



Final Evaluation: Support to Payroll Management Project (SPM)

Final Report

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PROJECT DATA:

PROJECT/OUTCOME INFORMATION		
Project title	Support to Payroll Management Project (SPM)	
Atlas ID	00089137	
Objective/Outcome	MOIA ability to independently manage all non- fiduciary aspects of payroll for the ANP and CPD, including producing relevant reports for donors in their specified formats.	
Country	Afghanistan	
Region	Asia Pacific	
Date project document signed	June 2015	
Project dates	Start	Planned end
	July 2015	December 2021
Project budget	USD 2,561,634,611	
Project expenditure at the time of evaluation	USD 172,145,244.26	
Funding source	LOTFA Trust Fund	
Implementing party	Ministry of Interior Affairs of Afghanistan (MOIA)	

Evaluation information		
Evaluation type	Project evaluation	
Final/midterm review/ other	Final evaluation	
Period under evaluation	Start	End
	26 July 2022	17 November 2022
Evaluators	Langnan Chen	
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Evaluation dates	Start	Completion
	26 July 2022	17 November 2022

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LIST OF ACRONYMS

AABIS	Afghanistan Automated Biometric Identification System
AFG	Afghanistan
AFMIS	Afghan Financial Management Information System
AHRIMS	Afghan Human Resource Information Management System
ANP	Afghan National Police
ANPDF	Afghan National Policy Development Framework
ANSDF	Afghan National and Security Defence Forces
APF	Afghan Partnership Framework
APPS	Afghan Personnel and Pay System
AWP	Annual Work Plan
CA	Central Asia
CSTC-A	Combined Security Transition Command – Afghanistan
CTA	Chief Technical Advisor
DIM	Direct Implementation Modality
DMPS	Deputy Minister for Policy and Strategy
DMPS	Deputy Minister for Policy and Strategy
EFT	Electronic Fund Transfer
FE	Final Evaluation
GDPDC	General Directorate for Prisons and Detention Centres
GDS	General Directorate for Strategy
GIROA	Government of Islamic Republic of Afghanistan
HR	Human Resources
ICT	Information Communication Strategy
ID	Institutional Development
LOTFA	Law and Order Trust Fund for Afghanistan
MA	Monitoring Agent
MISP	MOIA Strategic Plan
MOD	Ministry of Defence
MOF	Ministry of Finance
MOIA	Ministry of Interior Affairs
MPTF	Multi Partner Trust Fund
NIM	National Implementing Modality
NPS	National Police Strategy

PAI	Personnel Asset Inventory
PD	Project Document (LOTFA/UNDP)
PHQ	Police Head Quarter
PMS	Project Management Support
QA	Quality Assurance
RRF	Results and Resources Framework
SDG	Sustainable Development Goals
SPD	Strategic Planning Directive
SPM	Support to Payroll Management
SSMI	Strategic Support to Ministry of Interior
TA	Trusted Agent
TOR	Terms of Reference
TWG	Technical Work Group
UN	United Nations
UNAMA	United Nations Assistance Mission to Afghanistan
UNDP	United Nations Development Programme
WEPS	Web- based electronic Pay System

EXECUTIVE SUMMARY

GIROA had requested that LOTFA completed its handover of payroll support duties by December 2016 based on agreed upon conditions. Further, the donors had required that the handover should be conditions-based and not timeline-based. In response to these challenges and in support of the handover of payroll management to GIROA, under joint financial resources from the LOTFA Trust Fund and donors, the Support to Payroll Management Project (SPM) (the Project) was established and approved by UNDP in July 2015.

The objective/outcome of the Project was to develop the required capacity for GIROA (i.e., MOIA) to independently manage all non-fiduciary aspects of its pay budget for Afghan National Police (ANP) and General Directorate for Prisons and Detention Centres (GDPDC), including reports for donors. The project objective/outcome would be achieved through six outputs.

