".</p>	<p>(1) ANG: 27; CV: 176; GB: 122; MOZ: 834; STP: 83; TL: 0.</p> <p>(2) ANG: aware but not endorsed GRB and does not include GRB into the budgetary cycle, including the MTEF; CV: endorsed GRB and includes GRB into the budgetary cycle, including MTEF; GB: aware but not endorsed GRB and does not include GRB into the budgetary cycle, including MTEF; MOZ: aware but not endorsed GRB and includes partially GRB into the budgetary cycle, including MTEF; STP: aware but not endorsed GRB and does not include GRB into the budgetary cycle, including MTEF; TL: aware but not endorsed GRB and partially includes GRB into the budgetary cycle, including MTEF.</p> <p>(3) 0 existing CoP (Communities of Practices) facilitated by the Pro PALOP-TL SAI involve 0 PALOP-TL MoF officials through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices on budget transparency, to improve knowledge on the production and publication of budgets and expenditure reports.</p> <p>(4) No MoF in the PALOP-TL agreed with the Pro PALOP-TL SAI procurement activities to support budget transparency IMS and ICT</p>	<p>(1) ANG: 110; CV: 110; GB: 110; MOZ: 110; STP: 110; TL: 50.</p> <p>(2) PALOP-TL: All PALOP-TL have endorsed the GRB methodology and adopted state budgets including GRB.</p> <p>(3) At least three CoP facilitated by the Pro PALOP-TL SAI involving 300 PALOP-TL MoF officials trained through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices on budget transparency to improve knowledge on the production and publication of budgets and expenditure reports.</p> <p>(4) At least 4 out of the 6 PALOP-TL MoF have IMS and ICT operational platforms and promote budget transparency.</p> <p>(5) ANG: 4 initiatives involving 120 persons; CV: 4 initiatives involving 120 persons; GB: 12 initiatives involving 120 persons; MOZ: 4 initiatives involving 120 persons; STP: 7 initiatives involving 120 persons; TL: 2 initiatives involving 60 persons.</p>	<p>other social networks of Pro PALOP-TL SAI; (2) Narrative reports on the progress of Pro PALOP-TL SAI; (3) Evaluation reports on project results; (4) Websites and other social networks of beneficiary institutions in the PALOP and Timor-Leste; (5) Activity reports of project beneficiary institutions; (6) Survey of the people trained before and after the trainings</p>	<p>Action is participating in the respective reforms and able to apply their new skills and knowledge/results</p> <p>2. Information systems and other physical systems established are supported with sufficient funding and maintenance personnel.</p> <p>3. The regulations allow enactment of the new gender responsive budgeting, oversight methodology, audit manuals and other new PFM external control and oversight products</p>
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			platforms. (5) ANG: 0; CV: 0; GB: 8 regional initiatives involving 244 persons involved; MOZ: 0 initiatives; STP: 3 initiatives involved 46 persons; TL: 0 initiatives.			
Output 2	(O2) The supreme audit institutions and other relevant external control institutions capacities to ensure external audit/control capacity over PFMS in the PALOP-TL are enhanced	<p>(1) “# of judges, auditors and officials from SAI and other external control institutions are trained and improve knowledge/awareness of external control/audit of PFMS matters, including GRB and other SDG focused performance audits (disaggregated by sex, by organisation of origin, by country)”.</p> <p>(2) “Status of community of practice in the domain of external control of PFM, involving judges and auditors from PALOP-TL SAI”.</p> <p>(3) “Status of procurement to support PALOP-TL IMS and ICT platforms promoting SAI efficiency and openness”.</p> <p>(4) “# of awareness events carried out by SAI with the project's support on external control/audit of PFMS matters and # persons involved (disaggregated by sex, by organisation of origin, by country)”.</p>	<p>2017:</p> <p>(1) ANG: 60; CV: 174; GB: 226; MOZ: 26; STP: 60; TL: 7</p> <p>(2) 1 CoP involving PALOPT-TL SAI Organização das Instituições Superiores de Controlo da Comunidade dos Países de Língua Portuguesa (OISC CPLP) exists and meets at least once per year, involving 259 judges, auditors and staff strengthen and improve institutional knowledge in audit and external control of PFMS SDG implementation (PFM-RF) through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices.</p> <p>(3) The Pro PALOP-TL SAI carried out procurement to support SAIs IMS and ICT platforms in Cape Verde, Mozambique, and Sao Tome and Principe.</p> <p>(4) ANG: 1 initiative involving 15 persons; CV: 1 initiative involving 11 persons; GB: 8 initiatives involving 176 persons; MOZ: 0 initiatives; STP: 2 initiatives involving 42 persons involving; TL: 0 initiatives.</p>	<p>2022:</p> <p>(1) ANG: 160; CV: 140; GB: 190; MOZ: 140; STP: 120; TL: 20.</p> <p>(2) 1 CoP involving PALOP-TL SAI (OISC CPLP) exists and meets at least once per year, involving at least 300 judges, auditors and staff, strengthens institutional capacities in 6 PALOP-TL SAI and carries out PFMS SDG implementation evaluations (PFM-RF) in at least 4 PALOP-TL countries, through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices.</p> <p>(3) The IMS and ICT platforms are operational in Cape Verde, Mozambique, and Sao Tome and Principe and promote efficiency and openness.</p> <p>(4) ANG: 4 initiatives involving 120 persons; CV: 4 initiatives involving 120 persons; GB: 4 initiatives involving 120 persons; STP: 4 involving 120 persons; MOZ: 4 initiatives involving 120 persons; TL: 1 initiative involving 30 persons.</p>	<p>(1) Websites and other social networks of Pro PALOP-TL SAI; (2) Narrative reports on the progress of Pro PALOP-TL SAI; (3) Evaluation reports on project results; (4) Websites and other social networks of beneficiary institutions in the PALOP and Timor-Leste; (5) Activity reports of project beneficiary institutions; (6)) Survey of the people trained before and after the trainings</p>	

Output 3	(O3) The capacities of Parliamentary and CSO to ensure effective legislative oversight and social monitoring of PFMS in the PALOP-TL are strengthened	<p>(1) “# of MPs, parliamentary staff and members of the civil society are trained and improve knowledge/awareness of legislative oversight and social monitoring of public expenditure and policies in the PALOP-TL countries, including GRB (disaggregated by sex, by organisation of origin, by country)”.</p> <p>(2) “Status of development of Pro PALOP-TL SAI methodology for gender responsive budgeting and oversight/monitoring of public expenditure focusing on gender”</p> <p>(3) “Status of community of practice in the domain of legislative oversight and social monitoring of public expenditure and policies, involving PALOP-TL MPs, parliamentary staff and CSO members”.</p> <p>(4) “Status of procurement to support parliaments and CSO IMS and ICT platforms promoting legislative oversight and openness and public participation in budgetary processes in the PALOP-TL”.</p> <p>(5) “1 ICT system designed to simplify budget and expenditure information (CSO platform)”.</p> <p>(6) “# formal mechanisms for</p>	<p>2017:</p> <p>(1) MPs, parliamentary staff and members of the civil society trained and with improved knowledge/awareness of legislative oversight and social monitoring of public expenditure and policies in the PALOP-TL countries, including GRB: ANG: 610; CV: 268; GB: 151; MOZ: 625; STP: 92; TL: 245.</p> <p>(2) Legislative Budget Committees and Women Caucus and CSO members (Pro PALOP-TL SAI partners) in all PALOP-TL are trained and aware of Pro PALOP-TL SAI methodology on GRB and oversight of public expenditure focused on gender.</p> <p>(3) At least 3 CoP facilitated by the Pro PALOP-TL SAI train 3450 MPs, parliamentary staff and CSO members through south-south and triangular cooperation, "peer2peer" learning, exchanges of experiences and practices on legislative budget oversight and social monitoring of PFMS and simplification of budget information.</p> <p>(4) The Pro PALOP-TL SAI carried out procurement to support Cape Verde, Sao Tome and Principe and Timor-Leste parliaments' IMS and ICT platforms promoting legislative oversight and openness.</p> <p>(5) There is no available PALOP-TL</p>	<p>2022:</p> <p>(1) MPs, parliamentary staff and members of the civil society trained and with improved knowledge of legislative oversight and social monitoring of public expenditure and policies in the PALOP-TL countries, including GRB: ANG: 550; CV: 360; GB: 390; MOZ: 550; STP: 350; TL: 140.</p> <p>(2) Legislative Budget Committees and Women Caucus and CSO members (Pro PALOP-TL SAI partners) in all PALOP-TL countries use effectively the Pro PALOP-TL SAI methodology on GRB and oversight of public expenditure focused on gender.</p> <p>(3) At least 6 CoP facilitated by the Pro PALOP-TL SAI train and improve knowledge of 600 MPs, parliamentary staff and CSO members through south-south and triangular cooperation, "peer2peer" learning, exchanges of experiences and practices on legislative budget oversight and social monitoring of PFMS and simplification of budget information disaggregated by country and gender.</p> <p>(4) Cape Verde, Sao Tome and Principe and Timor-Leste parliaments IMS and ICT platforms are operational and promote legislative oversight and openness.</p>	<p>(1) Websites and other social networks of Pro PALOP-TL SAI; (2) Narrative reports on the progress of Pro PALOP-TL SAI; (3) Evaluation reports on project results; (4) Websites and other social networks of beneficiary institutions in the PALOP and Timor-Leste; (5) Activity reports of project beneficiary institutions; (6)) Survey of the people trained before and after the trainings</p>	
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		<p>dialogue (formal meetings and/or open sessions) between Parliament, Supreme Audit Institutions – Ministries of Finances and the Organizações da Sociedade Civil (OSC) held outside of regiment/legal requirements”.</p>	<p>CSO online Budget simplification and analysis platform.</p> <p>(6) 0 PALOP-TL countries use formal mechanisms for dialogue (formal meetings and/or open sessions) between Parliament, Supreme Audit Institutions – Ministries of Finances and the OSC held outside of regiment/legal requirements.</p>	<p>(5) At least one PALOP-TL CSO online Budget simplification and analysis platform is available, operational and sustainable.</p> <p>(6) All PALOP-TL countries use formal mechanisms for dialogue (formal meetings and/or open sessions) between Parliament, Supreme Audit Institutions – Ministries of Finances and the OSC held outside of regiment/legal requirements.</p>		
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2. Methodological Framework

2.1. EVALUATION OBJECTIVES

2.1.1. GENERAL OBJECTIVES

The Midterm Evaluation (MTE) assessed the relevance, effectiveness, efficiency, and sustainability of the PRO PALOP-TL SAI (PHASE II) Project. The MTE can be used to strengthen existing Programmes and to set the stage for new initiatives. Additionally, the MTE provides national stakeholders and partners in the PALOP-TL area with an impartial assessment of the results of the Programme. The MTE compared the planned outputs to the outputs achieved. It assessed the actual results to 1) determine their contribution to the attainment of the objectives; 2) identify weaknesses and strengths of the project's design and implementation strategy; and 3) identify lessons learned and relevant strategic and operational recommendations for the remaining period of implementation. Additionally, the MTE considered the reallocation of resources the UNDP and EU-funded response to the crisis unleashed by the COVID-19 pandemic.

2.1.2. SPECIFIC OBJECTIVES

The MTE specific objectives include:

1. To make an overall independent assessment of the performance of Pro PALOP-TL SAI (Phase II);
2. To identify key lessons learned and propose practical recommendations to further facilitate EU-UNDP strategic partnership globally and the EU-NAO of the European Development Fund cooperation in the field;
3. To contribute to the exit strategy of the Programme;
4. To review how the interventions succeeded to strengthen the application of a rights-based approach and gender mainstreaming.

2.1.3. EVALUATION SCOPE

According to the Terms of Reference (ToR), the thematic, chronological, and geographic scope of the project is the following:

- **Thematic Scope:** focus on the effect of the Programme in the capacities effectively developed, the skills and knowledge transferred, and the change in trends resulting from the Programme's actions in the beneficiary countries, namely:
 - Transfer of capacities in the field of budget transparency, external control of public finances and legislative oversight/social monitoring of public expenditures and policies;
 - Ownership of planning tools and in the implementation of the project initiatives;
 - Changes in perceptions and awareness on PFMS matters (including taxonomy);
 - Institutional and legal reforms carried out with direct support of the project;
 - The impact of the use of ICT developed/procured with direct support of the project; and

- South-south and triangular cooperation, peer learning and exchanges in the field of external control of public finances and budget transparency. The Programme's COVID-19 mitigation plan.
- **Geographic Scope:** the geographic scope of the MTE included the 6 beneficiary countries, i.e., the PALOP-TL countries: Angola, Cape Verde, Guinea Bissau, Mozambique, São Tomé and Príncipe, and Timor-Leste.
- **Chronological Scope:** the MTE covered all activities undertaken in the framework of the Programme between November 2018 up to August 2021.

2.1.4. EVALUATION CRITERIA

The MTE was based on the four of the OECD/DAC criteria: relevance, effectiveness, efficiency and sustainability. Gender, human rights and good governance considerations were also considered as part of this evaluation.

Relevance	The term "relevance", in the context of an evaluation, refers to the appropriateness of the explicit objectives of the Programme in relation to the socio-economic problems it is supposed to address. In ex ante evaluation, questions of relevance are the most important because the focus is on the choosing the best strategy or on justifying the one proposed. In intermediate evaluation, the aim is to check whether the socio-economic context has evolved as expected and whether this evolution calls into question a particular objective.
Effectiveness	The term "effectiveness" concerns whether the objectives formulated in the Programme are being achieved, what the successes and difficulties have been, and how appropriate the solutions chosen have been and what is the influence of external factors that come from outside the Programme.
Efficiency	The term "efficiency" is assessed by comparing the results obtained or, preferably, the impacts produced, and the resources mobilised. In other words, are the effects obtained commensurate to the inputs? (The terms 'economy' and 'cost minimisation' are sometimes in much the same way as efficiency).
Sustainability	The term "sustainability" refers to the extent to which the results and outputs of the intervention are durable. Often evaluations consider the sustainability of institutional changes as well as socioeconomic impacts. (The criterion of sustainability is also linked to the concept of sustainable development which can itself be regarded as one definition of utility, particularly if, sustainable development is defined as concerning the maintenance of human, productive, natural and social 'capitals' rather than just the maintenance of the environment for future generations).

2.1.5. EVALUATION QUESTIONS

The ToR presented a set of evaluation questions to guide the evaluation. The Evaluation team revised, reorganized and regrouped them as presented below.

Relevance

1.	To what extent are the Programme objectives, outputs and activities relevant to the needs of the Ministries of Finance, SAIs, National Parliaments and Civil Society in the six beneficiary countries?
1.	To what extent is the Programme in line with the national development priorities, the country Programme outputs and outcomes, the UNDP Strategic Plan and the SDGs?
2.	To what extent were lessons learned from other relevant projects considered in the Programme's design?
3.	To what extent are the Programme objectives and outputs clear, practical and feasible within its timeframe? Have they been flexible to adequately respond to changing needs of the Ministries of Finance, SAIs, National Parliaments and CSOs based on emerging institutional, legal and other issues through its planning and regular review processes?
4.	To what extent were perspectives of those who could affect the outcomes, and those who could contribute information or other resources to the attainment of stated results, taken into account during the Programme design processes?

Effectiveness

1.	<p>To what extent has the Programme achieved the intended objectives and outputs?</p> <ul style="list-style-type: none"> a) What have been the greatest achievements and constraints identified for effective Programme implementation? b) How can the constraints be overcome? c) How can the Programme build on or expand on the achievements? <p>What, if any, alternative strategies would have been more effective in achieving the Programme's objectives?</p>
2.	To what degree has the Programme's assistance resulted in an improvement in institutional and individual capacity of the skills of Ministries of Finance, SAIs, National Parliaments and CSOs in the six beneficiary countries?
3.	<p>To what extent is the project management and implementation participatory?</p> <ul style="list-style-type: none"> a) Is this participation with stakeholders contributing towards achievement of the Programme objectives? b) To what extent has the UNDP partnership strategy been appropriate and effective?

4.	To what extent south-south and triangular cooperation is used in the Programme's approach?
5.	To what extent has the Programme's implementation been able to adapt and respond to unexpected constraints, such as the COVID-19 pandemic, national changing priorities, or other? Were there any unintended results coming from this adaptation?
6.	To what extent is the Programme boosting its visibility, as defined in its communication and visibility plan?

Efficiency

1.	To what extent have the Programme's implementation strategy and execution, including the project management structure, been efficient and cost-effective?
2.	To what extent has there been an economical use of financial and human resources? Specifically, have resources (funds, human resources, time, expertise, etc.) been allocated strategically to achieve outcomes and cost-effective and delivered in a timely manner?
3.	To what extent do the Monitoring and Evaluation (M&E) system utilized by UNDP ensure effective and efficient project management and results measurement?

Sustainability

1.	To what extent do the Programme interventions have well-designed and well-planned exit strategies? What could be done to strengthen exit strategies and sustainability?
2.	To what extent is the Programme using appropriate capacity development methodologies to ensure effective transfer of legal, technical (investigative, monitoring, research, communication and education) and management knowledge and skills to the project stakeholders? How have these contributed to the increase of ownership and engagement of the stakeholders?
3.	<p>To what extent will the Programme results be or have been sustained, e.g., through requisite capacities (legal frameworks, systems, structures, staff, etc.)?</p> <p>a) To what extent will financial and economic resources be available to sustain the benefits achieved by the project?</p> <p>b) Are there any social, legal or political risks that may jeopardize sustainability of project benefits?</p>
4.	How relevant is the south-south and triangular cooperation in the Programme exit strategy and sustainability?

Cross-Cutting Issues: Gender, Human Rights and Good Governance

1.	To what extent have cross-cutting issues such as gender equality, human rights, and good governance been addressed in the Programme design and planning?
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2. How did the Programme contribute to gender equality, the empowerment of women, the human rights-based approach, and good governance? To what extent do mechanisms, procedures and policies exist to allow primary stakeholders to carry forward the results attained on gender equality, empowerment of women, and human rights?

2.2. DATA COLLECTION AND ANALYSIS

The methodology developed for this evaluation took into consideration the United Nations Evaluation Group (UNEG) guidelines, and the UNEG Evaluation Standards and Norms *vis-à-vis* the integration of cross-cutting elements, human rights-based approach, equity and gender equality, in alignment with the Guidance Document Integrating Human Rights and Gender Equality in Evaluations, and the United Nations System Wide Action Plan for Gender Equality and Empowerment of Women (UN-SWAP).

The evaluation used the *Contribution Analysis* approach to provide information on the contribution of the Programme to the expected results. To that end, it employed a mixed method methodology of data collection and analysis which included desk review, primary qualitative data analysis (semi-structured interviews, online surveys and direct observation) and secondary quantitative data analysis. The evaluation used different lines of evidence and triangulation of sources to further verify its results.

The methodology included the incorporation of gender principles in all stages of the evaluation, including in the design of data collection and analysis tools, sampling of stakeholders and beneficiaries of the Programme, and disaggregation of data by categories (e.g., type of institution, location, gender).

During the evaluation exercise, the involvement of final beneficiaries was prioritized, since the target populations of the interventions were understood as active agents, and thus responsible for pursuing the results. Therefore, the questions posed to these interlocutors focused on aspects related to their involvement in the Programme and its perceived long-term benefits.

2.2.1. DESK REVIEW

The desk review collected information from the Programme's documents, progress reports, primary and grey literature from the beneficiary countries, among others. The desk review was relevant to get an overview of the initiative, identify knowledge gaps and help developing hypotheses about the evaluation criteria (see annex 4 for the full list of documents consulted).

2.2.2. ANALYSIS OF SECONDARY DATA

Data collected by the project team's monitoring and evaluation system, such as the baseline data and current values of the logframe output indicators was shared with the evaluation team and it was analyzed to understand the level of progress towards the targets.

2.2.3. QUALITATIVE INTERVIEWS

The evaluation team conducted 90 individual and group interviews to 109 internal and external key informants (participants) in all PALOP and TL countries, from which 46 are female and 63 are

male. Figure 3 provides the breakdown of interviewees by beneficiary country, which shows a balanced distribution of interviewees across the beneficiary countries.

The key informants included officials from the project team, the UNDP focal points, Programme beneficiaries, EU delegations, NAOs and other partners such as the ISCTE and Portuguese Tribunal de Contas (Court of Auditors) (see Table 3). The key informants were purposely identified based on the recommendations of the project team, as well as through the sampling technique *snowballing*. The detailed list of stakeholders consulted is provided in annex 1. The questions for the respondents were specifically designed to reveal the extent of the respondents' awareness of the activities and perception of changes or improvements resulting from the Programme's activities. The interview guides is provided in annex 2.

Figure 3 - Interviewed Participants per country

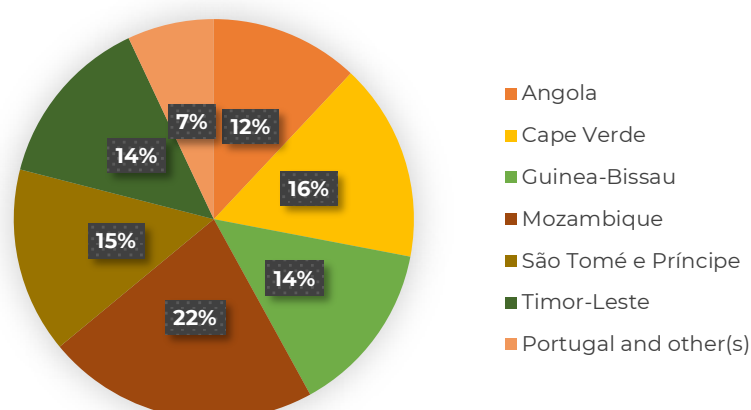


Table 3 – Interviewed Participants per type of institution

Type of Institution	# Participants
Total	109
Beneficiaries (i.e., Executive, Courts of Auditors, Parliament and CSO)	79
EU delegations and National Authorizing Officer (NAO)	9
UNDP (including Programme Management Unit (PMU)	16
Other partners (e.g., ISCTE, Tribunal de Contas)	5

2.2.4. SURVEYS

For the quantitative analysis section, the aim of the evaluation was to collect information on the extent to which beneficiaries perceive that the Pro PALOP-TL SAI (Phase II) was important for improving their knowledge and technical skills on economic governance and PFMS.

For this purpose, the evaluation conducted self-administered internet surveys (using Google survey software) that were sent by email invitation to the full list of beneficiaries (95 people), distributed across the different regional areas and institutions in the PALOP-TL countries. The invitation included brief instructions and a link to the survey. The survey included a section on key information from the respondents like gender, institution of work and country, in order to enable the disaggregation of results by correspondents' characteristics.

The survey had 40 responses from all beneficiary countries (22 female; 18 male). Additional

resources such as the survey participants and survey questions are provided in annex 1 and 2, respectively.

Table 4 - Survey Responses per type of beneficiary, disaggregated by gender

TYPE	FEMALE	MALE	TOTAL
Executive	23%	22%	23%
Parliament and CSOs	68%	44%	58%
Supreme Audit Institutions	9%	33%	20%

2.2.5. VALIDATION WORKSHOP

A regional presentation workshop will be held on the 17 March 2022, with the presence of the relevant stakeholders to discuss the main findings of the evaluation, lessons learned and the recommendations.

2.3. DATA ANALYSIS

2.3.1. Qualitative data

After presenting and receiving feedback on the initial findings, the evaluation team conducted a systematic review and analysis of all data, in order to identify key themes, patterns, relationships and explanations relevant to the issues and indicators in the evaluation matrix.

2.3.2. Quantitative Data

The survey data analysis was developed using simple descriptive statistics methods (using Stata 14 software) to measure tendencies and correlations between perceptions and respondents' characteristics. By crossing the respondent's information with their perception on the Programme's impact we have assessed self-reported indicators to identify regional and gender differences and perceived strengths and weaknesses. The secondary data collected was analyzed using descriptive statistics, and when possible disaggregated by country and gender.

2.3.3. Interactive Dashboards

The results of the exercise are also presented as an interactive, online, dashboard, where all six countries' data is featured in a standardized and comparable way. The dashboards are composed of a collection of visualization components (graphs and tables), which display the program's indicators progress, as well as the results of the online survey applied to the beneficiary organizations.

As an interactive visualization, the dashboards permit further exploration of the data, i.e., making it possible for the data to be sectioned across dimensions and conditions of interest, which may well lead to new insights. Furthermore, the dashboard may become a steppingstone for future ongoing monitoring and control plans. The dashboards can be consulted [here](https://datastudio.google.com/reporting/2ad63ab8-6797-4375-a28f-036acac173a2)⁶.

⁶ Full link: <https://datastudio.google.com/reporting/2ad63ab8-6797-4375-a28f-036acac173a2>

2.4. ETHICAL CONSIDERATIONS

The evaluation complied with ethical guidelines, applied at all stages. Data collection and processing was carried out in full compliance with the UNEG Ethical Guidelines for Evaluation, and its principles, namely:

- Intentionality: take into account the usefulness and the need for an evaluation from the beginning;
- Conflict of interests: exercise the commitment to avoid conflicts of interest in all aspects of work, thus maintaining the principles of independence, impartiality, credibility, honesty, integrity and responsibility;
- Interactions with the participants: appropriate and respectful involvement with the participants in the evaluation processes, maintaining the principles of confidentiality and anonymity and their limitations; dignity and diversity; human rights; gender equality; and damage prevention;
- Evaluation processes and products: ensuring accuracy, integrity and reliability, inclusion and non-discrimination, transparency, and fair and balanced reports that recognize different perspectives; and
- Finding irregularities: discreetly reporting the discovery of any apparent misconduct to a competent body.

With regard to human rights, equity and gender, the evaluation took into account the integration of cross-cutting elements (human rights-based approach, equity and gender equality), based on the Guiding Document Integrating Human Rights and Gender Equality in Evaluations and the UN-SWAP.

Specifically, the evaluation team took the following steps to respect these ethical principles:

- Ensured informed (oral) consent by key informants and beneficiaries;
- Requested permission to record audio and / or photographs in all interactions;
- Respected confidentiality and anonymity;
- Included specific evaluation questions to address the issues of equity, gender and human rights in the design of the evaluation, definition of the respective indicators and sources in the evaluation matrix and their integration in the information collection instruments within the scope of the evaluation.

3. Evaluation Results

This chapter aims to answer the evaluation questions for the different evaluation criteria (relevance, effectiveness, efficiency, sustainability and cross-cutting issues), presenting evidences for each question.

3.1. RELEVANCE

1. *To what extent are the Programme's objectives, outputs, and activities relevant to the needs of the Ministries of Finance, SAls, National Parliaments and Civil Society in the six beneficiary countries?*
2. *To what extent is the Programme in line with the national development priorities, the country Programme's outputs and outcomes, the UNDP Strategic Plan and the SDGs?*
3. *To what extent were lessons learned from other relevant projects considered in the Programme's design?*
4. *To what extent are the Programme's objectives and outputs clear, practical and feasible within its timeframe? Have they been flexible to adequately respond to changing needs of the Ministries of Finance, SAls, National Parliaments and CSOs based on emerging institutional, legal and other issues through its planning and regular review processes? To what extent were perspectives of those who could affect the outcomes, and those who could contribute information or other resources to the attainment of stated results, taken into account during the Programme design processes?*

1. ***To what extent are the Programme's objectives, outputs, and activities relevant to the needs of the Ministries of Finance, SAls, National Parliaments and Civil Society in the six beneficiary countries?***

To evaluate the relevance of the Programme this evaluation resorted to two sets of indicators: 1) data from standardized and internationally recognized datasets relevant to assess the levels of economic governance, including a gender dimension, in the PALOP-TL area; and 2) assessment of the perceptions of the stakeholders and beneficiaries of the Programme, both through the application of a survey and qualitative interviews.

On the first set of indicators, this evaluation resorted to data from the Open Budget Index (OBI), from the WGI, as well as from the Inter-Parliamentary Union (IPU) on the percentage of women in parliament. Overall, the several indicators collected and analysed suggest that the Pro PALOP-TL Programme (Phase II), is relevant and addresses structural governance shortcomings of the beneficiary countries, as tendentially the PALOP-TL countries present low performances in the OBI and WGI indexes. Regarding the percentage of women participation in parliament, the situation in the PALOP-TL is very diverse, but tendentially, the percentage of women in parliament increased in most PALOP-TL countries.

Because each indicator provides different clues, this evaluation now proceeds in explaining each of them. The OBI expresses the results from the Open Budget Survey (OBS) of the International Budget Partnership (IBP) that scores countries from 0 (lowest) to 100 (highest) in order to assess country budget transparency levels. According to the methodology of the survey, a transparency

score of 61 out of 100 is the minimum threshold “signifying that sufficient amount of information are publicly available and can support informed public debate on the budget”⁷.

Since 2008 all PALOP-TL countries surveyed fall well below the 61-score threshold, which indicates low levels of budget transparency. Between 2008 and 2019 Angola progressively increased its score. The same applies to Timor-Leste that increased its score of 34 in 2010, to 40 in 2019. Differently Mozambique oscillated between its lowest score in 2010 (28) and highest score (47) in 2012, ending 2019 with a score of 42. São Tomé and Príncipe equally observed a wavy trend, oscillating between 29 and 31 between 2012 and 2017, only to recede to 24 in 2019. The Index does not survey neither Cape Verde, nor Guinea-Bissau (see Table 5).⁸

The low scores of the PALOP-TL countries in the OBI indicates a high relevance for initiatives and programmes that aim at increasing budget transparency, such as the Pro PALOP-TL Programme.

Besides the aggregated results the OBI distinguishes between three dimensions: Transparency, Public Participation, and Budget Oversight, which are further analysed as disaggregated dimensions to evaluate the Programme’s results in Table 10 - Progress of the outcomes and outputs (SO2.1, SO2.2 and SO2.3).

Table 5 - OBI Scores, PALOP-TL area, 2008-2021 (prediction)

OBI scores per year							
	2008	2010	2012	2015	2017	2019	2021 (prediction)
Angola	4	26	28	26	25	36	36
Cape Verde	-	-	-	-	-	-	-
Guinea-Bissau	-	-	-	-	-	-	-
Mozambique	-	28	47	38	41	42	42
São Tomé and Príncipe	1	0	29	29	31	24	24
Timor-Leste	-	34	36	41	40	40	40

Source: OBS (Open Budget Survey): “Open Budget Index Timeline”, 2021, <http://survey.internationalbudget.org/>.

Different than the OBI, the WGI are perception-based governance tools, whose data sources consist of surveys of firms and households, as well as assessments from commercial business providers, non-governmental organizations, multilateral organizations, and public-sectors bodies⁹. The WGI includes six main dimensions, three of each integrate economic governance variables. Those are: 1) Voice and Accountability, which captures perceptions on citizen’s ability to participate in selecting the government, freedom of expression, freedom of association, and free media – includes, among others, variables such reliability, communication and debate of state budget, and accounts¹⁰; 2) Government Effectiveness, which captures perceptions on the quality of public services, policy formulation and implementation, as well as credibility of the government’s commitment to the defined policies – includes, among others, variables like quality of bureaucracy

⁷ IBP (International Budget Partnership): “Open Budget Survey 2019 (7th Edition)”, 2020.

⁸ OBS (Open Budget Survey): “Open Budget Index Timeline”, 2021, <http://survey.internationalbudget.org/>.

⁹ Kaufman, Daniel, Aart Kraay, and Massimo Mastruzzi: “The worldwide Governance Indicators: Methodology and Analytical Issues”, Policy Research Working Paper 5430, The World Bank, 2010.

¹⁰ WGI (Worldwide Governance Indicators): “WGI Data Source Summary 2021: Voice and Accountability”, 2021.

and institutional effectiveness;¹¹ and 3) Control of Corruption, which captures perceptions on the extent to which public power is exercised for private gain – includes, among others variables such as public trust of politicians and public officials¹².

For each dimension the WGI measures governance either in standard normal units of the governance indicator, which ranges from -2.5 (lowest) to 2.5 (highest), or percentile rank, which ranges from 0 (lowest) to 100 (highest). At this point, this evaluation focuses on the standard normal unit, as it provides a better account of the slight oscillations of the countries in a standard manner. It should be noted, that within each dimension it is not publicly available the value of each variable. Hence, considering its time limitations, this evaluation was unable to present only the variables linked with economic governance. To the PMU, however, it could be interesting to reach out to the WGI management team and inquire about the possibility of obtaining the disaggregated data. If possible, this would provide the PMU with access to more targeted indicators on the perceptions on economic governance in the beneficiary countries.

According to the data available on the **Voice and Accountability** dimension (see Table 6) half of the beneficiary countries were above the 0 threshold. Cape Verde performs the best in this dimension, with a relatively stable score around 0,90, which is a good score. São Tomé and Príncipe, and Timor-Lest, score lower, but in the positive side of the balance. Since 2010 both have increased their scores. Conversely, Angola, Guinea-Bissau, and Mozambique score below 0. Angola and Guinea Bissau started as ascendant movement from 2015, which is a positive progress. Differently, Mozambique started a descendent trend since 2015. Therefore, even if at different levels of governance, with the exception of Mozambique, all PALOP-TL increased their score¹³. These results show, however, that more has to be done to increase governance in the dimension voice and accountability. Hence, the Pro PALOP-TL (Phase II), which addresses matters of accountability and state communication seems to remain relevant.

Table 6 - WGI – Voice and Accountability scores, PALOP-TL area, selected years

WGI Standard Normal Units: Voice and Accountability (-2,5 to 2,5)			
	2010	2015	2020
Angola	-1,12	-1,18	-0,81
Cape Verde	0,89	0,94	0,92
Guinea-Bissau	-0,80	-0,75	-0,47
Mozambique	-0,12	-0,27	-0,60
São Tomé and Príncipe	0,12	0,28	0,35
Timor-Leste	0,06	0,19	0,37

Source: WGI (Worldwide Governance Indicators): "Interactive Data Access", 2021 (consulted 25/11/2021)
<http://info.worldbank.org/governance/wgi/Home/Reports>.

¹¹ WGI (Worldwide Governance Indicators): "WGI Data Source Summary 2021: Government Effectiveness", 2021.

¹² WGI (Worldwide Governance Indicators): "WGI Data Source Summary 2021: Control of Corruption", 2021.

¹³ WGI (Worldwide Governance Indicators): "Interactive Data Access", 2021 (consulted 25/11/2021)
<http://info.worldbank.org/governance/wgi/Home/Reports>.

In a different domain, **Government Effectiveness**, the WGI scores of the PALOP-TL countries are bleak (see Table 7). All score below 0. The trend over time is favorable to São Tomé and Príncipe, and Timor-Leste, that slightly increased their scores between 2010 and 2020. Conversely, the remaining PALOP-TL countries followed an unfavorable trend. These scores seem to indicate that the Programme's focus on the executive (Output 1) was highly relevant in the context of the PALOP-TL area.

Table 7 - WGI – Government Effectiveness scores, PALOP-TL area, selected years

WGI Standard Normal Units: Government Effectiveness (-2,5 to 2,5)			
	2010	2015	2020
Angola	-1,12	-1,00	-1,18
Cape Verde	-0,02	-0,17	-0,25
Guinea-Bissau	-1,03	-1,61	-1,43
Mozambique	-0,58	-0,75	-0,72
São Tomé and Príncipe	-0,79	-0,75	-0,64
Timor-Leste	-1,22	-1,05	-0,80

Source: WGI (Worldwide Governance Indicators): "Interactive Data Access", 2021 (consulted 25/11/2021)
<http://info.worldbank.org/governance/wgi/Home/Reports>.

Lastly, on the dimension **Control of Corruption**, the PALOP-TL countries score diversely (see Table 8). Cape Verde has scored above 0 at least since 2010. After a systematic upwards trend São Tomé and Príncipe also reached the above 0 mark, albeit with a lower score when compared with Cape Verde. The remaining PALOP-TL have been scoring below 0 at least since 2010. Despite being in negative figures, Timor-Leste is in an ascendent trend since 2010, and Angola and Guinea-Bissau since 2015. As in the previous WGI indicators Mozambique has been following a downwards trend. These scores seem to indicate once again, the relevance of programmes in the field of good governance, and public transparency.

Table 8 - WGI – Control of Corruption, PALOP-TL area, selected years

WGI Standard Normal Units: Control of Corruption (-2,5 to 2,5)			
	2010	2015	2020
Angola	-1,33	-1,40	-0,93
Cape Verde	0,86	0,95	0,83
Guinea-Bissau	-1,16	-1,48	-1,32
Mozambique	-0,45	-0,75	-0,72
São Tomé and Príncipe	-0,25	-0,05	0,16
Timor-Leste	-0,76	-0,52	-0,32

Source: WGI (Worldwide Governance Indicators): "Interactive Data Access", 2021 (consulted 25/11/2021)
<http://info.worldbank.org/governance/wgi/Home/Reports>.

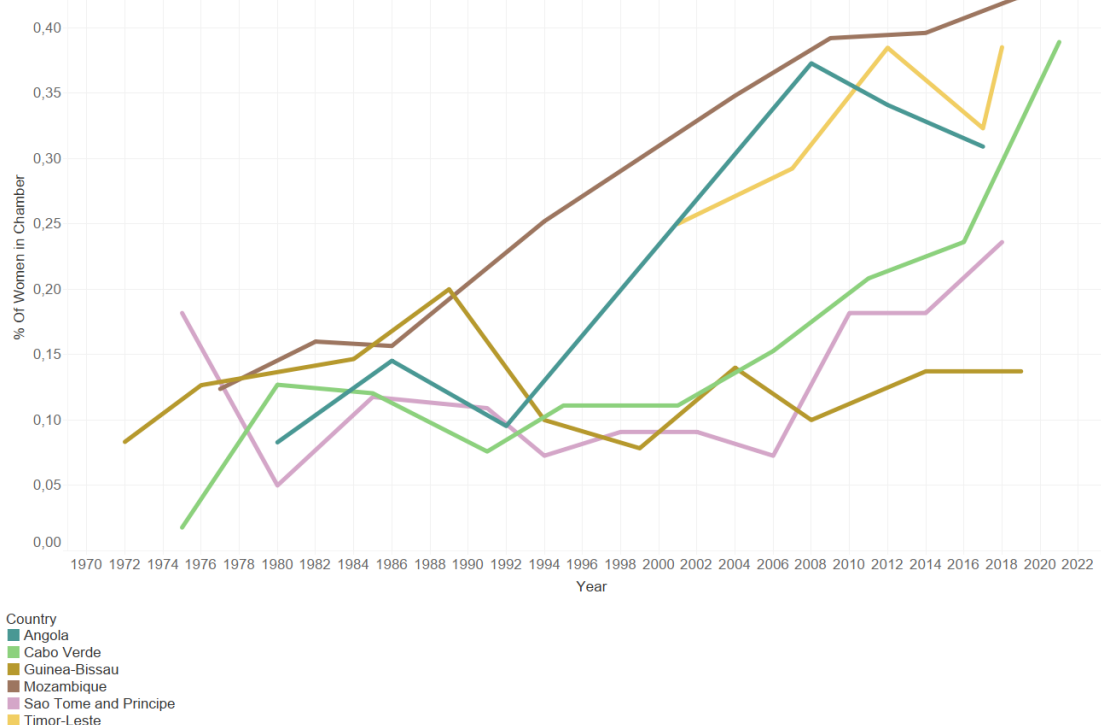
Outside economic governance, and to cover the transversal Programme's topic of gender equity and equality, this evaluation consulted data on the percentage of parliamentary women in the PALOP-TL area (see Table 9 and Figure 4). In this area, the situation in the PALOP-TL diverges, but some trends are almost transversal. In fact, with the exception of Guinea-Bissau, there is a general

upwards trend in the percentage of women taking office in the parliaments of the PALOP-TL area. The difference, however, rests on the levels within each country. According to the most recent data from the Inter-Parliamentary Union (IPU), Mozambique has the highest percentage of women taking a parliamentary seat, followed by Cape Verde, Timor-Leste, and Angola.

Table 9 – Percentage of Women in Parliament, PALOP-TL area, last election

	Year of last election	% of Women in the Parliament
Angola	2017	30,91 %
Cape Verde	2021	38,90 %
Guinea-Bissau	2019	13,73 %
Mozambique	2019	42,40 %
São Tomé and Príncipe	2018	23,60 %
Timor-Leste	2018	38,50 %

Figure 4 – Evolution of Percentage of Women in Parliament, PALOP-TL area, 1970-2021



Source: IPU (Inter-Parliamentary Union): "Historical dataset on the percentage of women in parliament between 1945-2018", 2019. And IPU (Inter-Parliamentary Union): "Monthly ranking of women in national parliaments", 2021.

The situation in Cape Verde changed dramatically since the 2021 elections. From a percentage of roughly 24 *per cent* resultant from the 2016 election, the percentage of women taking office in the parliament of Cape Verde jumped to almost 39 *per cent* in 2021, which was a steep increase. If the already mentioned countries have a women percentage of parliamentary seats superior to 30 *per cent* – and in the case of Mozambique superior to 40 *per cent* – São Tomé e Príncipe, and particularly Guinea-Bissau have a relatively low percentage of women participation when compared to the remaining PALOP-TL. Guinea-Bissau has the lowest percentage, with less than

fifteen *per cent*¹⁴. Therefore, matters of gender participation in public policy are progressively improving in the PALOP-TL area. Future elections will dictate how consolidated this trend is.

The external indicators consulted suggest, therefore, that the Programme addresses relevant aspects in the Pro PALOP area. The auscultation of the beneficiaries and stakeholders indicated a similar conclusion.

In fact, the evaluation indicates that all beneficiary countries make a positive appraisal of the Programme's intervention. Across the PALOP-TL beneficiaries, the Programme was regarded as relevant and fully aligned with national priorities in the areas of economic governance, gender equality, and international cooperation within the PALOP-TL area.

According to the results from the survey carried out by the evaluation, 77.50 *per cent* of the respondents either agreed or totally agree that the Programme was aligned with national development priorities. The levels of agreement were higher among SAI (100 *per cent*), and Executives (87.50 *per cent*). Respondents from the national parliaments and CSO reported a lower level of agreement (66.57 *per cent*). None disagreed nor totally disagreed.

From the interviews, two core elements emerged as reason for the great relevance and positive receptivity of the Programme: the involvement (buy-in) of high-level officials from the executive branch, and the development of the AWP. Interviewees often mentioned the Programme successfully managed to involve high-level officials from the executive branch. This involvement fostered the institutional transformations the Programme proposed.

Another element was the elaboration of AWP. The Plans were a core component of the methodology of the Programme since its inception. According to the Programme's documentation, the AWP intended to "respond positively and with flexibility, to the beneficiary demands in otherwise closed domains of governance"¹⁵. Therefore, the AWP were methodologically framed as a participatory, inclusive, and bottom-up planning exercise, capable of promoting effective synergies, avoiding overlapping actions in the beneficiary countries– *vis-à-vis* other national or international interventions –, and developing tailored solutions to the needs of the beneficiaries¹⁶. According to the interviewees, the purposes of the AWP were achieved. They provided the necessary leeway for an effective participation of the beneficiaries which enabled a great level of detail in the formulation of activities, indicators, and baseline. As a result, the Programme managed to retain high levels of relevance, adequacy, and engagement.

Across the beneficiary countries, the interviewees identified 6 key areas in which the Programme was highly relevant, as it met their needs:

- Training of technical personnel, public servants, parliamentarians, and professionals from the civil society.
- Advocacy for innovative practices and attitudes regarding economic governance – notably knowledge decentralization, and transparency – monitoring and oversight of public finance, as well as gender equality and equity – notably Gender Responsive Budgeting.

¹⁴ IPU (Inter-Parliamentary Union): "Historical dataset on the percentage of women in parliament between 1945-2018", 2019. And IPU (Inter-Parliamentary Union): "Monthly ranking of women in national parliaments", 2021.

¹⁵ Pro PALOP-TL SAI: "Description of the Action - Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II))", 2018.

¹⁶ Pro PALOP-TL SAI: "Description of the Action - Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II))", 2018.