The final evaluation (FE) followed the evaluation objectives as indicated in the Terms of Reference (TOR, Annex 1), which included: Purpose of Accountability; Purpose of Learning and Contribution to higher level results.

The FE was undertaken against the evaluation criteria as defined by OECD/ DAC.

The methodology included: Desk study, Development and finalization of methodology, and Interviewing stakeholders.

The assessment of project achievements and performances was in accordance with the parameters in the Results and Resources Framework (RRF), which consisted of Project objectives, targets and indicators with corresponding baseline and target values.

The summary evaluation results against criteria with rationale are presented below:

Evaluation Results

Project Element	Evaluation Rating	Reasons for Rating
Project Design	Moderately Unsatisfactory	The Project RRF did not provide detailed activities so as to achieve a set of expected outputs. Output 6 was redundant as this was only a UNDP internal management issue. The indicators for some outputs were not well designed. It was not good to drop or add indicators in the RRF frequently after certain period (for example after inception report) particularly before last year of the Project implementation.
Project Implementation	Satisfactory	The Implementation Modality and Project governance structures ensured a proper project management and implementation, strategic decision-making, and alignment with the project objectives and annual working plans.
Relevance	Highly Relevant	The Project's objective was also aligned with the Afghan Government's requirements vis-à-vis security and rule of law, the Afghanistan A-SDG, ANPDFII, NPP 4, National Strategy for

		Combatting Corruption (2017), National Action Plan, and MOIA'S Strategic Plan - MISIP (2018-2021).
Effectiveness	Satisfactory	Output 1: moderately satisfactory Output 2: moderately satisfactory Output 3: satisfactory Output 4: satisfactory Output 5: highly satisfactory
Efficiency	Satisfactory	A relatively higher rate of the expected outputs has been achieved as planned in the Project Document relative to staff, time and budget constraints.
Impact	Significant	When comparing key results with the intended outputs, the Project has definitely produced a significantly positive impact on the payroll system of MOIA. The Project has, to great extent, strengthened the MOIA's payroll management capacity and supported the envisaged transfer of LOTFA payroll management functions to MOIA although some outputs remain to be achieved. As such, the Project has significantly contributed to the enhanced MOIA credibility, overall state security and improved Rule of Law.
Sustainability	Unlikely	Both WEPS and APPS had stopped to provide service immediately since 15 August 2021. As a consequence, the benefits from building the capacity of the staff of the MOIA (outputs 1 and 2), building and maintaining systems for efficient and effective payroll administration (outputs 3 and 4), and providing funding for police payroll (output 5), would not be extended beyond the Project period. Further, the financial and economic resources will not be available to sustain the benefits achieved by the Project.
Overall Rating	Satisfactory	All above

The analysis of the findings above lead to the following core conclusions:

1. The Project lacked a detailed theory of change (ToC) which clearly defined the logical chains, addressed the issues and gaps, and made the assumptions although there was a simple description of ToC in the Project Document. As a result, it was extremely difficult to see the interconnections between the focus areas, issues and gaps, and assumptions.
2. The RRF provided a good instrument for Project implementation and M&E during the design phase. However, the Project RRF was not well equipped with a clearly logical chain from planned activities to outputs/outcomes and to objective as the planned activities were missing in the RRF and Project Document although planned activities are not required in RRF based on the UNDP template.