- Technical assistance.
- Dialogue between public institutions, as well as between public institutions and the civil society.
- Allocation of material resources.
- Peer2peer learning through international exchanges (South-South and triangular cooperation). To some beneficiaries the Programme was equally relevant in promoting Peer2peer learning between national regions.

2. *To what extent is the Programme in line with the national development priorities, the country Programme's outputs and outcomes, the UNDP Strategic Plan and the SDGs?*

This evaluation has found evidence that the Pro PALOP-TL SAI (Phase II) is well aligned with sectoral and national strategies, the UNDP's strategic Plan, as well as the SDGs. The alignment is perceptible both in old and newly drafted national strategies and plans, which indicates the Programme is addressing structural needs in the beneficiary countries. Furthermore, the beneficiaries in all countries clearly expressed the wish for the continuation of the Programme, which further indicates the relevance of the Programme.

Specifically, the Programme is consistent with the following national strategies:

Angola: The Programme was perfectly aligned with national strategies, notably the *Plano de Desenvolvimento Nacional 2018-2022*. From the six thematic axes of strategic policies defined in the Plan, the Pro PALOP-TL (SAI (Phase II)) was aligned with at least four: Eixo I, Eixo II, Eixo III, and Eixo IV. Accordingly, the Programme addressed key national priorities, including gender equality, improvement of the skills of civil servants in matters of public finance, increase economic governance and transparency, increase internal and external budget oversight, increase the adoption of Information and Communication Technology (ICT) by the public sector in order to increase transparency, increase civil participation and information over the evaluation and monitoring of public policies, among others¹⁷.

According to the information gathered during the interview process, one of the most striking elements demonstrating the relevance of the Programme – and its alignment with national priorities – was the adoption of a gender perspective methodology in the 2022 Budget Act (Orçamento Geral do Estado – OGE)¹⁸.

Cape Verde: The Programme aligned with the *Plano Estratégico de Desenvolvimento Sustentável (PEDS) 2017/2021*. The PEDS established several strategic objectives, including the improvement of transparency, efficiency, and innovation of the Public Administration, including in matters of public finance. Strengthening gender equity, and improving foreign relations were also priorities of the plan¹⁹. Likewise, the Programme is well aligned with the *eixo prioritário de ação 2* of the *Plano de Ação de Reforma da Gestão de Finanças Públicas*²⁰.

Guinea-Bissau: Regarding Guinea-Bissau the Programme is well aligned, for instance with the *Plano Nacional de Desenvolvimento 2020-2023*, notably the strategic objectives 1 and 5. The Strategic objective 1 (Consolidar o estado de direito democrático, reformar e modernizar as

¹⁷ Angola: "Plano de Desenvolvimento Nacional 2018-2022 Vol. I", 2018.

¹⁸ Angola: "Decreto presidencial n.º 195/21 de 18 de Agosto", Diário da República I Serie – N.º 156, 2021.

¹⁹ Cabo Verde: "Plano Estratégico de Desenvolvimento Sustentável 2017/2021", 2018.

²⁰ Cabo Verde (Ministério das Finanças): "Plano de Ação de Reforma da Gestão de Finanças Públicas (PARGEFP)", no date, consulted online on November 2021 (<https://www.mf.gov.cv/web/mf/enquadramento-geral>).

instituições públicas) seeks to strengthen budget execution transparency, strengthen integrated approaches in the monitoring and evaluation of policies, Programmes, and projects, as well as to improve the technical skills of civil servants. The strategic objective 5 (Redinamizar a Política Externa, Promover a Integração Regional e Valorizar a Diáspora Guineense) seeks to strengthen international cooperation. Gender equity is a transversal concern of the Plan²¹.

Mozambique: The Programme aligned with several strategic priorities identified in the Plano Estratégico das Finanças Públicas 2016-2019, notably those of Objective C “Assegurar a afectação criteriosa dos recursos”, and Objective G “Melhorar a utilização da coisa pública e a difusão de informação sobre Finanças públicas”²².

More recently, the Programa Quinquenal do Governo 2020-2024 included priorities and objectives to which the Pro PALOP SAI (Phase II) contributes, including the Priority II – Objetivo Estratégico I -, which among other targets identified the need to improve public finance transparency, Pilar II which addressed good governance and decentralization, and Pilar III which focused on strengthening international cooperation²³.

São Tomé and Príncipe: The 2020 Reform of Public Finance Management Strategy 2020-2023 (*Estratégia de Reforma da Gestão das Finanças Públicas*) outlines several priorities addressed by the Programme, notably: improving the transparency of public finances, and strengthen internal and external audit and control capacity over the public finances management system. The strategy further identified deficiencies in the skills of public servants²⁴.

In 2019, the Gender Equality and Equity Strategy’s (*Estratégia para a Igualdade e Equidade de – ENIEG*) strategic pillar 9: *Institutional Strengthening for the Integration of Gender in Public Policies* defined as a planned outcome the adoption of the practice of gender-sensitive budgeting²⁵.

Timor-Leste: In 2010 the *Timor-Leste Strategic Development Plan 2011-2030 (Plano Estratégico de Desenvolvimento 2011-2030)* recognized in its Chapter 5 several needs related with public management and good governance, which are being addressed by the Pro PALOP-TL SAI (Phase II), including: 1) the development and training of the civil services and civil servants in order to close capability and skills gaps, 2) the need for improving information technology systems available to the public services, 3) enhance effective financial management, reporting, oversight, and transparency, and 4) strengthen good governance, notably, through better information to the citizens²⁶.

The matter of improving the skills of public servants has consistently been a national priority, which led to the establishment of a *Human Capital Development Fund (Fundo do Desenvolvimento do Capital Humano)*. In the document detailing the regulation of the Fund (March 2011), it is clear the

²¹ Guiné-Bissau (Ministério da Economia, Plano e Integração Regional): “Plano Nacional de Desenvolvimento 2020-2023”, 2020.

²² Moçambique (Ministério de Economia e Finanças): “Plano Estratégico das Finanças Públicas 2016-2019”. 2016.

²³ Moçambique: “Programa Quinquenal do Governo: 2020-2024”, 2020.

²⁴ São Tomé e Príncipe (Ministério do Planeamento, Finanças e Economia Azul): “Estratégia de Reforma da Gestão das Finanças Públicas 2020-2023”, 2020.

²⁵ São Tomé e Príncipe (Instituto Nacional para Promoção da Igualdade e Equidade do Género): “III Estratégia Nacional para a Igualdade e Equidade de Género em São Tomé e Príncipe”, 2019.

²⁶ Timor-Leste: “Timor-Leste Strategic Development Plan 2011-2030”, 2010.

link between civil servants' skills and the development of the country. Among the several sectoral priorities, the regulation identified financial management²⁷.

Similarly, the *Voluntary National Review of Timor-Leste 2019* identified several domains covered in the Pro PALOP-TL SAI (PASE II), namely gender-responsive budgeting, budgetary governance – including information to the citizens –, south-south and triangular cooperation, public-civil society partnership, and improvement of civil servants' skills in order to build accountable, transparent, and effective public institutions²⁸.

The Programme is also aligned with the **UNDP's Strategic Plan 2018-2021**: Signature Solution 2: Strengthen effective, inclusive and accountable governance²⁹; the Priority Area 2 (Governance capacity Development) of the **European Union - PALOP-TL MIT**³⁰; as well as the **SDGs**: 5 (Attaining gender equality and empowering all women and young females), 10 (Reducing inequality inside countries and between them), 16 (Promoting peaceful and inclusive societies for sustainable development, providing universal access to justice and building efficient, responsible and inclusive institutions across all levels), and 17 (Revitalize the global partnership for sustainable development). From these, the SDG 16 is the most central to the Programme.

3. *To what extent were lessons learned from other relevant projects considered in the Programme's design?*

The evaluation team considered the Lessons Learned from Phase I of the Programme, as outlined in the Final Narrative & Financial Report 2013-2017³¹ in order to assess the extent in which the Programme's design considered other relevant projects. Throughout the data gathering process for this evaluation, the Phase I of the Programme was frequently called upon to justify and contextualize the Programme's design options for Phase II. Given that Phase II is a continuation of Phase one, it is only natural for Phase II to have been built upon Phase I. A comparison between the Lessons Learned identified at the end of Phase I, and the design of Phase II shows the correction of potential shortcoming, as well as the maintenance of the key aspects that were considered fundamental to the success of Phase I.

One of the most noticeable indications that Phase II learned from Phase I was the inclusion of the output: "The executive's capacities to ensure fiscal and budget transparency in the PALOP-TL are improved". The lack of an enhanced action over the capacities of the executives was identified during Phase I as a shortcoming. Hence, it serves as evidence of the Programme's ability to incorporate lessons learned from its previous phase. Furthermore, by adding an output directed towards the capacities of the executive branch, the Programme enhanced its holistic approach to the PFMS when compared with Phase I, which strengthened the potential of the Programme as a whole from its onset.

Another good example of a corrective measure adopted in connection with the learnings of phase I, was the consideration of the Programme's Management overarching activities - including visibility and communications, M&E, and Programme management, as well as assurance and

²⁷ Timor-Leste: "Decreto-Lei N.º 12/2011 de 23 de Março, Regulamenta o Fundo do Desenvolvimento do Capital Humano", 2011.

²⁸ Timor-Leste: "Report on the Implementation of the Sustainable Development Goals: From ashes to reconciliation, reconstruction and sustainable development, Voluntary National Review of Timor-Leste 2019", 2019.

²⁹ UNDP: "UNDP Strategic Plan, 2018-2021" DP/2017/38, 2017.

³⁰ European Union – The PALOP-TL: "Multiannual Indicative Programme for the period 2014-2020", 2015.

³¹ Pro PALOP-TL SAI (Phase II): "Final Narrative & Financial Report 2013-2017", 2018.

support activities – as an output of the Project. During the final evaluation of Phase I, it was considered that the dimension of the managerial activity was worth to be considered as an output, in order to reflect its true dimension in the impact of the Programme. The narrative and financial reports already drafted by the Programme's management team were careful in detailing such activities that have a positive impact in terms of confidence-building, advocacy, visibility, and engagement with partners, including at the budgetary level. Those activities include, for instance, meetings with relevant institutions to foster south-south and triangular cooperation as well as to present the actions of the Programme³².

Besides corrective measures, Phase II maintained what Phase I proved to be successful factors. Those may be divided into factors linked with the logic of intervention, and Programme's management factors.

Starting with factors linked with the logic of intervention - that have proven to be effective, contributors to higher levels of local ownership, and highly appraised by the beneficiaries - Phase II maintained an inclusive process in the formulation of activities, results, indicators, and baselines, with the establishment of the AWP's methodology. As previously noted, (see Relevance, Question 1), the AWP's brought together the management team, and the beneficiaries, which contributed to tailored responses and ambitions to the individual needs and objectives of the beneficiaries. Similarly, the Programme's designed maintained a strong focus on fostering south-south and triangular cooperation (e.g., at technical level), and on intervention methodologies rooted on Peer2Peer learning practices.

Additionally, the Programme maintained the practice of partnering with internationally recognized institutions to deliver technical trainings. These partnerships added value to the Programme, as it allowed in some case the professional and/or academic accreditation of the beneficiaries. Equally relevant the Programme was careful in maintaining a systematic communication of its outputs, in order to enhance visibility of the products of the Programme.

Regarding Programme management factors, Phase I considered two main factors as drivers of success. Firstly a small, expert-based, and centralized PMU, and secondly the support of the UNDP in the implementation of the Programme's activities. The PMU of phase II was indeed designed as a small, flexible, and centralized in Cape Verde. The composition of the PMU shows the concern of having experts in the several domains of the Programme. The team was designed to have the following composition: CTA, NSA on external control of PFM and budget transparency, PAFA, PAFA-TL Driver, Legislative oversight & openness specialist, Communications & visibility officer, Monitoring & Evaluation officer, and Gender expert

Likewise Phase II maintained a strong support of the UNDP structure in the implementation of the Programme in all countries, in the following tasks: "(1) Processing and authorization of payments, disbursements and other financial transactions; (2) Recruitment of staff, project personnel, and consultants, (3) Procurement of services and equipment, and disposal/sale of equipment (3) Organization of training activities, conferences, and workshops, including fellowships (4) Travel authorizations, visa requests, ticketing, travel arrangements and ICT commons services; (5) Shipment, custom clearance, vehicle registration and accreditation; (6)

³² Pro PALOP-TL ISC FASE II: "Relatório Anual Interino Narrativo e Financeiro 01 de março de 2020 / 29 de agosto de 2021", 2021.

ensuring follow-up and implementation of national AWP; (7) Facilitation of national board meetings”³³.

Other than taking into consideration the lessons from Phase I, the Programme’s design included mechanisms to ensure - or at least attempt - that the activities of the Programme would not overlap, or duplicate efforts being developed by other projects of Programmes. Those mechanisms included, for instance, the already mentioned AWP. Despite the inclusion of mechanisms to avoid overlapping with other projects, this evaluation has found no indication of explicitly incorporation of lessons learned from other projects into the Programme’s design.

Overall, this evaluation concludes the Programme was efficient in taking onboard the lessons from its predecessor. However, it did not verify incorporation of lessons learned from other projects.

4. *To what extent are the Programme objectives and outputs clear, practical and feasible within its timeframe? Have they been flexible to adequately respond to changing needs of the Ministries of Finance, SAIs, National Parliaments and CSOs based on emerging institutional, legal and other issues through its planning and regular review processes? To what extent were perspectives of those who could affect the outcomes, and those who could contribute information or other resources to the attainment of stated results, taken into account during the Programme design processes?*

The objectives and outputs of the Programme are clear, well supported, and continued the work began by its predecessor. Furthermore, the targets were adjusted to national contexts. For example, tendentially the targets for Timor-Leste were less ambitious when compared to other beneficiaries.

When analysing the Programme’s Results Framework, it would be interesting to improve the vertical logic by moving up the specific objective to the overall objective, as the former is already a long-term goal to which the Programme contributes. The outcomes would then be focused on the changes that the Programme brings to the beneficiaries (behaviours/perceptions/ systems), e.g., number of countries endorsing GRB. The outputs would focus on the services or facilities delivered to the target groups, i.e., most indicators would be kept as it is.

This would help reducing the current gap between the output indicators and specific objectives and focus on the changes for the beneficiaries. Given the fact that the Programme’s results framework has already suffered several changes throughout the Programme’s implementation, and its Monitoring and Evaluation (M&E) system has been collecting data on the already revised indicators, the evaluation suggests that this recommendation is taken into account for future projects only.

Regarding the adequacy of the Programme objectives and outputs for the beneficiaries, according to the evaluation survey 73 per cent of the correspondents agreed that the needs of their

³³ Pro PALOP-TL SAI : Description of the Action - Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II)), 2018.

institutions were met by the Programme. The levels of agreements were higher among SAI (100 *per cent*), followed by the Executives (88 *per cent*), and Parliament and CSO (58 *per cent*).

The alignment with the needs of the beneficiaries was supported by a thorough initial stakeholder mapping process and diagnosis carried out during Phase 1 of the Programme and was complemented by the consultation processes in all 6 countries for the designing of Phase 2. The consultation with stakeholders took form of meetings held by the PMU with the stakeholders. After the period of consultation, the PMU designed the Programme based on the outputs of the meetings.

According to the interviews carried out by this evaluation, most of the beneficiary organizations – particularly SAI, Parliaments, and Executives – reported that the PMU correctly interpreted the needs of the beneficiaries and designed the Programme accordingly. There were, however, some exceptions. For example, the Câmara de Contas (CdC) of Timor-Leste reported the PMU was insufficient in interpreting its needs. As a result, the CdC considered the activities the Programme proposed to be inadequate to the CdC. Moreover, some beneficiaries – particularly those from the civil society in Cape Verde – reported they were insufficiently involved both in the consultation process, and in the design of the Programme.

Considering the high number of beneficiary organizations, and that Phase II is a continuation programme, this evaluation considers positively the option followed by the PMU in the design of the Programme. Overall, the Programme design consultations allowed for an initial design that was adequate to the beneficiary needs, even if some exceptions did occur. Contributing to the positive appreciation is also the fact that the coordination mechanisms of the Programme as well as the AWP enabled flexibility and the adaptability of the Programme in meeting changing and/or unforeseen needs.

The flexibility and adaptability of the Programme was present, for example, in the adaptation that took place in response to the COVID-19 pandemic. Accordingly, the Programme requested a 12-month extension, and established a mitigation plan. The mitigation plan included 1) the development of short-term activities to adapt the initial work plan to the context of the pandemic, like webinars, eConferences, and distance learning training initiatives. The adaptation included institutional support in acquisition of software and hardware; 2) implementation of the previously defined activities that could take place in spite of restrictive measures resultant from states of emergency regimes; and 3) national activities to respond to the socio-economic impact of the pandemic, notably on PFM, like high level political dialogue³⁴.

³⁴ Pro PALOP-TL ISC (Fase II): “Plano de mitigação Pro PALOP TL ISC (FASE II)”, 2020.

3.2. EFFECTIVENESS

1. To what extent has the Programme achieved the intended objectives and outputs?
 - a) What have been the greatest achievements and constraints identified for effective programme implementation?
 - b) How can the constraints be overcome?
 - c) How can the Programme build on or expand on the achievements?
 - d) What, if any, alternative strategies would have been more effective in achieving the Programme's objectives?
2. To what degree has the Programme assistance resulted in an improvement in institutional and individual capacity of the skills of Ministries of Finance, SAls, National Parliaments and CSOs in the six beneficiary countries?
3. To what extent is the project management and implementation participatory?
 - a) Is this participation with stakeholders contributing towards achievement of the Programme's objectives?
 - b) To what extent has the UNDP partnership strategy been appropriate and effective?
4. To what extent south-south and triangular cooperation is used in the Programme's approach?
5. To what extent has the Programme implementation been able to adapt and respond to unexpected constraints, such as the COVID-19 pandemic, national changing priorities, or other? Were there any unintended results coming from this adaptation?
6. To what extent is the Programme boosting its visibility, as defined in its communication and visibility plan?

1. **To what extent has the Programme achieved the intended objectives and outputs?**
 - a) What have been the greatest achievements and constraints identified for effective programme implementation?**
 - b) How can the constraints be overcome?**
 - c) How can the programme build on or expand on the achievements?**
 - d) What, if any, alternative strategies would have been more effective in achieving the Programme objectives?**

The Programme defined as an overall objective to “improve economic governance in the PALOP and Timor-Leste” countries, by improving the PALOP-TL PFM core actors from the point of view of accountability, effectiveness, and transparency (specific objective). In this context, the Programme outlined three main outputs connected to strengthening of capacities for the four main type of beneficiaries (executive; supreme audit institutions; parliaments and CSOs).









The following table summarizes the progress of the outcomes and outputs against the final proposed targets defined in the final revision of the results framework³⁵. To facilitate the identification of progress, the following color scheme was defined:

Figure 5 - Target Progress Color Scheme



³⁵ Pro PALOP-TL SAI : Description of the Action - Programme for Consolidating Economic Governance and Public Finance Management systems in the PALOP-TL (Pro PALOP-TL SAI (Phase II)), 2021.

Table 10 - Progress of the outcomes and outputs

Results chain	Indicators	Targets (incl. reference year)			Level of Achievement	
Overall objective: Impact (OO) Improve economic governance in the PALOP and Timor-Leste	OO 1. World Bank Indicators for Governance: OO 1.3. "Control of Corruption" in the PALOP-TL.** (**) The indicator OO 1.3 above match with the EU RF Level 1 #4 and #5	2022 AO- 15,00 CV -80,00 GB -15,00 MZ- 45,00 STP - 70,00 TL- 55,00			2020	
						AO- 18,27
						CV - 80,29
						GB -8,65
						MZ- 25,96
						STP - 61,06
						TL- 45,19
Specific objective(s): Outcome(s) (SO) The PALOP-TL PFM core actors are more accountable, effective and transparent	SO 1: PEFA indicators SO 1.1. performance of public finances", SO 1.2. "budgeting, reporting", SO 1.3. "external scrutiny" and "audit". SO 2: IBP Open Budget Index (Transparency, Public Participation, Budget Oversight) SO 2.1. Transparency (Open Budget Index) SO 2.2. Public Participation SO 2.3. Budget Oversight (**) All indicators at SO1 and SO3 match with the EU RF Level 1 #13 and EU RF Level 2 #14.	SO 1: PEFA indicators 2022 AO PI24 B+ PI25 B+ PI26 B+ PI27 B+ PI28 B+ CV PI24 A PI25 B+ PI26 B+ PI27 A PI28 A GB PI24 C PI25 C PI26 C PI27 C PI28 C	MZ PI24 B+ PI25 A PI26 B+ PI27 B+ PI28 B+ STP PI24 B PI25 B PI26 B+ PI27 B+ PI28 B+ TL PI24 B PI25 A PI26 B PI27 B PI28 B	SO 2: IBP Open Budget Index 2022 AO SO2.1 - 41-60 SO2.2 - 12 SO2.3 - 52 CV SO2.1 - 61-80 SO2.2 - 20 SO2.3 - 65 GB SO2.1 - 21-40 SO2.2 - 10 SO2.3 - 50 MZ SO2.1 - 41-60 SO2.2 -15 SO2.3 -59 STP SO2.1 - 41-60 SO2.2 - 10 SO2.3 - 59 TL SO2.1 - 41-60 SO2.2 -15 SO2.3 - 69	SO 1: PEFA indicators – There were no new PEFA assessments since baseline, except for TL.	
					SO 2: IBP Open Budget Index (CV and GB are not yet part of the IBP Open Budget Index.)	
						SO2.1 – Transparency AO - 36 MZ - 42 STP - 24 TL - 40
						SO2.2 – Public Participation AO - 9 MZ - 11 STP - 0 TL - 6
						SO2.3 – Budget Oversight AO - 33 MZ - 50 STP - 41 TL - 48

<p>Output (O1) The executives' Capacities to ensure fiscal and budget transparency in the PALOP-TL are improved</p>	<p>(1) “# of MoF and Executive staff are trained on and improve knowledge/awareness of PMF, budget transparency and gender responsive budgeting issues in the PALOP-TL countries (disaggregated by sex, by organisation of origin, by country)”.</p>	<p><u>2022:</u> (1) ANG: 110; CV: 110; GB: 110; MOZ: 110; STP: 110; TL: 50.</p>		<p>(1) Capacitated 2,417 officials out of 600 expected³⁶ (52% female, 48% male).</p> <ul style="list-style-type: none"> 87,5% MoF staff respondents agree or totally agree that there was improvement knowledge/awareness; 12,5% neither agree nor disagree (Midterm Evaluation Survey 2021) 75% MoF staff respondents agree or totally agree that there was an improvement in knowledge on gender, human rights and good governance. 25% neither agree nor disagree (Midterm Evaluation Survey 2021).
	<p>(2) “Status of development of Pro PALOP-TL SAI gender responsive budgeting methodology and inclusion of gender-responsive budget planning into the budgetary cycle, including the MTEF”.</p>	<p>(2) PALOP-TL: All PALOP-TL have endorsed the GRB methodology and adopted state budgets including GRB.</p>	●	
	<p>(3) “Status of community of practice in the domain of budget transparency involving PALOP-TL government officials (in particular from ministries of finances and/or planning)”.</p>	<p>(3) At least three CoP facilitated by the Pro PALOP-TL SAI involving 300 PALOP-TL MoF officials trained through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices on budget transparency to improve knowledge on the production and publication of budgets and expenditure reports.</p>	●	<p>(2) All PALOP-TL have endorsed the GRB methodology (6 out of 6). 4 countries included it either totally or partially in their budget planning (4 out of 6 – CV, AO, TL and STP).</p>
	<p>(4) “Status of procurement to support PALOP-TL IMS and ICT platforms promoting MoF budget transparency”.</p>	<p>(4) At least 4 out of the 6 PALOP-TL MoF have IMS and ICT operational platforms and promote budget transparency.</p>	●	<p>(3) Organized 4 CoP, out of 3 planned, involving 302 PALOP-TL MoF officials., out of 300 planned.</p>
	<p>(5) “# of information & sensitization initiatives carried out with the project's support on budget transparency and PFM and # persons involved (disaggregated by sex, by organisation of origin, by country)”.</p>	<p>(5) ANG: 4 initiatives involving 120 persons; CV: 4 initiatives involving 120 persons; GB: 12 initiatives involving 120 persons; MOZ: 4 initiatives involving 120 persons; STP: 7 initiatives involving 120 persons; TL: 2 initiatives involving 60 persons.</p>	●	<p>(4) 2 out of 4 planned PALOP-TL countries have Information Management System (IMS) platforms and promote budget transparency through Information and Communication Technologies (ICT) (CV and MZ).</p>
			●	<p>(5) Promoted 4 information and sensitization initiatives out of 33 foreseen, involving 205 persons (11 CV; 90 GB; 4 STP), out of 660 planned from PALOP-TL.</p> <ul style="list-style-type: none"> 75% MoF staff respondents agree and 25% totally agree that the Programme had a positive contribution towards raising awareness, sensitization and dialogue on the subject of Public Finance management in their country (Midterm

³⁶ # of staff trained in all three outputs cannot be entirely disaggregated by country, as the Programme's M&E system has the number of participants of training activities common for PALOP-TL countries aggregated.

				Evaluation Survey 2021).
Output (O2) The supreme audit institutions and other relevant external control institutions capacities to ensure external audit/control capacity over PFMS in the PALOP-TL are enhanced	<p>(6) “# of judges, auditors and officials from SAI and other external control institutions are trained and improve knowledge/awareness of external control/audit of PFMS matters, including GRB and other SDG focused performance audits (disaggregated by sex, by organisation of origin, by country)”.</p> <p>(7) “Status of community of practice in the domain of external control of PFM, involving judges and auditors from PALOP-TL SAI”.</p> <p>(8) “Status of procurement to support PALOP-TL IMS and ICT platforms promoting SAI efficiency and openness”.</p> <p>(9) “# of awareness events carried out by SAI with the project's support on external control/audit of PFMS matters and # persons involved (disaggregated by sex, by organisation of origin, by country)”.</p>	<p>2022:</p> <p>(6) ANG: 160; CV: 140; GB: 190; MOZ: 140; STP: 120; TL: 20.</p> <p>(7) 1 CoP involving PALOP-TL SAI (OISC CPLP) exists and meets at least once per year, involving at least 300 judges, auditors and staff, strengthens institutional capacities in 6 PALOP-TL SAI and carries out PFMS SDG implementation evaluations (PFM-RF) in at least 4 PALOP-TL countries, through south-south and triangular cooperation, using "peer2peer" learning, exchanges of experiences and practices.</p> <p>(8) The IMS and ICT platforms are operational in Cape Verde, Mozambique, and Sao Tome and Principe and promote efficiency and openness.</p> <p>(9) ANG: 4 initiatives involving 120 persons; CV: 4 initiatives involving 120 persons; GB: 4 initiatives involving 120 persons; STP: 4 involving 120 persons; MOZ: 4 initiatives involving 120 persons; TL: 1 initiative involving 30 persons.</p>	●	<p>(6) Capacitated 1,968 officials out of 770 expected³⁷(54% female, 46% male).</p> <p>100% SAI staff respondents agree or totally agree that there was improvement knowledge/awareness (Midterm Evaluation Survey 2021)</p> <p>87,5% SAI staff respondents agree or totally agree that there was an improvement in knowledge on gender, human rights and good governance. 12,5% neither agree nor disagree (Midterm Evaluation Survey 2021).</p>
			●	<p>(7) a) Organized 5 CoP, from 1 planned, involving 122 PALOP-TL judges, auditors and staff., out of 300 planned.</p> <p>b) Coordinated an audit plan for SDG 14 and 15, but it needs to be finalized and operationalized.</p>
			●	<p>(8) 4 of 3 planned PALOP-TL have IMS platforms, and promote budget transparency through ICT (CV, GB, STP and MZ).</p>
			●	<p>(9) Promoted 4 information dissemination and awareness initiatives out of 21 planned, involving 80 persons, from CV, out of 630 planned from PALOP-TL.</p> <ul style="list-style-type: none">62,5% SAI staff respondents agree and 25% totally agree that the Programme had a positive contribution towards raising awareness, sensitization and dialogue on the subject of Public Finance management in their country. 12,5%

³⁷ # of staff trained in all three outputs cannot be entirely disaggregated by country, as the Programme's M&E system has the number of participants of training activities common for PALOP-TL countries aggregated.

				neither agree nor disagree. (Midterm Evaluation Survey 2021).
Output (O3) The capacities of Parliamentary and CSO to ensure effective legislative oversight and social monitoring of PFMS in the PALOP-TL are strengthened	(10) “# of MPs, parliamentary staff and members of the civil society are trained and improve knowledge/awareness of legislative oversight and social monitoring of public expenditure and policies in the PALOP-TL countries, including GRB (disaggregated by sex, by organisation of origin, by country)”.	2022: (10) MPs, parliamentary staff and members of the civil society trained and with improved knowledge of legislative oversight and social monitoring of public expenditure and policies in the PALOP-TL countries, including GRB: ANG: 550; CV: 360; GB: 390; MOZ: 550; STP: 350; TL: 140.	●	(10) Capacitated 3,750 people, out of 2,340 foreseen ³⁸ (56% female, 44% male)... 87,5% MPs, parliamentary staff and CSOs staff agree or totally agree that there was improvement knowledge/awareness; 12,5% neither agree nor disagree (Midterm Evaluation Survey 2021) 79% MPs, parliamentary staff and CSOs staff agree or totally agree that there was an improvement in knowledge on gender, human rights and good governance. 17% neither agree nor disagree; and 4% disagree (Midterm Evaluation Survey 2021).
	(11) “Status of development of Pro PALOP-TL SAI methodology for gender responsive budgeting and oversight/monitoring of public expenditure focusing on gender”	(11) Legislative Budget Committees and Women Caucus and CSO members (Pro PALOP-TL SAI partners) in all PALOP-TL countries use effectively the Pro PALOP-TL SAI methodology on GRB and oversight of public expenditure focused on gender.	●	(11) 4 countries use the GRB methodology in the monitoring and oversight, out of 6 planned (CV, TL, AO e STP). Work in progress in GB and MZ towards use of GRB methodology.
	(12) “Status of community of practice in the domain of legislative oversight and social monitoring of public expenditure and policies, involving PALOP-TL MPs, parliamentary staff and CSO members”.	(12) At least 6 CoP facilitated by the Pro PALOP-TL SAI train and improve knowledge of 600 MPs, parliamentary staff and CSO members through south-south and triangular cooperation, "peer2peer" learning, exchanges of experiences and practices on legislative budget oversight and social monitoring of PFMS and simplification of budget information disaggregated by country and gender.	●	(12) Organized 13 CoPs, out of 3 planned, involving 1022 MPs, parliamentary staff and CSOs members, out of 600 planned..
	(13) “Status of procurement to support parliaments and CSO IMS and ICT platforms promoting legislative oversight and openness and public participation in budgetary processes in the PALOP-TL”.	(13) Cape Verde, Sao Tome and Principe and Timor-Leste parliaments IMS and ICT platforms are operational and promote legislative oversight and openness.	●	(13) Made improvements and acquisitions of 5 countries' ICT platforms in 4 planned (AO, CV, STP, MZ and TL)
	(14) “1 ICT system designed to simplify budget and expenditure information (CSO platform)”.	(14) At least one PALOP-TL CSO online Budget simplification and analysis platform is available, operational and sustainable.	●	(14) Created 1 online platform for PALOP-TL CSOs to simplify budget analysis. Platform is available, operational and it has a sustainability plan.
	(15) “# formal mechanisms for dialogue (formal meetings and/or open sessions) between Parliament, Supreme Audit Institutions – Ministries of Finances and the OSC held outside of regiment/legal requirements”.	(15) All PALOP-TL countries use formal mechanisms for dialogue (formal meetings and/or open sessions) between Parliament, Supreme Audit Institutions – Ministries of Finances and the OSC held outside of regiment/legal requirements.	●	(15) Promoted formal dialogue mechanisms between SAI, MF, Parliaments in all 6 countries.

³⁸ # of staff trained in all three outputs cannot be entirely disaggregated by country, as the Programme's M&E system has the number of participants of training activities common for PALOP-TL countries aggregated.

As showcased in the table above, the Programme's overall objective is measured by its long-term contribution to the WGI - Control of Corruption. All PALOP-TL countries have had a positive evolution in 2020 towards the targets, i.e., have increased their percentile rank when compared to the baseline data collected in 2017, excepting Mozambique whose scores have declined (see Table 11). The decline of the scores of Mozambique is consistent with the deterioration of WGI indicators in Mozambique across all governance dimensions in the past 10 years³⁹. Cape Verde and Angola have already surpassed the Programme's targets for 2022.

Table 11 - WGI – Control of Corruption (Percentile Rank), PALOP-TL area, selected years

WGI Percentile Rank: Control of Corruption (0 to 100)			
	Base line (2007)	Target (2022)	Current Status (2020)
Angola	4,66	15,00	18,27
Cape Verde	79,00	80,00	80,29
Guinea-Bissau	6,00	15,00	8,65
Mozambique	29,33	45,00	25,96
São Tomé and Príncipe	56,33	70,00	61,06
Timor-Leste	31,66	55,00	45,19

Source: WGI (Worldwide Governance Indicators): "Interactive Data Access", 2021 (consulted 25/11/2021)
<http://info.worldbank.org/governance/wgi/Home/Reports>.

In terms of the specific objective, the IBP Open Budget Survey is used to measure the Programme's contribution to outcome progress. Most recent data collected dates back to 2019, only a year after the Programme started (see Table 12), thus the results should be read only as early indications. Accordingly, on the Transparency dimension, Angola, Mozambique, and Timor-Leste either improved or maintained their score compared to the baseline, whereas São Tomé and Príncipe has declined. Regarding Public Participation, scores have improved for Angola, and Mozambique, and declined for Timor-Leste. São Tomé has scored 0 for the baseline and has maintained the same score in 2019, which means that it did not provide opportunities for public participation in the budget process. Lastly, on Budget Oversight, Mozambique has increased its score, Angola has maintained, and São Tomé e Príncipe and Timor-Leste have decreased their score. Hence the last two countries present suboptimal scores regarding budget oversight, which means they provide weak oversight during the planning and implementation stage of the budget cycle. Due to the close temporal distance, between the beginning of the Programme and the last values of the OBI, these scores should be further analyzed in the final evaluation.

³⁹ International Monetary Fund: "Republic of Mozambique Diagnostic Report on Transparency, Governance and Corruption", 2019.

Table 12 – OBI Scores, Transparency, Public Participation and Budget Oversight, PALOP-TL area, selected years

OBI Scores: Transparency (SO 2.1)			
	Baseline (2017)	Target (2022)	Current Status (2019)
Angola	25	41-60	36
Cape verde	-	61-80	-
Guinea-Bissau	-	21-40	-
Mozambique	41	41-60	42
São Tomé and Príncipe	31	41-60	24
Timor-Leste	40	41-60	40
OBI Scores: Public Participation (SO 2.2)			
Angola	7	12	9
Cape verde	-	20	-
Guinea-Bissau	-	10	-
Mozambique	7	15	11
São Tomé and Príncipe	0	10	0
Timor-Leste	9	15	6
OBI Scores: Budget Oversight (SO 2.3)			
Angola	33	52	33
Cape verde	-	65	-
Guinea-Bissau	-	50	-
Mozambique	37	59	50
São Tomé and Príncipe	46	59	41
Timor-Leste	56	69	48

Source: OBS (Open Budget Survey): "Open Budget Index", 2021, <http://survey.internationalbudget.org/>.

The external indicators – the WGI and the OBI – provide, then, a relatively positive, yet still ambiguous indication on the progress of the Programme's outcomes.

Moving beyond these two core indicators, and after assessing the results from the several actions developed within the context of the Programme, this evaluation has found that the Programme has already made a significant progress towards the planned objectives, and it is making a positive contribution in improving economic governance in the PALOP-TL area.

In fact, the Programme was identified as a best practice within the framework of PALOP-TL cooperation. It has succeeded at establishing positive and trustworthy institutional relationships with the beneficiaries in the different countries, and it has also been very successful in its advocacy efforts to promote institutional transformation, through legal and institutional reforms. The positive contributions were enabled by the fact that the Programme's beneficiaries are high-level cadres. The general involvement of high-level cadres in the Programme, attests to the capacity of the PMU in advocating the structural benefits of the actions proposed by the Programme. Moreover, the UNDP is using the Programme's approach for other projects in other regions/countries, namely the inclusion of gender lens in PFM.

Across the evaluation interviews, the role of the Programme in promoting a paradigm shift regarding budget transparency was highlighted, namely through the promotion of Gender Responsive Budgeting (GRB), as an instrument to influence the management and preparation of the budget and budget cycle, as well as the promotion of the SDGs. This contribution was often described as one of the main achievements of the Programme so far.

Similarly, during the interviews, the beneficiaries pointed out that the Programme strengthened the dialogue and creation of channels of cooperation and communication between public finance actors in the beneficiary countries. This new reality contrasted with the previous *status quo* of isolation between the different state actors and civil society. Promoting exchanges between similar entities in different countries was regarded as a key element that contributed to improving the high-level dialogue. The Programme's beneficiaries clearly highlighted the South-South and Triangular Cooperation practices as one of the best practices of the Programme, as it promotes a unique institutional learning space, where countries are exposed to exchanges of experiences in an environment that encourages improvements in economic governance among peers.

With regard to the main constraints of the Programme, other than the COVID-19 pandemic that required a strong adaptation to the Programme's activities in terms of the planning of the various on-site activities and technological adaptation, the Programme struggled with the high turnover rates of the members of the Parliament and a diminished availability for the activities in both Cape Verde and Mozambique, due to the most recent electoral processes on those countries. Alike the Programme had to respond to the political instability in Guinea-Bissau, São Tomé and Príncipe and Timor-Leste, as well as to the changes of leaderships in the SAIs in Angola, Cape Verde, Mozambique and São Tomé and Príncipe. The changes in key positions within the beneficiary institutions resulted in a negative impact on the appropriation of the Programme activities, and consequently on its results.

Another constraint identified during the evaluation process is the lack of responsiveness of the beneficiaries in Timor-Leste due to the existence of other projects operating in the same field as the Pro PALOP-TL SAI (Phase II). In Timor-Leste, the success of the first phase of the PRO PALOP-TL SAI outlined the need for further interventions in the field of public finance management. Supported in this identified need the EU and the Portuguese Camões I.P. funded the *Parceria para a melhoria da prestação de serviços através do reforço da Gestão e Supervisão das Finanças Públicas em Timor-Leste* (PFMO) in August 2017. The PFMO addresses similar concerns to those of the Pro PALOP SAI (Phase II). The coexistence of the PFMO and the Pro PALOP SAI (Phase II) led to a certain overlap of the intervention.

According to the interviewees consulted in this evaluation, the coexistence of more than one intervention with an overlap of beneficiaries, lowers their responsiveness as well as the institutional commitment to the Programme. This is because human resources in these institutions are frankly insufficient. The lower levels of institutional commitment were clear, for instance, in the case of the CdC of Timor-Leste. In fact, as previously mentioned (see Relevance) the CdC had a lower appreciation of the relevance of the Programme, which is partially explained by this fact, but also by the perceived insufficient dialogue between the PMU and the CdC,

After auscultation of the interested parts, this evaluation considers relevant to develop new efforts in order to coordinate the dialogue of both interventions. The indicators presented in this evaluation regarding the current status of transparency in the PFMS in Timor-Leste – e.g., the WGI and the OBI - suggests there is room for both interventions, in terms of needs. Given that the PFMO is officially planned to end in February 2022, there is an opportunity for the Programme to provide

continuity to the relevant activities implemented by PFMO. Should there be an extension of PFMO, informal coordination mechanisms initiated by the project management teams could provide benefits for both interventions. In order to address the lack of responsiveness and availability of the national actors in Timor-Leste, both projects could potentially divide the focus of its interventions. While the Pro PALOP-TL SAI Programme can mainly focus on the cross-cutting activity's agenda for all PALOP-TL countries, PFMO could focus specifically on the national beneficiaries' capacity-building needs. In this regard, and considering the EU is a relevant donor in both interventions, the EU could provide further formal and informal support to ensuring more coordination and dialogue.

Additionally, some interviewees reported inefficiencies in the communication between the PMU and the beneficiaries in Timor-Leste. The communication inefficiencies equally assist in explaining the slower implementation of the Pro PALOP-TL SAI (Phase II) in Timor-Leste. Inefficiencies in the communication were exclusively identified with the beneficiaries in Timor-Leste. All other countries reported quite the contrary, i.e., clear, and frequent lines of communication.

Regarding the **Programme's outputs**, the evaluation has found that the progress towards the targets is positive, and that most of the indicators have the potential of being achieved by the end of the Programme.

Output 1 "The executives' Capacities to ensure fiscal and budget transparency in the PALOP-TL are improved"

The Programme was successful at raising awareness at the executive level in terms of budget transparency, GRB, and SDGs. It increased transparency and the quality of specialized information about the General State Budget (GSB) made available by to the Ministries of Finance across the PALOP-TL countries.

With specific regard to the GRB methodology and inclusion of GRB planning into the budgetary cycle (O1 - Indicator 2), all PALOP-TL countries have endorsed the GRB methodology in their national strategic plans, and four out of six countries have included the methodology into their budget planning, namely Cape Verde, Timor-Leste, Angola and São Tomé and Príncipe.

In **Angola**, the reinforcement of political and citizen awareness in terms of budget transparency, GRB and SDGs, as well as the Programme's technical assistance, resulted in the inclusion of gender markers in the State Budget Proposal for 2022. According to a key informant interviewed, the programme "has placed Gender-Sensitive Budgeting on the agenda at the highest level (Assembly and Government) as a priority. It was possible to incorporate the UNDP's methodology (the Markers System), which is reflected in the 2022 budget proposal, in the *Relatório de Fundamentação*, and in the *Relatórios OGE*.

In **Cape Verde**, the Programme increased awareness of the need for a greater budget transparency for the benefit of the citizens. The Ministry of Finance was supported in the creation of the *Portal da Direção Nacional do Orçamento e da Contabilidade Pública*, where it makes available all the information of expenses and public accounts in real time. Further support was provided on awareness raising on the topic of *Citizens Budget* as well as the use of the IBP Open Budget Survey as a tool for measuring and improving budget transparency. The Programme also supported the inclusion of specific principles on GRB in the State Budget. Additionally, the Programme provided technical assistance to the Ministry of Finance of Cape Verde to update the application of gender markers.

The Ministry of Finance in **São Tomé and Príncipe** was able to strengthen its knowledge and awareness of GRB and Gender Markers, in order to influence the annual state budgeting process. The Programme supported the country on developing the GRB Directive 2021 with the inclusion of GRB in the water and sanitation sector.

In **Guinea-Bissau** where the progress by the executive towards fiscal and budget transparency is slower due to political instability, the Programme was able to contribute to a progressive mentality change in the thematic inclusion of gender aspects in public policies, as well as fiscal citizenship. For example, the programme has already created conditions to begin a dialogue on gender-sensitive budgeting, as well as to the inclusion of the topic in a more transversal way throughout the country's National Development Plan. With regard to the GRB, although the GRB methodology was not yet adopted in the budget planning, the Ministry of Finance has recently requested the support of the Programme for the inclusion of a chapter on GRB in the GSB 2023, which confirms its commitment to this issue.

Mozambique has not adopted a Gender Marker as it already has a Programmatic budget classifier with a specific code for Gender Equity Promotion (MAS16). The Programme recently contributed to the review of the State Financial Administration System (SISTAFE) Law in **Mozambique** (2020), by giving specific contributions to the GRB and gender mainstreaming, and it has been giving recommendations to the national authorities for the effective use of the gender classifier since 2017. However, this has not yet produced effects.

In **Timor-Leste**, the evaluation has found difficulties in the dialogue with the Ministry of Finance. Furthermore, the limited number of activities implemented by the Programme have not yet resulted in noteworthy improvements. Therefore, an increased attention to Timor-Leste seems to be required, in order to regain traction, and support from the local authorities. Moreover, although Timor-Leste has a GRB, the budget's oversight and monitoring systems require improvements. According to information provided to this evaluation, the PMU is developing high-level dialogue with the Government and the Parliament in order for the Programme to support the national authorities in improving their budget's oversight and monitoring systems.