3. The RRF also provided a set of indicators with baseline and target values to be achieved by the end of the Project for each output. However, the RRF was not equipped with a set of indicators for final objective/outcome. Further, some indicators were not sufficient or adequate in many cases to measure the progress or verify the achievements for some outputs particularly for Output 1 and Output 2. In addition, all baseline values and target values were not accurately calculated and verified respectively during the Project design phase. Finally, it is not good to update the indicators with baseline and target values frequently particularly at the latter stage of Project life.
4. The risks were well identified during the project design and their impact and mitigation measures were also adequate as well as the assumptions (risk descriptions) made. However, despite this good set of risks being identified, it appeared that the security risk that had a significant impact on the termination of the Project was not timely projected in the Risk Framework.
5. The LOTFA/MPTF Steering Committee and LOTFA Project Management Support were well-functioning to serve as an executive and implementing body respectively during the project implementation. The LOTFA/MPTF Steering Committee provided a strategic direction and management guidance for the Project while PMS managed daily activities.
6. UNDP/LOTFA and MOIA were found to be adaptive and responsive partners despite that there were some cooperation/communication issues during the implementation. UNDP long-term presence and partnership with MOIA and other ministries, technical capacities of the staff and strong accountability for results were recognized as the crucial elements for successful implementation of the Project.
7. The Project was relevant, appropriate and strategic to national goals and challenges and UNDP objectives. It provided GIROA with additional resources to strengthen the MOIA's payroll management capacity and support the envisaged transfer of LOTFA payroll management functions to MOIA. The Project was established by following a detailed analysis of barriers, issues, capacity gaps and priorities.
8. The Project was implemented as effectively as expected in delivering planned outputs since the major indicators, particularly under Output 2 and 5 (contributed

to strengthened MOIA's payroll management capacity and the envisaged transfer of LOTFA payroll management functions to MOIA), have been achieved.

9. The Project was in general efficient since several factors although staff turn-over, and implementation delays had resulted in the delayed decision-making processes and delayed achievements of the project results. The Project implementation efficiency was further undermined by the replacement of the WEPS system by the Afghan Personnel and Payroll Systems (APPS) which was funded and managed by the US Government through the CSTC-A starting from 15 February 2021 due to lack of communication and consultation with MOIA.
10. The Project made a reasonable contribution towards an improvement in the 6 output areas by implementing a series of activities as the target values of many output indicators have been achieved. The impact perspective remains the same while the impact potential of the Project remains very relevant and urgently needed for GIROA. However, at the time of the final evaluation, the impact of the Project is still at its earlier stages.
11. In theory, the Project was sustainable as it made contributions to a range of products and long-term capacity development of national implementing partners. These products and capacity development, particularly in Output 2 and Output 5, will ensure the national sustainable development agenda after the Project ends. In practice, some of the most important outputs that have been produced by the Project need to be finalized and fully implemented by national implementing partners and additional resources need to be provided for the next phase of the Project. These were not possible due to foreclosure of the Project.
12. The human rights and gender equality issues were well addressed in the design, implementation, and monitoring of the interventions. In particular, both issues were clearly indicated in RRF, quarterly and annual progress reports, and implementation. Nevertheless, there was still a demand for designing human rights and inclusive gender specific logical chains targeting the Afghan National Police (ANP) during the Project design.

The recommendations based on the findings and conclusions above are given below:

1. The future similar project must develop a detailed Theory of Change (ToC) where

the issues and gaps are appropriately addressed and assumptions are adequately made. In particular, the issues and gaps should be linked to the independent logical chains (outcome areas) while the assumptions should include the risks and the preconditions needed to be met before going to next phase of logical chains.

2. The future similar project must include a comprehensive RRF (logical framework) based on the ToC to promote the transparency and efficiency of periodic monitoring and evaluation of the progress achieved by the Project during the design phase.
3. The future similar project should update the RRF by:
 - Adding indicator for the objective/outcome;
 - Moving Indicator B, E (dropped in 2019), I (added in 2019) and N (added in 2021) represented training and capacity under Output 1 to Output 2;
 - Moving Indicator H (Dropped in 2019] and X (New added in 2019) under Output 2 to Output 1;
 - Moving Indicator M (Number of awareness / outreach sessions on Human Rights and Police) and Indicator O (Support provided to the implementation of MOIA's Gender Action Roadmap 2020-2024) out of Output 1;
 - Moving Indicator O and Indicator X out of Output 2;
 - Improving Output 3 statement or improve indicators under Outputs 3; and
 - Updating the baseline values that are equal to target values.
4. The implementation of future similar project must take into account the logical chain from activities to outputs/outcomes, and to objective; and also the logical chain from output/outcomes, to indicators and to targets since both logical chains offer a valuable tool for managing and monitoring the project implementation. Any updates on indicators with target values must take into account another logical chain: from activities to output/outcomes, and to objective, and vice versa. In particular, any updates on indicators must also update the activities.
5. In addition to Project specific types of risks, the future similar project must work with other professional institutions to develop an approach to identifying, measuring and managing the macro types of risks such as security risk that has significant impact on the survival of the Project and on the country so that the Project can develop its national ownership plan as early as possible.