Output 2 “The supreme audit institutions and other relevant external control institutions capacities to ensure external audit/control capacity over PFMS in the PALOP-TL are enhanced”

Overall, the Programme contributed positively to improving the performances of SAIs and other external control institutions in budget auditing and control. It has further contributed to their general institutional and operational capacities across the PALOP-TL countries. Additionally, the Programme has strengthened South-South and triangular cooperation in this field.

Among the multiple supporting evidence to this appraisal, are the cases of **Guinea-Bissau**, where the Programme's support significantly increased the capacity of the Court of Auditors throughout technical support in issuing the *Parecer sobre a Conta Geral de Estado (PCGE)* of 2014, 2015 and 2016. In the Court of Auditors of **Cape Verde**, the development of an integrated electronic accountability system supported by the Programme brought a paradigm shift in accountability, making their process more efficient and transparent across the different islands. Alike, in **São Tomé and Príncipe**, the Court of Auditors procedural protocols were highly improved through the informatization of the administrative, procedural and audit management ICT system.

The Programme contributed to increasing the visibility of the SAI towards the public, as well as their relevance for public finance management in all the PALOP-TL countries. The increase of the visibility of the SAI occurred mostly through the use of institutional audiovisual programs, like the development of an audio-visual campaign of the *Autoridade Reguladora das Aquisições Públicas* (ARAP) to promote transparency and accountability in public procurement in **Cape Verde**.

In **Mozambique**, the *Administrative Court* benefited from tools for the evaluation of the executive for self-evaluation, as well as for the incorporation of international best practices and standards, for example, through exchanges of experiences with AFROSAI-E (African Organisation of English-speaking Supreme Audit Institutions) to support institutional reforms. The Programme also provided support on the PFM Reporting Framework and alignment with the SDGs, which enabled the Court in identifying priority areas for auditing and provide specific recommendations to the Government and the Parliament on the implementation of the SDGs.

As previously mentioned, in **Timor-Leste**, the lack of responsiveness of the CdC due to similar activities being developed by other projects and the lack of communication with the PMU, resulted in a residual participation of the country's SAI institutions in this output.

Output 3 “The capacities of Parliamentary and CSO to ensure effective legislative oversight and social monitoring of PFMS in the PALOP-TL are strengthened”

The Programme contributed to the awakening of the need for transparency and openness of the parliament to citizens, for a greater involvement of parliamentarians and civil society in the discussion of the budget, as well as for the need to incorporate the GRB methodology in the budgetary cycle.

In a general way, parliaments and CSOs in all countries improved their capacity for critical analysis of the budget, including the use of the GRB methodology promoted by the Programme. The parliaments in all countries and the CSOs in **Angola, Cape Verde and São Tomé and Príncipe**, were trained and became capable to use the methodology. However, the ownership of the methodology to ensure legislative oversight and social monitoring of public expenditure allocated to promote gender equality still needs to be consolidated, as the beneficiaries are not yet systematically applying the methodology.

In **Guinea-Bissau, São Tomé and Príncipe and Mozambique**, the CSOs ecosystem was significantly strengthened in the topic of PFM, including budget cycle, budget participation and scrutiny, in the follow-up and monitoring, as well as in fostering their links with Parliament on open budgets. This was particularly relevant in Guinea-Bissau, where there was barely any CSO working on the topic.

In **Cape Verde**, the Programme contributed to strengthening the CSOs in PFM matters, however the organizations reported lack of execution of the planned activities as well as insufficient participation of CSOs in the country. The Programme has also promoted the Open Government Partnership (OGP) in Cape Verde, with the aim of strengthening the role of CSOs in the definition of the plan for joining the partnership. The OGP is a multilateral initiative that commits countries to “foster a global culture of open government that empowers and delivers for citizens and advances the ideals of open and participatory 21st century government”⁴⁰. Insofar, Cape Verde is the only PALOP-TL country that joined the partnership.

⁴⁰ OGP (Open Government Partnership): “Open Government Declaration”, September 2011.

In **Angola**, the Parliament contributions from civil society were integrated into the Executive's Budget Proposal by action of Parliament, for the first time in 2019.

The recent creation of the PALOP-TL Civil Society Online Budget Platform and Capacity building Programme for CSOs can become a powerful tool for CSOs to autonomously promote transparency and accountability within their own countries, by having access to an instrument that simplifies budget documents and data, presenting it in an open, structured, and comparable way.

The Budget Transparency Index, created by the Programme within the scope of the Civil Society Online Budget Platform, was also found to be a successful example of promoting budget data availability and quality specifically for the PALOP-TL countries, while using international standards and frameworks.

The Programme was also very effective in individual and institutional capacity building and strengthening ICT/IMS platforms and equipment in all countries; especially as a response to the COVID-19 pandemic. These topics are further explored in the following questions of this chapter.

2. *To what degree has the Programme assistance resulted in an improvement in institutional and individual capacity of the skills of Ministries of Finance, SAIs, National Parliaments and CSOs in the six beneficiary countries?*

The Programme capacitated over 8 000 people from the Ministries of Finance, SAIs, National Parliaments and CSOs in the six beneficiary countries. The results of the Programme already exceeds the targets initially defined for the three outputs.

Among the training and skills development initiatives the Programme supported are: 1) academic post-graduation courses provided by internationally recognized universities, 2) technical training that provided professional certification, 3) peer tutorial support using south-south and triangular cooperation approaches, 4) study visits for exchanges of experiences – peer2peer learning -, 5) targeted/highly specialized technical assistance through experts/individual contracts made available by the PMU, 6) support a scholarship programme for training for CSOs⁴¹.

Based on the “Relatório Narrativo e Financeiro 2018-2020”, on the “Relatório Annual Interino Narrativo e Financeiro 01 de março de 2020/ 29 de agosto 2021”, and on other relevant sources between 2019 and November 2021 this evaluation has verified that the Programme developed 47 training and skills initiatives, distributed as shown on Table 13. Accordingly, most initiatives were technical training and peer tutorials. Most fields visits took place in 2019, before the COVID-19 pandemic. After 2019, only one field visit took place in June 2021. The Programme fostered two post-graduations by partnering with the ISCTE (Lisbon University Institution), a Portuguese tertiary institution. According to information gathered, the post-graduations benefited more than 70 officials cross the different typologies of the Programme.

From the type of initiatives supported by the Programme, this evaluation has found no evidence of the implementation of a supporting scholarship programme for training for CSO, nor evidence

⁴¹ Pro PALOP-TL SAI (Phase II): “Description of the Action – Addendum nº1 to the Contribution Agreement nº 218/402-554”, May 2021.

that such programme will take place until the end of the implementation period (November 2022). Considering the reported limitations in human resources felt by the some CSO themselves, it seems the CSO beneficiaries could benefit from a scholarship programme that assists their human resources in increasing their qualifications. Besides the direct improvement of CSO human resources, a structured scholarship scheme, reserved to CSO workers, could become a pull factor for new CSO workers, particularly in countries where the situation of CSOs remains fragile.

The results of the training and skills development initiatives were overall positive. The evaluation

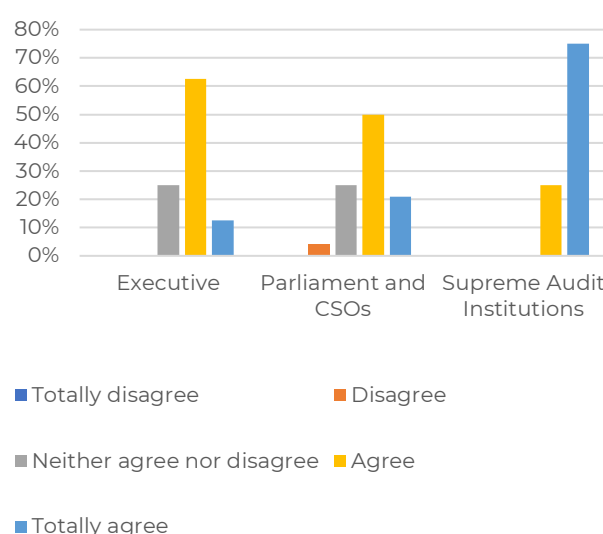
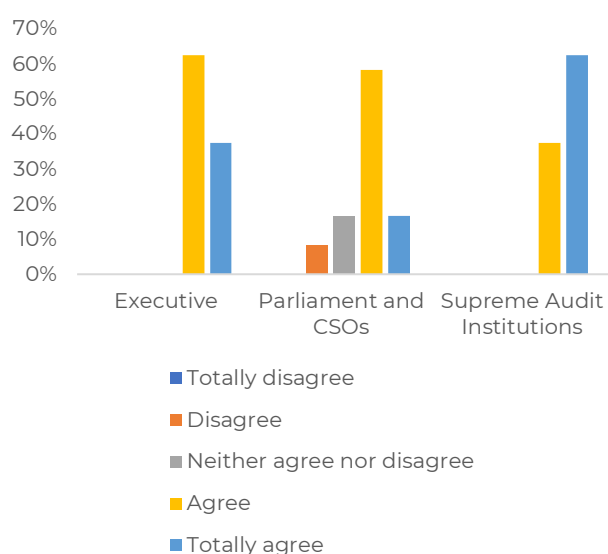
Table 13 – Number of training and skills development initiatives

Training and skills development initiatives			
	Output 1 (Executives)	Output 2 (SAI)	Output 3 (Parliament & CSO)
Post-graduation courses (transversal to the outputs)	2		
Technical training	3	3	8
Peer tutorial	3	7	8
Study visits	3	2	-
Targeted/highly specialized technical assistance	3	5	-
Scholarships	-	-	-

found that the Programme generally **improved individual and institutional capacities** across beneficiary organizations in all countries. According to the evaluation survey results, 85 per cent of the respondents either agreed or totally agreed that the Programme improved their individual competencies (Figure 6) , and 77,50 per cent either agreed or totally agreed that the Programme improved their institution's capacities (Figure 7). The percentages are quite similar across the executive, SAls and Parliaments/CSOs. Additionally, 80 per cent of respondents believe that they have now sufficient skills to perform their PFM related responsibilities in their institutions.

Figure 6 - The Programme improved my individual capacities

Figure 7 - The Programme improved my organization's institutional capacities



Training is one of the Programme's contributions to transform institutional practices, while ensuring that they are clearly articulated with the needs of the institutions, and resulting in knowledge sharing practices among the different state and non state actors. Moreover, this institutional articulation was found to be effective in the context of aligning the training with specific legal and political reforms to improve economic governance in the PALOP-TL (overall objective).

Evaluation findings show that although a large part of the training activities were planned to be in person, the Programme was effective in creating other digital solutions, due to the pandemic. The training partners interviewed believe that although the online format presents natural limitations that negatively impact a close follow up of the participants, the training attempted to be interactive and continually adjusted to the context needs, including the target audience.

Although there is no data to gauge skills to understand how the learnings are put into practice, participants from two countries generally stand out positively in the trainings (Seminars and Public Finance Postgraduation courses): Cape Verde and Mozambique. In Timor-Leste, additional difficulties related to language difficulties and the time zone were identified.

The selection of key international training partners, such as IPPS – ISCTE, IBP, AFROSAI-E also demonstrated to be very pertinent not only as competent training partners, but also very relevant partners for the beneficiaries in the future. However, the interviewees believe that the Programme should also consider resorting to specialized sources in the countries to facilitate future actions (eg. local universities) so that the training is sustainable in the countries.

3. ***To what extent is the Programme management and implementation participatory?***
 - a) ***Is this participation with stakeholders contributing towards achievement of the Programme objectives?***
 - b) ***To what extent has the UNDP partnership strategy been appropriate and effective?***

This evaluation has found that the Programme allows a good level of participation of the stakeholders in the design and implementation of the Programme. As already explained in the Relevance chapter, a core component of the Programme is the AWP's methodology. Accordingly, the methodology of the Programme, from its inception, fosters a participatory, inclusive, and bottom-up environment. The AWP's enabled a systematic auscultation and dialogue with high-level stakeholders, which had positive effects both in the adaptability and flexibility of the Programme to the changing needs of the stakeholders, as well as in the participation of the stakeholders in the several phases of the Programme.

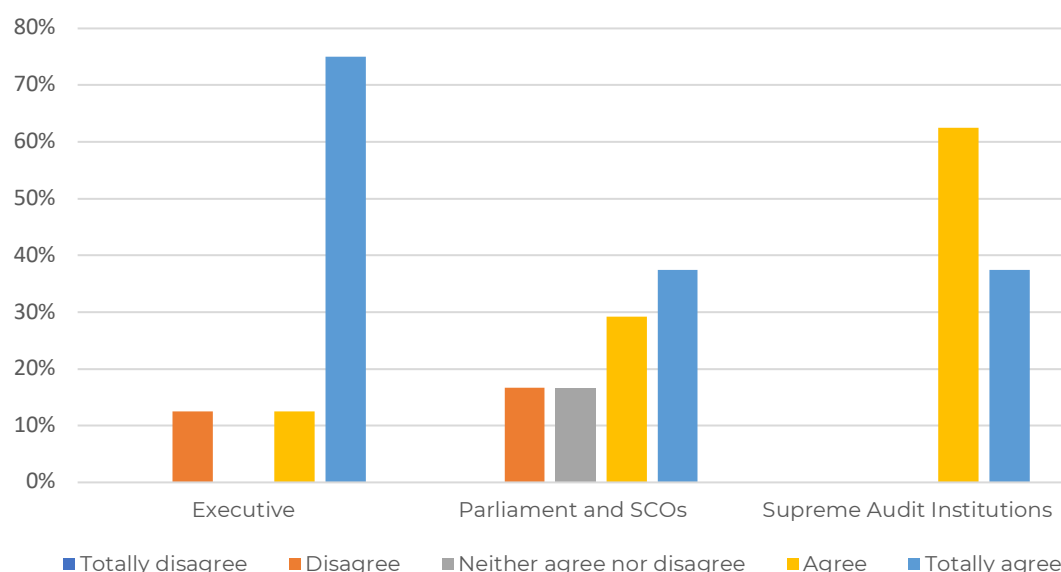
As it had happened in the first phase of the Pro PALOP-TL SAI, also in the second phase of the Programme, the AWP's were consistently highlighted as a key component for the Programme's adequacy to national contexts, cohesion between the multiple stakeholders, including the PMU, senior beneficiaries (i.e., Ministries of Finance, SAI, Parliament, and CSO), as well as for the engagement of the beneficiaries in the multiple activities of the Programme. Furthermore, the process of formulating the AWP's catered good relations between the PMU and high-level officials which contributed for a spirit of trust between the stakeholders.

In projects that deal with sensitive areas of national sovereignty, trust is paramount. According to multiple interviewees both the AWP's, and the general PMU's commitment to discretion built the necessary trust for an honest commitment of the stakeholders to the Programme.

Despite the overall positive engagement of the stakeholders in the management and implementation of the Programme, some stakeholders felt insufficiencies in the PMU's dialogue and openness to respond to their needs. This, as already noted elsewhere, where the cases of some national authorities in Timor-Leste, as well in the case of some CSOs. Some CSOs, especially in Cape Verde, perceived the Programme was insufficient in understanding their specific circumstances, notably regarding limitations of human resources.

The mostly positive appraisal, as well as the more critical perspectives came to be reflected in the survey carried out by this evaluation. Accordingly, 77,5 *per cent* of the respondents either agreed or totally agreed that their institution was consulted and involved in the implementation of the Programme (see Figure 8). The agreement was stronger in the SAI and executive institutions, and lower in Parliaments and CSOs. This data suggests that perhaps the PMU should enhance its efforts next to CSOs.

Figure 8 - I feel that my institution was consulted and involved in the implementation of the Programme



Another relevant factor, which was part of the lessons learned of phase one of the Programme, relate to the strategic involvement of the UNDP offices in supporting the implementation of the Programme's activities at the national level. According to the information gathered during the interviews process of this evaluation, most beneficiaries highlighted the contribution of the UNDP in supporting the several stakeholders. The overall positive appraisal is, however, overshadowed by the difficulties felt in Timor-Leste.

4. *To what extent south-south and triangular cooperation is used in the Programme's approach?*

Several advantages arose from the interviews regarding the south-south and triangular cooperation. The Programme's approach to south-south and triangular cooperation was highly valued by the beneficiaries. According to the interviews, south-south cooperation practices promoted a unique institutional learning space, where countries were exposed to exchanges of experiences in an environment that encouraged institutional transformation. The beneficiary institutions stated that exchanges and network experiences with the counterparts promoted by the Programme had positive results: "South-South Cooperation is very advantageous for countries that have similar political, economic, and social realities and the same needs, while triangular cooperation allows countries that benefit from it to better understand the contexts of other countries, and other ways of addressing their problems and their own reality.⁴²". This is especially important for countries such as Guinea-Bissau that presents deeper structural difficulties.

The Programme has been very successful in implementing Communities of Practices (CoP) as an instrument to boost policy dialogue and convey these interactions, especially to strengthen the dialogue among a range of high-level stakeholders from the Executive, SAIs, Parliament and CSOs from the different countries. Moreover, increased the proximity between the institutions of the PALOP-TL area, and fostered a sense of voluntary exchanges. In the words of a key informant: "the Programme broke the idea of formality between the different courts (...), of isolationism and formalism between institutions. Angola requested the Performance Audit Manual from Mozambique, and Mozambique provided training in this area with its own staff".

⁴² Key informant interviews.

Although the COVID-19 pandemic constrained the organization of in-person meetings that were planned for these interactions, the targets planned in the results framework to respond to this approach were already exceeded. As showcased in Table 14, the focus on online events, especially for output 3 increased since 2020 due to the pandemic. The shift from in-person to online meetings demonstrated the capacity for adaption of the Programme.

The Community of Practice of State Actors of the Public Finance Management System of the PALOP-TL held in Angola (January 2020), which brought together over 140 actors from the beneficiaries to discuss public finance management and the 2030 Agenda, is a relevant example of the south-south cooperation promoted by the Programme. The topics addressed in this high-level forum clearly aimed at raising awareness and on topics that should be tackled by the state actors in the different countries. The approach included case studies from the beneficiary countries that showcased their experiences in integrating SDGs in the State Budget, implementing PFM Reporting Framework, among others. This event was organized back-to-back with the EU Policy Dialogue Mechanism.

Table 14 - Communities of Practices Organized by the Pro-PALOP TL ISC - Phase II

Output	# of CoP	Description
Output 1	4	<ul style="list-style-type: none"> — High Level Working Group on Programmatic Budgeting for MoF in Angola, Cape Verde and Portugal, online, 2021 — Community of Practice of State Actors of the Public Finance Management System of the PALOP-TL, Angola, 2020 — Regional Workshop EU Policy Dialogue Mechanism PALOP-TL EU, Angola, 2020. — Instituto Pedro Pires (IPP) IV Annual Lecture do IPP with Professor Carlos Lopes, Cape Verde, 2019.
Output 2	5	<ul style="list-style-type: none"> — Community of Practice of State Actors of the Public Finance Management System of the PALOP-TL, Angola, 2020; — Regional Workshop EU Policy Dialogue Mechanism PALOP-TL EU, Angola, 2020. — OISC CPLP CoP on Public Management Finance Report Framework (PMF-RF), Portugal, 2019 — VI OISC/CPLP Seminar, Cape Verde, 2019 — OISC PMF-RF Working Groups, Cape Verde, 2019
Output 3	13	<ul style="list-style-type: none"> — Webinar PALOP-TL ISC Pro Series CSO "Public Finance and Sustainable Development", online, 2021. — Webinar PALOP-TL ISC Pro Series CSO "Solidarity Economy Financing System" online, 2021. — Online workshop on Gender-Sensitive Budgeting and Parliamentary Oversight of Public Expenditure with a focus on Gender, online, 2021. — Open Class on Programme Budget, online, 2021. — Civil Society Webinars - Citizen Participation and Participatory Budgets, online, 2021. — Community of Practice of State Actors of the Public Finance Management System of the PALOP-TL, Angola, 2020. — High Level Working Group of the Women Parliamentarians Network: OSG, online, 2020.

		<ul style="list-style-type: none"> — High Level Dialogue: Challenges and Opportunities in State Financing: New Solutions? Private Sector?, online, 2020. — High-Level Dialogue: State Reform or State Transformation?, online, 2020. — Regional Workshop EU Policy Dialogue Mechanism PALOP-TL EU, Angola, 2020. — VI OISC/CPLP Seminar, Cape Verde, 2019 — Participation of the PALOP Parliamentary Delegation at the Global Conference "Open Government" and "Open Parliament" in Ottawa, 2019. — ProPALOP-TL ISC/IBP Webinar series - The Importance of Open Budgets - OBS 2019 Results, 2020.
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Similarly, the triangular cooperation approach exposed the institutions to international best practices and standards, through exchanges with OISC/CPLP, AFROSAI-E, the Court of Auditors in Portugal, among others.

From the point of view of the partners, such as Court of Auditors in Portugal, the horizontal initiatives that the Programme promotes with the SAI are adequate as they respond to shared needs and concerns, due to the similar legal regimes and jurisdictions. "The discussions that take place today in Portugal, will be the same tomorrow in other PALOP-TL countries. Everyone feels free to discuss the same issues, there is empathy and a common language."⁴³.

This approach fosters a very important sustainability component that is further explored in the sustainability chapter.

5. *To what extent has the Programme implementation been able to adapt and respond to unexpected constraints, such as the COVID-19 pandemic, national changing priorities, or other? Were there any unintended results coming from this adaptation?*

As mentioned in the Relevance chapter, the Programme's mitigation plan included the adjustment of the initially planned activities to the pandemic, such as distance learning training initiatives; a rearrangement of the activities in order to prioritize the ones that could be carried out during the pandemic context; and finally, direct support to socio-economic impact of the pandemic.

COVID-19 caused a natural shift on national priorities and had a severe impact on the beneficiaries' availability to prioritize and participate in the Programme interventions. As such, the evaluation found that the Programme was highly effective in providing a quick and adequate response to the COVID-19 pandemic. The adopted approach was adjusted to local realities, while keeping the focus on the Programme's objectives.

This included the adaptation of the training and capacity-building activities to an online format, (e.g., the Public Finance Postgraduation Course) as well as national socio-economic support, mostly with the aim to respond to the specific needs to respond to the crisis. The main focus was

⁴³ Key informant Interviews.

on the strengthening of the technological capacity for state and non-state actors to support the normal operation of these organizations during the pandemic. In Timor-Leste, the Parliament benefited from a complete digitization Programme (building of facilities for journalists in the Parliament (Casa da Comunicação); civic education videos for dissemination on TV and social media; and digital tools and training for staff and members of the parliament). In Angola, the Programme supported the acquisition of equipment to improve the audiovisual system of the Assembly's plenary. In São Tomé and Príncipe, a parliamentary database was made available, as well as a plan for an integrated ICT platform to enhance openness and legislative effectiveness. In Cape Verde, the Integrated Legislative and Parliamentary System Platform was improved, in Mozambique, support on the acquisition of IT equipment was provided to the Planning and Budget Committee to ensure the exercise of scrutiny and budgetary legislative oversight.

Moreover, the Programme produced the unintended result of improving the digital capacity of the beneficiaries. The effort of digital adaptation of the Programme's interventions was crucial, particularly as some beneficiaries have structural deficiencies in their digital systems.

6. To what extent is the Programme boosting its visibility, as defined in its communication and visibility plan?

The Programme implemented a consistent and effective communication and visibility plan. It has a high-level of visibility in the PALOP-TL region and employs multiple strategies to reach both the beneficiaries and the public at large.

The Programme's Communications & Visibility Plan included seven main objectives: 1) raise awareness on the projects activities, 2) increase visibility, communicate in a coordinated and integrated manner, 3) promote knowledge-sharing, 4) transfer tools and good practices, 5) communicate on specificities and priorities, 6) foster south-south and triangular cooperation, and 7) Promote the EU/UNDP strategic partnership. In order to achieve these objectives, the Plan included the following activities: 1) Branding of the Pro PALOP-TL SAI through classic and online means; 2) development and managing the Programme's website and social media, 3) Produce, edit and publish relevant resources, including videos, storytelling, briefings, handbooks, and so forth⁴⁴.

This evaluation verified the Programme maintains a strong online presence, including: 1) an institutional website where the Programme promotes incoming initiatives, provides key facts about the Programme, and shares relevant resources⁴⁵; 2) an agora account where the Programme promotes eLearning courses⁴⁶; 3) a Facebook page with a following of 5 156⁴⁷, 4) a Youtube channel with 83 subscribers, and dozens of videos whose viewership range from 11 to 380⁴⁸, 5) a Twitter account with a following of 405⁴⁹, and 6) an ISSUU account with eleven publications⁵⁰.

Beyond its online presence, the Programme has been capable of featuring in multiple media sources across the PALOP area, including newspapers and blogs (e.g., Jornal de Angola, A

⁴⁴ Pro PALOP-TL SAI: "Joint EU|UNDP Communications & Visibility Plan - Programa de Consolidação da Governação Económica e Sistemas de Gestão das Finanças Públicas nos PALOP-TL (Pro PALOP-TL ISC Fase II)", April 2021.

⁴⁵ <https://agora-parl.org/pro-palop-tl-sai>

⁴⁶ <https://learn.agora-parl.org/>

⁴⁷ <https://www.facebook.com/propalop.tl>

⁴⁸ https://www.youtube.com/channel/UCqQShed9k1_1tQqgduF_tcg/

⁴⁹ <https://twitter.com/ProPALOP>

⁵⁰ https://issuu.com/pro_palop_tl_isc

Semana), local radio stations (e.g., Rádio Mozambique), and TV stations (e.g., RTC). Furthermore, the activities of the Programme have been featured on institutional websites like EU delegations, PNUD, ISCTE, and others.

Together these tools enabled an effective communication of the Programme's activities and assisted in consolidating its branding. Additionally, some PMU staff as well as beneficiaries have shared the activities of the Programme on their personal LinkedIn webpage, which equally increased the visibility of the Programme.

The Programme published and edited relevant resources. The resources are published in Portuguese, which is a key contribution to foster the knowledge produced in Portuguese by those from Portuguese speaking countries. The option for publishing in Portuguese runs in counter-cycle to some tendencies that push for an immediate publication of resources in English, forgetting that some beneficiaries lack sufficient linguistic command of the English language to fully comprehend abstract concepts in a foreign language. In this regard, the Programme has been instrumental in clarifying relevant PFMS and governance concepts and processes, without falling into the temptation of an Ivory Tower approach that would be inaccessible to most.

A few examples are worth of mentioning. For instance, the Programme published a Glossary of Public Finance Terms (*Glossário de Termos de Finanças Públicas*), which is a very useful resource for those wishing to start navigating through the PFMS. The Glossary defines key concept related with the PFMS and provides an adequate English translation for the concepts. The translation to English of key concepts is useful, as it assists technical personnel and researchers of the PFMS to tap into the large volume of information and resources published in English. Instead of being presented as a final document, the Glossary invites readers to submit contributions in order to expand and strengthen it⁵¹. This methodological option denotes the openness of the Programme to the society at large and may potentially foster synergies with unexpected partners. In this regard, to maximize even further the visibility of the Programme and strengthen south-south and triangular cooperation, the PMU could reach to relevant SAI of Portuguese Speaking Countries in order to establish relevant synergies. For example, the Portuguese Public Finance Council (Conselho das Finanças Públicas) has a similar glossary to the one published by the Programme⁵². Hence, there could be the potential for a mutually beneficial synergy that could expand the visibility of the Programme.

Another example is the publication dedicated to the GRB methodology (*A Orçamentação Sensível ao Género é Possível: a Metodologia Aplicada pelo Pro PALOP-TL ISC*). The publication explains the history and model of the GRB, good practices, and challenges in the PALOP-TL. It serves as a practical and well supported guide in matters of GRB⁵³. The Programme further published other resources, including articles and publications, one-pager, one fact sheet, one newsletter, and handbooks. These materials are accessible in the Programme's website and ISSUU account.

Additionally, the Programme's Youtube caters dozens of videos related with the Programme, including storytelling, interviews, and institutional information.

⁵¹ Pro PALOP-TL ISC: "Glossário de Termos de Finanças Públicas", 2020.

⁵² CFP (Conselho das Finanças Públicas): "Glossário de termos das Finanças Públicas", 2015.

⁵³ Pro PALOP-TL ISC: "A Orçamentação Sensível ao Género é Possível: a Metodologia Aplicada pelo Pro PALOP-TL ISC", 2021.

The resources produced by the programme are key contributors for a long-standing institutional memory of the results of the Programme, as well as for its visibility. For example, the Parliamentary Ethics Handbook with N'ToriPalan (*Manual de Ética Parlamentar com N'ToriPalan*) - that explains in an accessible manner, including with the use of cartoons, key concepts of parliamentary ethics and promotes public engagement with the work of national parliaments⁵⁴ - was developed during the first phase of the Programme and remains available online, which indicates resources will likely outlive the Programme.

The evaluation finds, however, that the Programme could enhance its efforts in increasing the visibility of these resources. Regarding high-profile publications (e.g., handbooks) one way of doing that could be the creation of an institutional account in websites such as GoogleScholar. There, the Programme could list its resources, which could be more readily accessible by many. In this regard, the programme could add a suggestion of citation in its major publications – following the examples of organizations such as the OECD – in order to increase cross-references. Additionally, and while understanding and supporting the Programme's option of publishing primarily in Portuguese, this evaluation finds that a translation to English of the resources could increase the visibility of the Programme. Insofar the Programme has been highly efficient in its visibility within the PALOP-TL area, yet it still flies under the radar to non-Portuguese speaking countries. During the evaluation process, the PMU expressed its commitment in presenting more information in English. When those efforts are implemented, the visibility of the Programme could potentially increase.

In the AGORA website, the Programme makes available a series of eLearning courses, that provide AGORA certification. These courses, besides constituting an element of visibility, maximize its potential, as they may be appropriated by the beneficiary institutions to train staff not yet covered by the Programme, or even future staff.

The multiple resources – written, video, training courses – are available online, which means they will probably outlast the period of execution of the Programme. Therefore, they constitute an element of sustainability of the Programme.

Another element that may contribute to the visibility of the Programme is the potential of the Programme in becoming an internationally recognized good practice, in the same matter it is already recognized within the PALOP-TL regional cooperation. For the fruition of this potential the Programme should reach out and link the Programme to global platforms that develop work in similar areas. For example, this evaluation can envision synergies between the programme and the Integrated National Framework (INFF), which is a “a planning and delivery tool to help countries strengthen planning processes and overcome obstacles to financing sustainable development and the SDGs at the national level”⁵⁵. Additionally, the programme may explore synergies with other EU and UN-System initiatives such as the UNDP Oslo Governance Centre. The translation of the Programme's products to English may expedite these sorts of synergies, as they may strengthen the good credentials of the Programme.

Often the Programme is criticized for its low visibility in communicating key results. The criticisms often stress the Programme should link its intervention to factual legal or institutional changes that took place within the beneficiary countries and that are directly linked with the Programme.

⁵⁴ Pro PALOP-TL ISC: “Manual de Ética Parlamentar com N'ToriPalan”, 2017.

⁵⁵ <https://inff.org/>

During the interviews to this evaluation beneficiaries often linked the Programme to institutional changes in their countries.

The evaluation team has found that the PMU seems to be well aware of the links between the Programme and multiple institutional changes in the beneficiary countries. What prevents the reporting is a deliberate option of the PMU to commit its actions to high levels of discretion. As already noted in this evaluation, the Pro PALOP-TL SAI is implemented in a sensitive area of national sovereignty, whose good implementation requires a good degree of trust between the beneficiaries and the Programme, as well as local appropriation. Tracking the source of the change to an external body could produce a negative effect by allowing the institutional changes to be framed as a foreign imposition in instances of internal political struggles. Such framing could hamper both the good implementation and sustainability of the changes.

To mitigate these effects, the PMU has been gathering new sources in which the beneficiaries voluntarily link institutional changes to the Programme. This action is appropriate, albeit potentially incapable of revealing the true impact of the Programme. Another way in which this link might be established is through evaluation processes. Indeed, this evaluation gathered evidence of the link between the Programme and institutional changes.

3.3. EFFICIENCY

1. *To what extent have the Programme implementation strategy and execution, including the Programme management structure, been efficient and cost-effective?*
2. *To what extent has there been an economical use of financial and human resources? Specifically, have resources (funds, human resources, time, expertise, etc.) been allocated strategically to achieve outcomes and cost-effective and delivered in a timely manner?*
3. *To what extent do the M&E system utilized by UNDP ensure effective and efficient project management and results measurement?*

1. To what extent have the Programme implementation strategy and execution, including the Programme management structure, been efficient and cost-effective?

This evaluation has found that the implementation strategy and execution of the Programme was adequate and efficient. At the PMU level, there is a good degree of commitment and ownership of the Programme. The technical capacity and soft skills of the PMU have been highlighted as key contributors to the success of the Programme, as well as to the establishment of adequate, and trustworthy interpersonal relations with the beneficiaries. In fact, most beneficiaries report high levels of responsiveness from the PMU, which was evident by the quick response to the COVID-19 pandemic. By design, the PMU was centralized in Cape Verde as a way to streamline the implementation of the Programme and strengthen its responsiveness. For most part, the strategy of centralization of the PMU produced positive results.

This evaluation notes, however, that in countries that were lagging in the implementation of the Programme, the centralized structure was less successful. As this evaluation discusses in the next question, the PMU recognized this fragility in its implementation strategy, and has been developing efforts to mitigate it.

Adding to the PMU, the local structures of the UNDP support the implementation of the Programme, which was also noted as highly relevant for the success of the Programme. The administrative, financial, and physical presence of the UNDP in the PALOP-TL countries increased the efficiency in the implementation of the Programme. Here it is relevant to note the vast experience of the UNDP in the management of programmes and projects provides a comparative advantage and reduces the risk of mismanagement.

Despite the positive effect of the UNDP participation, and the fact that UNDP focal points in the countries are adequate as they are in charge of the governance portfolio, this evaluation found that further communication between the PMU and the focal points could be useful to clarify tasks and responsibilities of the local team members. Insofar, the lack of clarity has not produced negative outputs, but more clarity would strengthen the Programme's design.

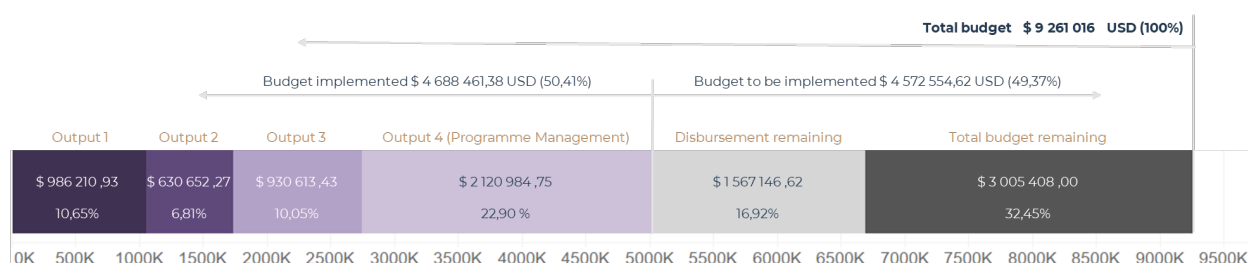
Another relevant actor in the implementation of the Programme is the EU, namely the EU delegations and NAOs. This evaluation has found that, with the exception of Timor-Leste, the involvement of the several NAOs has been limited. A higher engagement from the EU represents an opportunity to maximize the Programme's gains, particularly in the visibility of the Programme's results. Moreover, considering the EU's role as a major donor for multiple projects in the PALOP-TL area, a closer rapport between the EU and the PMU could foster the coordination of the Programme with other initiatives and mitigate eventual constraints.



2. To what extent has there been an economical use of financial and human resources? Specifically, have resources (funds, human resources, time, expertise, etc.) been allocated strategically to achieve outcomes and cost-effective and delivered in a timely manner?

The Programme has been making an efficient use of the allocated financial resources. In total the Programme's cost are estimated in 9,261,016 USD. This amount is financed by the EU (9,154,460 USD) and the UNDP (106 556 USD).

So far the Programme has received a disbursement of 6,255,608.00 USD or 67.55 *per cent* of the total budget. From the disbursements, the Programme has already executed 4,688,461.38 USD, which corresponds to 50,41 *per cent* of the total budget, or 75 *per cent* of the amount received to date. As per Figure 9 most of the budget (22.90 *per cent*) was spent in the Programme's management. Outputs 1 and 3 have a similar execution rate (10,65 *per cent* and 10,05% respectively), and Output 2 has the smaller implementation rate (6,81 *per cent*).

Figure 9 - Budget implementation



	USD	% over total budget
 Budget Total	\$ 9 261 016 ,00	100 %
 Disbursement Received	\$ 6 255 608 ,00	67,55 %
Budget Implemented	\$ 4 688 461 ,38	50,41 %
 Output 1	\$ 986 210 ,93	10,65 %
 Output 2	\$ 630 652 ,27	6.81 %
 Output 3	\$ 930 613 ,43	10,05 %
 Output 4 (Programme Management)	\$ 2 120 984 ,75	22,90 %

At the time of this evaluation, the Programme stills has one year remaining to complete the implementation of activities (until November 2022), plus six months (May 2023) to conduct the closure of the Programme.

The financial execution of the Programme has been heavily impacted by the COVID-19 pandemic. Due to travel and on-sight events restrictions, the Programme had to adapt some of its activities to an online format. As a result, some activities that required travel, and other logistic costs could not be made, namely field visits and training activities. The adaption enabled the Programme to increase the number of activities implemented, whilst reducing implementation costs, which explains the apparent low financial execution when considering the high level of activities implementation of the Programme.

During the information collection phase for this evaluation, the team of the PMU was confident that until the end of the Programme, most of the budget would be spent. The confidence was supported by the improvement of the pandemic situation, which was already allowing travel, and the implementation of on-sight events, as well as by the creation of an exhaustive knowledge hub with the various resources created throughout the Programme's implementation. Therefore, the financial execution of 54 per cent of the total budget expresses a normal progression, given that more than a year of the Programme was implemented during the COVID-19 pandemic and ensuing restriction.

Regarding human resources assigned to the Programme, this evaluation verified that they are adequate, as they have relevant technical skills, and comprehensive professional experience in the several areas of implementation of the Programme. The composition of the PMU consists of the following UNDP staff: Project Chief Technical Advisor (CTA), NSA, on external control of PFM and budget transparency, Gender Expert; Monitoring & Evaluation officer; Legislative oversight & openness Specialist (which is currently on leave); Communications & Visibility Officer; PAFA, and a programme associate based in Timor-Leste. As already noted elsewhere, the PMU was centralized and located in Cape Verde. This strategic organization corresponded to a Lesson Learned from the first phase of the Programme. During the second phase of the Programme, however, the difficulties in implementing activities in Timor-Leste underscored the limits of the centralized strategy. As a result, at the time of this evaluation, the PMU had already taken steps towards the recruitment of a PMU member dedicated in Timor-Leste,

Considering that the implementation of the Programme follows a regional logic a centralized structure seems appropriate. However, when a beneficiary country shows signs of divergence in terms of Programme implementation when compared with its counterparts, it is perhaps beneficial to consider establish a national PMU field officer in order to provide additional assistance, as the PMU eventually did to Timor-Leste. Therefore, in future initiatives the Programme's designed could adopt a flexible PMU centrality, in which by design the Programme maintains a PMU centrality yet it foresees from the onset the possibility of allocation of an additional human resource whenever a beneficiary shows signs of divergency.

The resources from the UNDP were equally considered technically adequate and efficient in the implementation of the Programme's activities.

3. To what extent do the M&E system utilized by UNDP ensure effective and efficient Programme management and results measurement?

Based on learnings from the Phase 1 of the Programme, the PMU made an effort to improve the Programme's monitoring and evaluation system. This aimed at ensuring an efficient track of the results framework indicators as well as the implementation of activities with the different beneficiaries in the different countries. As such, a Monitoring & Evaluation Officer was hired to support those efforts and instruments were created to support the monitoring system, which were made available to the evaluation.

The evaluation found that these instruments are pertinent for the project management, while ensuring that they do not overload the PMU with excessive monitoring procedures. Instruments, such as an M&E matrix and Annual Work Plans *per* country, were created to monitor progress against indicators and activities.

On the one hand, the M&E matrix included information about main activities, number of beneficiaries disaggregated by gender and country, verification means and link to the respective planned targets. This enabled a frequent and systematic approach to tracking progress, although it is not always possible to track all activity participants per country, in order to respond to the country disaggregated indicators in the results framework (specifically for some online capacity-building activities). On the other hand, the AWP have a deep level of detail, that includes all activities planned for each beneficiary per country, as well as the correspondent timeline, targets and activity results and budget disaggregated per beneficiary.

With regard to the Programme's governance coordination mechanisms, the Country Coordination Committees were planned to take place twice a year in each beneficiary country, while the Steering Committee would be held annually. However, the frequency of these meeting was not materialized for either.

While the Country Coordination Committees are relevant to support the dialogue and information sharing between the PMU and the beneficiary entities with regard to progress reviews, adjustment of project activities and emerging needs; the Steering Committees can provide opportunities for in-depth strategic discussions with the EU as a way to mainstream results, foster project complementarities and mitigate eventual problems. A recommendation is, therefore, to increase the frequency of these strategic meetings to capitalize on project gains.

3.4. SUSTAINABILITY

1. *To what extent do the Programme interventions have well-designed and well-planned exit strategies? What could be done to strengthen exit strategies and sustainability?*
2. *To what extent is the Programme using appropriate capacity development methodologies to ensure effective transfer of legal, technical (investigative, monitoring, research, communication and education) and management knowledge and skills to the Programme stakeholders? How have these contributed to the increase of ownership and engagement of the stakeholders?*
3. *To what extent will the Programme results be or have been sustained, e.g., through requisite capacities (legal frameworks, systems, structures, staff, etc)?*
a) To what extent will financial and economic resources be available to sustain the benefits achieved by the Programme?
b) Are there any social, legal or political risks that may jeopardize sustainability of the programme's benefits? Programme's exit strategy and sustainability?

1. ***To what extent do the Programme interventions have well-designed and well-planned exit strategies? What could be done to strengthen exit strategies and sustainability?***

The evaluation found that although the Programme lacks a specific exit strategy, its implementation approach aimed at promoting sustainable results. Firstly, this was promoted through the adoption of a flexible and collaborative approach to identifying sub-activities according to the needs of institutions, notably through the AWP. This type of approach ensured an effective participation of the beneficiaries, promoting greater ownership of results.

The Programme's alignment with sectoral and national public strategies and policies (e.g., the Public Finance Reform in São Tomé and Príncipe), indicates that it is addressing structural needs in the beneficiary countries, which is another key element to ensure that results will be sustained in the long-term.

Similarly, fostering institutional and legal reforms in the countries (e.g., inclusion of the gender approach in the budget process), ensures that the public finance related reforms will be institutionalized in the countries. This is also a reality for the CSOs ecosystem, as the creation of the PALOP-TL Civil Society Online Budget Platform, together with a capacity building Programme, aims at empowering CSOs to use and promote the platform as an instrument to improve budget transparency and accountability after the Programme's ends. As the Programme has only recently launched this initiative, further analysis of its contribution to sustainability should be assessed at the final evaluation.

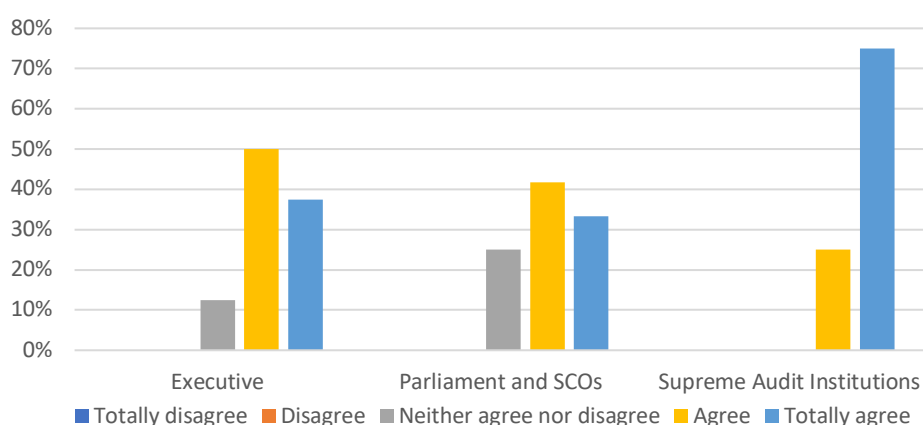
One of the key activities planned by the PMU is to create a knowledge hub with the various resources created throughout the Programme's implementation, such as webinars, videos, publications, among others. This institutional memory aims at capitalizing on all relevant knowledge collected, creating a hub for the institutions and the public, as already discussed in Question 6 of Effectiveness. Furthermore, the training of civil servants fostered the creation of a critical mass that will retain the skills transferred by the Programme well after its completion. In this regard, it should be noted the Programme made available its multiple resources online, inclusive eLearning courses. Those may be further used to train human resources after the Programme's completion.

Although several institutions across all beneficiary countries indicated that there would be several advantages to continue the Programme, an outlined exit strategy should be discussed with the project beneficiaries to ensure that they have been adequately capacitated to undertake the Programme's outcomes, ensuring their commitment as well as a swift transition.

2. To what extent is the Programme using appropriate capacity development methodologies to ensure effective transfer of legal, technical (investigative, monitoring, research, communication and education) and management knowledge and skills to the Programme stakeholders? How have these contributed to the increase of ownership and engagement of the stakeholders?

In terms of institutional sustainability, the evaluation findings show that the Programme focus on capacity building of public finance management actors improved institutional and individual knowledge and skills (as presented in the effectiveness chapter). According to the survey responses, the methodologies used by the Programme ensured an effective transfer of knowledge (83 per cent respondents totally agree or agree with that statement - see fig. 10), especially for the SAI, which indicates promising sustainability perspectives.

Figure 10 - The program's methodologies ensured an effective transfer of public finance management knowledge and skills to me and my colleagues at my institution.



National and institutional ownership level is also quite positive. 87 per cent of respondents feel motivated and prepared to sustain the benefits in their institution after the Programme's end. From the interviews, three key elements are referred as crucial to ensure beneficiaries' ownership: strong buy-in from the beneficiaries given the political sensitivity linked to national governance; the strong articulation with the needs of the institutions, and the knowledge sharing practices among the different state and non state actors.

3. To what extent will the Programme results be or have been sustained, e.g., through requisite capacities (legal frameworks, systems, structures, staff, etc.)?

a) To what extent will financial and economic resources be available to sustain the benefits achieved by the Programme?

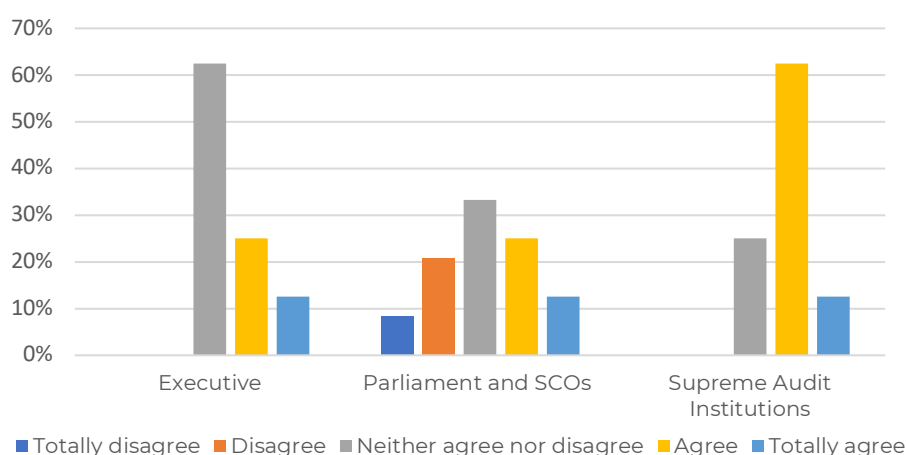
b) Are there any social, legal or political risks that may jeopardize sustainability of the Programme's benefits?

The Programme's focus on policymaking through advocacy presented a great opportunity for promoting sustainable PFM transformation in the PALOP-TL. The public finance institutional and legal reforms aimed at ensuring a long-term sustainability of the results achieved in the beneficiary countries. This was promoted not only by the training activities, but also through the creation of targeted institutional strategic plans for some beneficiaries, namely ARAP and IGF in Cape Verde, Court of Auditors in Guinea-Bissau, São Tomé and Príncipe and Cape Verde, and the National Assembly in São Tomé and Príncipe. The support provided on technological platforms, hardware and software was also pivotal to support institutional reforms in the long-term.

Nevertheless, risks were identified for the financial sustainability of some of the Programme results. In the case of the Court of Auditors in Guinea-Bissau, the Programme is a key provider of financial and technical support, which means that this beneficiary will struggle after the Programme's ends. Moreover, human resources across the Timor-Leste beneficiary entities are insufficient to ensure commitment to the Programme activities, as well as being able to accommodate results. This jeopardizes the effectiveness and sustainability dimensions.

In this regard, 45 per cent of the survey respondents believe their institution's financial and economic resources are available to sustain the benefits achieved by the Programme, whereas 38 per cent neither agree nor disagree, and 18 per cent disagree with that statement (see fig. 11).

Figure 11 - The financial and economic resources available are sufficient to sustain the benefits achieved by the Programme in my institution.



Other than economic and resources matters, the sustainability of Programmes like the Pro PALOP-TL SAI depend on the commitment of high political figures. The capacitation of technical personnel enables countries, if they which so, to implement institutional reforms leading to higher levels of governance. Political direction is essential to push and support institutional changes. The evidence gathered in this evaluation suggests there is a good alignment between national

objectives and the objectives of the Programme. However, dramatic political changes, may halt the progress, and reduce the necessary conditions for effective governance tools.

4. *How relevant is the south-south and triangular cooperation in the Programme's exit strategy and sustainability?*

The evaluation found that the Programme's approach to south-south and triangular cooperation promoted an exchange of knowledge and experiences that otherwise would have not taken place. It provided opportunities for the different beneficiaries to learn from each other and share best practices. These networking experiences were described as relevant to further strengthen the dialogue among public finance actors in the beneficiary countries, as well as between similar entities in different countries.

Furthermore, using existing international and regional entities and networks, such as OISC/CPLP, AFROSAI (International Organisation of Supreme Audit Institutions in Africa), the Court of Auditors in Portugal will enhance the sustainability of practices in the beneficiary countries, as well as the inter-institutional dialogue and continuous training.

3.5. CROSS-CUTTING ISSUES: GENDER, HUMAN RIGHTS AND GOOD GOVERNANCE

1. *To what extent have cross-cutting issues such as gender equality, human rights, and good governance been addressed in the Programme design and planning?*
2. *How did the programme contribute to gender equality, the empowerment of women, the human rights-based approach, and good governance?*
3. *To what extent do mechanisms, procedures and policies exist to allow primary stakeholders to carry forward the results attained on gender equality, empowerment of women, and human rights?*

1. ***To what extent have cross-cutting issues such as gender equality, human rights, and good governance been addressed in the Programme design and planning?***

Gender equality, human rights-based approach and good governance are core elements of the Programme's design and planning. As mentioned in the Relevance criteria chapter, the Programme is aligned with the 2030 Agenda, accelerating progress on SDG 5 (Attaining gender equality and empowering all women and young females) and SDG 16 (Promoting peaceful and inclusive societies for sustainable development, providing universal access to justice and building efficient, responsible and inclusive institutions across all levels). It is also in line with the UNDP Gender Equality Strategy 2018-2021 four priority areas to mainstream gender equality⁵⁶; as well as the European Union's Action Plan on Gender Equality and Women's Empowerment; and the PALOP-TL national policies on gender equality.

Although the results framework does not specifically address the issue of gender, by disaggregating indicators' baseline and targets, the monitoring instruments were able to record systematic data on gender at the level of beneficiaries, per year.

2. ***How did the Programme contribute to gender equality, the empowerment of women, the human rights-based approach, and good governance? To what extent do mechanisms, procedures and policies exist to allow primary stakeholders to carry forward the results attained on gender equality, empowerment of women, and human rights?***

The findings show that the Programme advocated for the inclusion of a **gender approach to economic governance practices** in the PALOP-TL countries, by influencing the integration of gender into the budgetary process as a tool for improving governance and transparency. The GRB methodology was very successfully introduced in all beneficiary countries, leading to policy reforms in some countries. This was the case for the introduction of gender sensitive budgets in Angola and Cape Verde. As one key informant described: "The evolution of the budget in terms of gender was enormous. There was a very strong awareness raising contribution from the Programme".

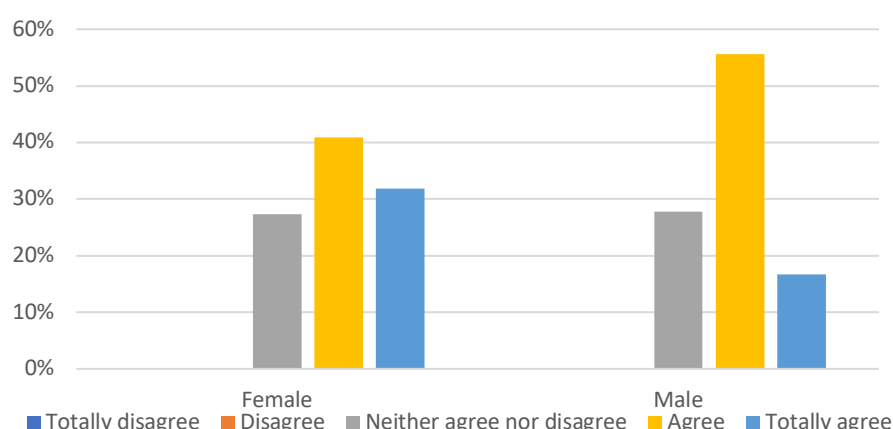
Gender mainstreaming was also promoted through training on GRB for senior staff at the Ministries of Finance, SAs, Parliament (budget committees and women caucuses) and CSOs. The training enhanced legislative scrutiny and oversight of gender issues.

⁵⁶ UNDP: "UNDP Gender Equality Strategy 2018-2021", 2018.

As described throughout this report, the Programme has equally contributed to strengthening economic **good governance** in the PALOP-TL countries, through improving the PFM ecosystem, namely institutional capacities on transparency, accountability, and inclusiveness for state and non-state actors.

According to the survey conducted by the evaluation team, 73 per cent of the respondents agree or totally agree that the Programme contributed to improving gender equality, human rights and/or good governance in their country (see Figure 12).

Figure 12 - The Programme contributed to improving gender equality, human rights and/or good governance in my country



Finally, the Programme's intervention ensured the adequate representation of women in their activities. According to information gathered by this evaluation, 54 per cent of the programme's beneficiaries were female, whereas 46 per cent were *male* (see Table 15).

Table 15 - Programme Participants per gender

Year	F	M	Total	% F	% M
2019	773	972	1745	44%	56%
2020	432	581	1013	43%	57%
2020	2319	1681	4000	58%	42%
2021	908	468	1376	66%	34%
Total	4432	3702	8135	54%	46%

4. Conclusions

The conclusions drawn from the evaluation suggest that the Programme is highly relevant in the context of the Pro PALOP countries. Particularly the OBI, WGI indicators collected suggest the structural need for intervention in economic governance.

The Programme is aligned with sectoral and national strategies of the PALOP-TL countries, the UNDP's strategic Plan, as well as the SDGs. The alignment is perceptible both in old and newly drafted national strategies and plans, which indicates the Programme is addressing structural needs in the beneficiary countries. Furthermore, the beneficiaries in all countries clearly expressed the wish for the continuation of the Programme, which further indicates the relevance of the Programme. Moreover, the involvement (buy-in) of high-level officials from the executive branch, and the development of the AWP, fostered the participation of the beneficiaries in the formulation of activities, indicators, and baseline; ensuring the Programme's relevance, adequacy, and coherence.

The evaluation found that most of the beneficiary organizations – particularly SAI, Parliaments, and Executives – reported that the PMU correctly interpreted the needs of the beneficiaries and designed the Programme accordingly. However, some beneficiaries – particularly those from the civil society in Cape Verde – reported they were insufficiently involved both in the design phase.

The Programme was effective in contributing to improving economic governance in the PALOP-TL region. In fact, it was identified as a best practice within the framework of PALOP-TL cooperation, having succeeded at establishing positive and trustworthy institutional relationships with the beneficiaries in the different countries. Furthermore, the Programme has been successful in its advocacy efforts to promote institutional transformation, through legal and institutional reforms. It is promoting a paradigm shift regarding budget transparency namely through the promotion of GRB as well as the promotion of the SDGs in the PFMS. Dialogue and channels of cooperation and communication between public finance actors in the beneficiary countries were strengthened through South-South Cooperation. The progress towards the Programme's outputs targets is positive, and most of the indicators have the potential of being achieved by the end of the Programme. Nevertheless, the evaluation identified several constraints, namely the high turnover rates of the members of the Parliament, diminished availability for the activities in both Cape Verde and Mozambique, due to the most recent electoral processes; political instability in Guinea-Bissau, São Tomé and Príncipe and Timor-Leste, changes of leaderships in the SAIs in Angola, Cape Verde, Mozambique and São Tomé and Príncipe, and lack of responsiveness of the beneficiaries in Timor-Leste.

This evaluation found that the implementation strategy and execution of the Programme is adequate and efficient. At the PMU level, there is a good degree of commitment and ownership. The technical capacity and soft skills of the PMU have been highlighted as key contributors to the success of the Programme, as well as to the establishment of adequate, and trustworthy interpersonal relations with the beneficiaries. In fact, most beneficiaries report high levels of responsiveness from the PMU, which was evident by the quick response to the COVID-19 pandemic. Adding to the PMU, the local structures of the UNDP support the implementation of the Programme, which was also noted as highly relevant for the success of the Programme.

The Programme has been making an efficient use of the allocated financial resources. So far the Programme has executed 50,41 per cent of the total budget or 75 per cent of the total amount disbursed to date. At the time of this evaluation, the Programme stills has one year remaining to complete the implementation of activities (until November 2022), plus six months (May 2023) to conduct the closure of the Programme.

In terms of Monitoring and Evaluation (M&E), the evaluation has found that the Programme's M&E instruments are pertinent for the project management, while ensuring that they do not overload the PMU with excessive monitoring procedures. However, the Country Coordination Committees and Steering Committee meetings were not frequently organized although these meetings are relevant to support the dialogue and information sharing between the PMU and the beneficiary entities with and can provide opportunities for in-depth strategic discussions with the EU.

In regard to sustainability, the evaluation has found that the Programme's implementation strategy that aimed at promoting sustainable results, was successful notably due to the AWP methodology, the PMU's capacity of fostering political buy-in, and alignment of the Programme with national and sectoral policies. Similarly, fostering institutional and legal reforms ensures that the public finance related reforms will be institutionalized in the countries.

The creation of a knowledge hub with the various resources created throughout the Programme's implementation (e.g., publications, handbooks, videos) contributed to capitalize all relevant knowledge collected, to build institutional memory, and to share knowledge with the institutions and the public at large.

An outlined exit strategy should be discussed with the Programme's beneficiaries to ensure that they have been adequately capacitated to undertake the Programme's outcomes, as well as to ensure their commitment, and a swift transition.

The approach to south-south and triangular cooperation promoted an exchange of knowledge and experiences that are relevant to further strengthen the dialogue among public finance actors in the beneficiary countries, as well as between similar entities in different countries. Finally, using existing international and regional entities and networks, such as AFROSAI (International Organisation of Supreme Audit Institutions in Africa), the Court of Auditors in Portugal, and others will enhance the sustainability of practices in the beneficiary countries.

Finally, gender equality, human rights-based approach and good governance are core elements of the Programme's design and planning. The findings show that the Programme advocated for the inclusion of a gender approach to economic governance practices in the PALOP-TL countries, by influencing the integration of gender into the budgetary process as a tool for improving governance and transparency. It has equally contributed to strengthening economic good governance in the PALOP-TL countries, through improving the PFM ecosystem, namely institutional capacities on transparency, accountability, and inclusiveness for state and non-state actors.

5. Lessons Learned

This chapter focuses on the lessons learned from the implementation of the Pro PALOP-TL SAI Programme, based on the evidence gathered in the evaluation process, and aims to build on the experience gained from it to identify clues for improving relevance, effectiveness, efficiency and sustainability for the expansion of the Programme or for future projects in different contexts.

Lesson Learned (LL)

LL1. The Annual Work Plan (AWP) methodology is effective and contributes to good levels of relevance, flexibility, implementation, as well as appropriation (buy-in) of the Programme.

There is no one size fits all approach when it comes to regional programming. Project activities should be flexible and adapted to the changing needs of the beneficiaries, especially in the context of COVID-19. The AWP approach fosters political buy-in and ownership which is crucial for ensuring sustainability, especially for interventions linked to economic governance. Political buy-in is indispensable in interventions that deal with sensitive national sovereignty matters.

LL2. Training and development of skills in the multiple layers of the PFMS contributes to effective and sustainable transformation of institutional practices.

Training and development of skills of technical staff, decision makers, parliamentarism, and civil society, strengthens economic governance and the PFMS. It can occur in multiple setting, and through multiple means, including academic courses, technical training, seminar, sharing of practices, field visits and so forth. South-south and triangular exchanges are often valuable in training and skills development initiatives.

LL3. South-south and triangular cooperation within the PALOP-TL region is relevant from the linguistic, legal, and political perspectives.

PALOP-TL countries share a language, have similar legal frameworks, and relevant economic, social, and political interests. The countries perceive cooperation within the PALOP-TL region as highly relevant to enhance the political dialogue and sharing of best practices. Triangular cooperation is also highly relevant to expose national institutions to international best practices and standards.

LL4. The Programme has the potential of becoming an international good practice.

The results of the Programme align with the fact the Programme was already identified as a good practice within the context to the PALOP-TL cooperation opens the possibility for the Programme to aim at becoming recognized as an international good practice.

LL5. The centralization of the Programme's management contributes to the good implementation of the Programme, yet local presence is required when beneficiaries diverge in their implementation rate.

One of the LL from the first phase of the Programme was the benefit of having a centralized PMU. Phase II indicates a similar benefit, yet it also seems to indicate that when a beneficiary country shows early signs of divergence in terms of project implementation when compared with its counterparts, it is beneficial to establish a national PMU field officer in order to provide additional assistance.

6. Recommendations

The recommendations presented are supported by evidence, conclusions and lessons learned, and addressed to the users of the evaluation (PMU, UNDP, EU and beneficiary countries). The evaluation team collected suggestions for recommendations through consultations with stakeholders. The recommendations were classified by the level of their priority: high, medium, low.

Recommendation	Recipient(s)	Priority	Finding(s) Associated
Strategic Recommendations (SR)			
SR1. Consider the elaboration of an exit strategy. The evaluation found that across the beneficiary countries there is a clear need for the continuation of the Programme. Nonetheless, a clear exit strategy should be discussed with the beneficiaries to ensure that they have been adequately capacitated to undertake the Programme's outcomes, and that they are committed to a swift transition when the Programme ends, including at the financial level.	PMU, Beneficiary countries, EU	High	Lack of an exit strategy and risks associated with human resources and financial capacity of the beneficiaries to sustain results.
SR2. Reach out and link the Programme to Global Platforms like the Integrated National Financing Framework (INFF) in order to increase the visibility of the Programme, and its promotion as an international best practice.	PMU, EU	Medium	Identification of the Programme as a best practice within the PALOP-TL cooperation, with potential to scale-up visibility.
SR3. Strengthen the governance coordination mechanisms and communication. Consider increasing the frequency of the Country Coordination Committees and increase the EU's involvement through the Steering Committee meetings. This is not only relevant to ensure communication of results, but also to increase the political dialogue and uptake.	PMU, EU, Beneficiary countries	High	Low frequency of the Country Coordination and Steering Committee meetings.
SR4. Foster closer coordination with national and regional EU-funded projects through formal and informal dialogue and explore potential synergies with those projects. EU delegations can capitalize on their role as donors to foster more coordination opportunities between projects.	PMU, EU	Medium	Potential for increased formal or informal coordination of EU-funded projects. The EU as a partner to provide further

This is especially relevant to **step-up targeted efforts in Timor-Leste, notably to foster closer relationships with the beneficiaries.** This recommendation is also linked to SR3.

support to ensuring more coordination and dialogue.

Operational Recommendations (OR)			
OR1. Affecting financial resources to local UNDP offices and revisiting responsibilities. The strengthening of country officers may be crucial in addressing local difficulties of partners.	PMU, UNDP	Medium	Some UNDP local offices lack understanding of their responsibilities related to the Programme's implementation.
OR2. Consider the development of a task force to rapidly respond to the foreseen and unforeseen change of public officials and representatives. Due to regular democratic processes, it is natural a certain turnover of elected or appointed officials. The taskforce should immediately initiate contacts with newly elected or appointed public officials, in order to guarantee that the Programme becomes as quickly as possible appropriated by the newly elected or appointed public officials.	PMU	Medium	Turnover of elected or appointed officials hampers the good implementation of the Programme.
OR3. Consider resorting to specialized sources in the beneficiary countries to facilitate future capacity-building and knowledge sharing actions (eg. local universities) so that the training is sustainable in the countries.	PMU	Medium	Specialized training mostly supported by a Portuguese tertiary institution, without explicit local synergies.

Annexes

- 1. LIST OF STAKEHOLDERS CONSULTED**
- 2. DATA COLLECTION INSTRUMENTS**
- 3. BIBLIOGRAPHY**
- 4. TERMS OF REFERENCE**

1. LIST OF QUALITATIVE INTERACTIONS AND SURVEY PARTICIPANTS

1.1. QUALITATIVE INTERVIEWS

COUNTRY	INSTITUTION	NAME	FUNCTION
PRO PALOP TL SAI			
Cape Verde	UNDP Cape Verde	Ricardo Godinho Gomes	Chief Technical Advisor
Cape Verde	UNDP Cape Verde	Maria Andrade	Senior National Advisor on External Control and Budget Transparency
Cape Verde	UNDP Cape Verde	Ana Vaz	Communication and Visibility Specialist
Cape Verde	UNDP Cape Verde	Elisabete Harman	Legislative Oversight & Openness Specialist
Cape Verde	UNDP Cape Verde	Graça Sanches	National Officer for Women Empowerment Gender Responsive Budgeting
Cape Verde	UNDP Cape Verde	Andre Delgado	Administrative and Finance Associate
Mozambique	UNDP Mozambique	Arsenio Paulo	Senior National Advisor on Budget Analysis and Monitoring
PNUD			
Angola	UNDP	Zeferino Teka	Programme Specialist Governance Pillar
Angola	UNDP	Maria Casal	
Cape Verde	UNDP	Elisabete Mendes	Head of Democratic Governance Unit
Guinea-Bissau	UNDP	Jose Malam Jassi	Programme Analyst
Guinea-Bissau	UNDP	Luana Natali	Program Analyst
Mozambique	UNDP	Habiba Rodolfo	Head of the Governance and Social Cohesion Unit
São Tome and Príncipe	UNDP	Aderito Santana	ARR/Program
Timor Leste	UNDP	Bruno Lencastre	Chief Technical Advisor
BENEFICIÁRIOS			
Angola	Parliament	Aniceto Pedro	Senior Technician
Angola	Ministry of Finance	Nicola Isabel Lemos de Mvuayi	National Director of the State Budget
Angola	Ministry of Social Action, Family and Promotion of Women	Elsa Barber	State Secretariat of Family and Women Promotion
Angola	Court of Auditors	Helena Antunes	Technician for the Area of Cooperation of CA
Angola	Associação para o Desenvolvimento Rural e Ambiente (ADRA)	Carlos Cambuta	Manager
Angola	Conselho de Igrejas Cristãs em Angola (CICA)	Joao Bongue	Coordinator
Angola	Plataforma das Mulheres em Ação (PMA)	Veronica Sapalo	
Angola	Court of Auditors	Edna Rodrigues	Deputy Director of the Office of the President
Angola	Court of Auditors	Kâmia Magalhães	Director of Planning and Quality Control
Angola	Mosaiko	Daniela Viegas	Advisor to the Directorate
Cape Verde	National Assembly	Lúcia Passos	President of the Network of Women Parliamentarians of Cape Verde
Cape Verde	National Assembly	Agostinho Antonio Lopes	Advisor to the President's Office
Cape Verde	Ministry of Finance	Conceicao Cardoso	Director of Service
Cape Verde	Ministry of Finance	Recilete Delgado Joia	Director of Service

Cape Verde	Court of Auditors	Luis Ortet da Veiga	Current Managing Director
Cape Verde	Plataforma das ONG's	Dirce Varela	Executive Secretary
Cape Verde	Ordem Profissional dos auditores e contabilistas	José Mário Sousa	President
Cape Verde	Ordem Profissional dos auditores e contabilistas	Rogério Soares Oliveira	Executive Secretary
Cape Verde	Ordem Profissional dos auditores e contabilistas	Nelida Fortes	<i>Bastionária</i>
Cape Verde	Associação dos Consumidores (ADECO)	Hermem Freire	Representative
Guinea-Bissau	National People's Assembly	Ansumane Sanhá	Director of the Office of the PR
Guinea-Bissau	National People's Assembly	Fernando Dias	Parliamentary Technician
Guinea-Bissau	National People's Assembly	Adulai Baldé	Economic Advisor
Guinea-Bissau	National People's Assembly	Mama Celo Djalo	President of the Specialized Commission for the Economic Area
Guinea-Bissau	Ministry of Finance	Elísio Gomes Sá	Director General for Budget
Guinea-Bissau	Ministry of Finance	Berzélío Rofino Gomes	Service Director
Guinea-Bissau	Court of Auditors	Amadou Tidjane Dalde	Current President
Guinea-Bissau	Movimento das ONGs	Fode Caramba	President
Guinea-Bissau	Instituto Mulher e Criança	Florence Dabo	
Guinea-Bissau	Observatório da Democracia e Governança	Mamadú Saibana Baldé	President
Guinea-Bissau	Rede do Gabinete de Mulheres Parlamentares	Suzytiane Moreno	Vogal
Mozambique	Centro de Aprendizagem e Capacitação da Sociedade Civil (CESC)/Fórum de Monitoria do Orçamento (FMO)	Andre Manhice	Member of the coordination group
Mozambique	Republic Assembly	Antonio Rosario Niquice	President of the Planning and Budget Committee
Mozambique	Republic Assembly	Oriel Chemane	Director of International Relations and Protocol
Mozambique	Republic Assembly	Arlegia Ubisse	Director of Commission Assistance Services
Mozambique	Republic Assembly	Antonieta Muchabje	Head of Secretariat of the Planning and Budget Committee
Mozambique	Republic Assembly	Arminda Pereira	Head of Secretariat of the Office of the Women Parliamentarian
Mozambique	Republic Assembly	Maria Marta	President of the Network of Women Parliamentarians
Mozambique	Republic Assembly	Arsénia Nife	Secretary of the 3 rd Committee
Mozambique	Republic Assembly	Flavio Ribeiro	Technician Committee on Planning and Budget
Mozambique	Republic Assembly	Ribeiro Junot	Technician of International Relations
Mozambique	Republic Assembly	Mateus Fernando Zalimba	
Mozambique	Administrative Court	Jose Maduela	Director of Planning and Cooperation
Mozambique	Administrative Court	Ivan Estajo	Deputy Accountant General
Mozambique	Administrative Court	Célio Dimande	Director of PR's Office
Mozambique	Ministry of Economy and Finance	Cristina Matusse	National Director – Planning and Budget Assistant
Mozambique	Ministry of Economy and Finance	Afonso Gule	

Mozambique	Ministry of Economy and Finance	Virginia Videira	Advisor to the Directorate of CEDSIF
Mozambique	Ministry of Economy and Finance	Rogério Juma	Head of the Planning and Coordination Department of the Inspectorate General of Finance
Mozambique	Centro de Aprendizagem e Capacitação da Sociedade Civil	Paula Monjane	Representative
São Tomé and Príncipe	National Assembly	Samora Ferreira	General Secretary
São Tomé and Príncipe	National Assembly	Aykisse Lomba	Parliamentary Technician
São Tomé and Príncipe	National Assembly	Cristina Dias	President of the Network of Women Parliamentarians of São Tomé and Príncipe
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Ana Maria Silveira	Director of the Public Finance Management Reform Office
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Joana Varela	Director of Planning
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Odair Menezes	Chief Accounting Department
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Cerineu Renner	Chief of the Programme Department
São Tomé and Príncipe	Court of Auditors	Jose Antonio Montecristo	Counsellor (Former President)
São Tomé and Príncipe	Court of Auditors	Quintino Espírito Santo	Auditor
São Tomé and Príncipe	Centro de Integridade Pública (CIP) São Tomé and Príncipe	Deodato Capela	Member
São Tomé and Príncipe	Webeto	Waldyner Boamorte	
São Tomé and Príncipe	Associação São-tomense de Mulheres Juristas - A.S.M.J	Domitília Trovada da Costa	Member
São Tomé and Príncipe	Instituto Nacional para Promoção da Igualdade e Equidade de Género	Ernestina Menezes	President
Timor-Leste	Support to Women's Parliamentary Group	Engrácia Trindade	Member
Timor-Leste	Forum ONG Timor-Leste (FONGTIL)	Lourenço Tito Lopes	Coordinator
Timor-Leste	Court of Appeal	Higino Soares	Director-general
Timor-Leste	Court of Appeal - Chamber of Auditors	Agapito Soares Santos	Chief Auditor Focal Point of the Communication Relation Between the CA and Timorese Public Institutions
Timor-Leste	National Parliament	Hélio Magalhães	Human Resources Director
Timor-Leste	National Parliament	Joaninha da Costa	Coordinator of the International Relations and Cooperation Office
Timor-Leste	Anti-corruption Commission (CAC)	Alexandre Gusmão	Assistant Commissioner
Timor-Leste	Unit of Planning, Monitoring and Evaluation	Brígida Soares	Coordinator
Timor-Leste	Unit of Planning, Monitoring and Evaluation	Dionísio Santos	Director
Timor-Leste	Unit of Planning, Monitoring and Evaluation	Adelaide Correia	Team Leader for Social Sector

Timor-Leste	Unit of Planning, Monitoring and Evaluation	Flora Brytes	Gender Focal Point
Timor-Leste	Ministry of Finance	Joanico Pinto	Director-general Directorate of Corporate Services
Timor-Leste	FONGTIL	Daniel Santos	Executive Director
PARCEIROS			
Portugal	ISCTE-IUL	Ricardo Paes Mamede	Director IPPS
Portugal	ISCTE-IUL	Isabel Flores	Secretary - General
Portugal	Court of Auditors	Marcia Vala	Sub-Director General
UNIÃO EUROPEIA			
Angola	EU Delegation	COSTA LEITÃO, Paulo Nelson	
Cape Verde	EU Delegation	FOLGOA, Carla	
Guinea-Bissau	EU Delegation	POMBEIRO, Goncalo	
Mozambique	EU Delegation	CORTE REAL, Filipa	
Mozambique	National Authorising Officer	Rogério Castro	Technical Cooperation Assistant PALOP-TL EC
São Tomé and Príncipe	EU Delegation	MORUCCI, Davide	
São Tomé and Príncipe	National Authorising Officer	Alberto Pereira	
São Tomé and Príncipe	National Authorising Officer	Nilda Borges	Focal Point Pro PALOP TL
Timor-Leste	EU Delegation	MACHADO, Mario	
Timor-Leste	NAO-FED	Paula Reis	
N/A	UNDP HQ	Henrik Fredborg Larsen	Senior Advisor, Africa Strategic Partnerships with Europe
N/A	UNDP HQ	Charles Chauvel	Team Leader
N/A	UNDP HQ	Orria Goni	SDG Finance and South-South Cooperation Regional Advisor
OUTROS			
N/A	Evaluation Cooperation PALOP TL	João Guimaraes	
N/A	Evaluation Cooperation PALOP TL	João Mesquita	

1.2. SURVEY PARTICIPANTS

PAÍS	INSTITUIÇÃO	NOME	FUNÇÃO
Angola	Parliament	Maria Idalina Valente	Deputy, Focal Point for Gender-Responsive Budgeting
Angola	Ministry of Social Action, Family and Promotion of Women	Elsa Barber	State Secretariat for Family and Promotion of Women
Angola	Court of Auditors	Exalgina Gamboa	President
Angola	ADRA	Cecília Kitombe	Director of UCAS
Angola	CICA	Joao Bongue	Coordinator
Angola	PMA	Veronica Sapalo	Executive Director
Cape Verde	National Assembly	Albertina Graça	Director DSDIP
Cape Verde	National Assembly	Lúcia Passos	President of the Network of Women Parliamentarians of Cape Verde
Cape Verde	Ministry of Finance	Conceicao Cardoso	Director of Service
Cape Verde	Ministry of Finance	Recilete Delgado Joia	Director of Service
Cape Verde	Court of Auditors	João da Cruz	President
Cape Verde	Court of Auditors	Luis Ortet da Veiga	Current Managing Director
Cape Verde	Court of Auditors	Maria Patricia Rosa	Director of the Office of the PR
Cape Verde	Plataforma das ONGs	Dirce Varela	Executive Secretary
Cape Verde	ADECO	Hermem Freire	Representative
Guinea-Bissau	Movimento das ONGs	Fode Caramba	President
Guinea-Bissau	Observatório da Democracia e Governança	Amadú Djmanca	Leader
Guinea-Bissau	Observatório da Democracia e Governança	Mamadú Saibana Baldé	President
Mozambique	Assembly of the Republic	Arlegia Ubisse	Director of Commission Assistance Services
Mozambique	Assembly of the Republic	Agripino Mavota	Assistant Social Affairs, Gender, Technology and Media Committee
Mozambique	Assembly of the Republic	Armindia Pereira	Chief Secretary of the Office of the Women Parliamentarian
Mozambique	Assembly of the Republic	Maria Marta	President – Network of the Office of Women Parliamentarians
Mozambique	Administrative Court	Jose Maduela	Director of Planning and Cooperation
Mozambique	Ministry of Economy and Finance	Cristina Matusse	National Director – Planning and Budget Assistant
Mozambique	Ministry of Economy and Finance	Rogério Juma	Head of the Planning and Coordination Department of the Inspectorate General of Finance
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Joana Varela	Planning Director
São Tomé and Príncipe	Ministry of Planning, Finance and Blue Economy	Wagner Fernandes	Budget Director
São Tomé and Príncipe	Court of Auditors	Jose Antonio Montecristo	Counsellor (Former President)
São Tomé and Príncipe	Webeto	Carla Sardinha Santos Vieira	Member
São Tomé and Príncipe	Webeto	Waldyner Boamorte	Member and Researcher/Consultant
São Tomé and Príncipe	Associação São-tomense de Mulheres Juristas - A.S.M.J	Domitilia Trovoada da Costa	Member
Timor-Leste	Support to Women's Parliamentary Group	Engrácia Trindade	
Timor-Leste	Court of Appeal	Higino Soares	Director-General
Timor-Leste	Court of Appeal Chamber of Auditors	Agapito Soares Santos	Chief Auditor Focal Point of the Communication Relation Between the CA and Timorese Public Institutions
Timor-Leste	National Parliament	Hélio Magalhães	Human Resources Director
Timor-Leste	National Parliament	Joaninha da Costa	Coordinator of the International Relations and Cooperation Office

Timor-Leste	Ministry of Finance – Unit of Planning, Monitoring and Evaluation	Brígida Soares	Coordinator
Timor-Leste	Ministry of Finance – Unit of Planning, Monitoring and Evaluation	Dionisio Santos	Director
Timor-Leste	Ministry of Finance – Unit of Planning, Monitoring and Evaluation	Adelaide Correia	Team Leader for the Social Sector
Timor-Leste	Ministry of Finance	Joanico Pinto	Director-General

2. DATA COLLECTION INSTRUMENTS

INTERVIEW GUIDE

Duração da entrevista: 45 min.

Tipo de entrevista

Entrevista sem-estruturada suportada por um guião que determina os eixos temáticos do diálogo, sendo flexível no desenvolvimento das questões específicas a colocar.

A reação do entrevistado deve ser induzida a partir de uma frase interrogativa genérica, mas muito clara. Para a prossecução dos propósitos das questões colocadas devem ser solicitados, sempre que necessário, novos dados complementares, opiniões e juízos, recorrendo principalmente a técnicas da interrogação e reformulação.

Procedimentos

Os objetivos da avaliação devem ser apresentados no início da reunião.

Os participantes devem decidir se querem participar na avaliação e podem a qualquer momento desistir da participação.

Os dados recolhidos devem ser registados nesta ficha de protocolo da entrevista. Esta ficha fará parte da biblioteca do projeto. Na ficha devem ser colocados todos os comentários considerados pertinentes para uma melhor interpretação das intervenções dos participantes. Chama-se a atenção para os cuidados a tomar de modo a evitar interpretações subjetivas e abusivas das palavras do entrevistado.

Todas as frases que pela sua potencial singularidade ou por revelar uma abordagem muito pessoal do participante devem ser, sempre que possível, reproduzidas nos termos por si utilizados.

Nome entrevistado:		País:	
Função:		Local:	
Entidade:		Data:	

BLOCO A - Apresentação da discussão

Apresentação do objetivo da entrevista

- **Referir os objetivos da avaliação do Projeto PRO PALOP- TL SAI (Phase II)**
- **Referir que a discussão levará cerca de 45 minutos**
- **Perguntar se há a necessidade de mais esclarecimentos**

BLOCO B - Perguntas

Relevância:

1. Relativamente ao processo de conceção e desenvolvimento do projeto:
2. Como foram identificados os beneficiários e países de intervenção?
3. Foi realizado um diagnóstico preliminar das necessidades dos beneficiários?

3.1. Se sim, de que forma este diagnóstico se refletiu nas atividades desenvolvidas?

3.2. De que forma é que os stakeholders foram envolvidos no desenho do projeto e atividades?

4. De que forma é que o projeto é relevante face às necessidades e políticas do país, a estratégia do PNUD e os ODS (Objetivos de Desenvolvimento Sustentável)?

5. As atividades previstas foram adequadas atingir os objetivos do projeto?

Eficácia:

6. Na sua opinião, como tem corrido a implementação do projeto?

7. Que resultados foram alcançados até ao momento?

7.1. Pode dar um exemplo de um ou mais resultados positivos importantes do projeto?

7.2. Pode dar um exemplo de um ou mais desafios do projeto? E porque ocorreram esses desafios? De que forma foram ultrapassados ou não?

8. De que forma é que a gestão do projeto tem sido participativa e inclusiva?

9. De que forma é que o projeto tem contribuído para o reforço institucional e individual dos beneficiários?

10. De que forma é que a Cooperação Sul-Sul e Triangular tem sido relevante para o alcance dos objetivos do projeto?

11. Que ajustes foram realizados no decorrer do projeto e porquê?

Eficiência:

12. Que vantagens e constrangimentos foram identificados ao nível da gestão do projeto?

13. Até que ponto é que os recursos (humanos, financeiros, etc.) do projeto têm sido suficientes e adequados? Quais os constrangimentos identificados e recomendações para melhoria?

14. Até que ponto é que o projeto se tem desenrolado dentro do calendário previsto?

15. Tem conhecimento de quais são os mecanismos de monitoria e avaliação do projeto? De que forma é que estes são relevantes para implementar ajustes e medidas corretivas?

Sustentabilidade:

16. O que sabe sobre a estratégia de saída de projeto?

17. Quais as maiores vantagens e desafios que consegue identificar para a sustentabilidade dos resultados do projeto, quando este terminar?

18. Na sua opinião, de que forma é que os stakeholders visados pelas atividades se têm apropriado dos resultados do programa até ao momento, e mostram interesse em dar continuidade aos resultados do projeto?
19. Tem alguma sugestão para a sustentação dos resultados do projeto a longo prazo das intervenções? Qual?

Transversais:

20. Que estratégias foram incluídas no projeto para garantir a igualdade de género, promoção de direitos humanos e boa governança? De que forma é o projeto tem contribuído para a promoção destes temas?
21. Que lições aprendeu até ao momento na implementação deste projeto?
22. Tem alguma recomendação para o futuro do programa? Qual?
23. Há algum assunto adicional que gostaria de discutir?

SURVEY

Nome: Sexo: F/M/Outro Data de Nascimento: Instituição: (colocar opções para seleção) País: CV, MZ, TL, AO, STP, GB	
A. Aquisição de conhecimentos e práticas	
Numa escala de 1 a 5, de concordo totalmente a discordo totalmente, indique como avalia as seguintes afirmações: 1- Concordo bastante; 2- Concordo; 3- Não concordo nem discordo; 4- Discordo; 5- Discordo totalmente; 6 - Não sei / não posso avaliar	
A1	O programa contribuiu para aumentar o meu conhecimento e <i>know-how</i> sobre Sistemas de Gestão das Finanças Públicas (prestação de contas, eficácia e transparência das finanças públicas).
A2	O programa contribuiu para aumentar o meu conhecimento sobre igualdade de género, direitos humanos e boa governança.
A3	A assistência do programa melhorou minhas competências individuais.
A4	A assistência ao programa melhorou a capacidade institucional da minha organização.

A5	Possuo competências suficientes para desempenhar as minhas funções relacionadas com a Gestão das Finanças Públicas (prestação de contas, eficácia e transparência das finanças públicas) no meu país.
	A5.1. Qual a atividade do programa que mais contribuiu para reforçar as suas capacidades na Gestão das Finanças Públicas? (escolha 1 exemplo) _____
A6	O programa melhorou as minhas capacidades para promover a igualdade de género, o empoderamento das mulheres, os direitos humanos e a boa governança.
A7	Sinto-me motivado e preparado para sustentar os benefícios do programa na minha instituição, após o término do projeto.
A8	Os recursos (financeiros, humanos, tecnológicos, formação) alocados pelo programa foram relevantes para aumentar a eficiência da minha organização.
	A8.1. Que recursos foram mais relevantes? (escolha 1 exemplo) _____
B. Realizações do programa	
<p>Numa escala de 1 a 5, de concordo totalmente a discordo totalmente, indique como avalia as seguintes afirmações:</p> <p>1- Concordo bastante; 2- Concordo; 3- Não concordo nem discordo; 4- Discordo; 5- Discordo totalmente; 6 - Não sei / não posso avaliar</p>	
B1	As necessidades de capacitação da minha instituição foram atendidas pelo programa.
B2	O programa estava alinhado com as nossas prioridades de desenvolvimento nacional.
B3	As metodologias do programa garantiram uma transferência eficaz de conhecimentos e competências de gestão de finanças públicas para mim e para os colegas na minha instituição.
B4	Os resultados do programa delineados para minha instituição foram alcançados.
B5	Sinto que a minha instituição foi consultada e envolvida na implementação do projeto.
B6	O programa apoiou reformas legais e institucionais relevantes para a gestão das Finanças Públicas no meu país.
B7	O programa contribuiu positivamente para a consciencialização, sensibilização e diálogo sobre a temática da gestão das Finanças Públicas no meu país
B8	O programa foi suficientemente flexível para responder adequadamente às questões emergentes no âmbito da pandemia COVID-19.
B9	Os recursos (fundos, recursos humanos, tempo, experiência, etc.) foram bem alocados na minha organização para atingir os resultados propostos.
B10	Os fundos e as atividades do projeto foram implementados em tempo útil.
B11	O programa mediu o impacto das suas atividades no reforço de capacidades da minha instituição.

B12	O projeto contribuiu para melhorar a igualdade de género, os direitos humanos e a boa governança no meu país.
B13	Os recursos financeiros e económicos disponíveis são suficientes para sustentar os benefícios alcançados pelo projeto em minha instituição.

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