6. The future similar project must focus on the outputs/outcomes that are highly relevant to donor's focus areas and GIROA priorities and policies, and UNDP Objectives, as well as target group needs. In particular, the Project must concentrate on Output 2 and Output 5 as they are highly relevant.
7. As presented in Section 3 of this report, for each output, there are still gaps of implementation, and % of targets that have not been reached. The future similar project should concentrate on the gap after the end of the Project in order to enhance the effectiveness.
8. In order to increase the effectiveness and impact of the Project, the future similar project should keep the indicators unchanged after inception report so the results progressed can be timely and accurately measured and verified during the implementation. In case that the indicators need to be updated, the Project should design and include appropriate tools to quantify the outputs/outcome indicator values.
9. Many of the most important outputs that have been produced by the Project remain to be finalized and fully implemented by MOIA. To ensure that the Project activities to date have the intended beneficial impact, it is essential that additional resources be provided for a post-Project to enable the much-needed operationalization and realization.
10. Given that the Project experienced a major delay and staff turnover during the implementation, the Project must focus on sustainability during the upcoming period. The Project is encouraged to develop a timely and pragmatic exit strategy along with a financial sustainability plan in a participatory manner with key stakeholders involved in the Project as well as close coordination with the donors to the Project. It must be outlining the issues, ways and means to smoothly phase-out and hand over the Project to national partners, to ensure sustainability and continuity.
11. The future similar project must design the activities to foster awareness of human rights, women empowerment and mainstreaming within MOIA, such as capacity building for female employees to increase their participation in decision-making and in policy formulation associated with payroll management. More importantly, the Project must include more elaborate human rights and gender-specific indicators and targets in the RRF, M&E Plan, and in the preparation of progress and annual reports.

1. Introduction

1.1 Background

Afghanistan is a mountainous and landlocked country. It is situated in the center of Central Asia and is becoming a hub between north–south and east–west regional economic cooperation corridors. Afghanistan shares borders with Iran to the west, Pakistan to the south, Tajikistan, Turkmenistan, and Uzbekistan to the north and Xinjiang, an autonomous region of China to the east. It has a population of about 35.5 million people and a surface area of 652,000 km,

Afghanistan is one of the poorest countries in the world. Based on the Afghan Living Conditions Survey for 2016-2017, 55% of the population lived below the poverty line, and the women accounted for only 11% of wage employment in the non-agricultural sector. Government of Islamic Republic of Afghanistan (GIROA) faced depressed trade, investment, and incomes that had adversely affected local economies and capacity at all levels of government was weak due to civil war, multiple natural disasters, economic downturn, and others for last decades.

Since 2002, LOTFA has been responsible for payroll data across the 34 provinces of Afghanistan for MOIA. Its detailed responsibilities included technical support, user training, help desk provision, systems maintenance and payroll reporting. LOTFA has also been in charge of fiduciary management of donor funding and oversight of the monitoring agent, including disclosure of findings to donors. In 2015, GIROA, donors and UNDP agreed that the time was then right for UNDP to transfer the support functions for payroll management to GIROA.

GIROA had requested that LOTFA completed its handover of payroll support duties by December 2016 based on agreed upon conditions. Further, the donors had required that the handover should be conditions-based and not timeline-based.

In response to these challenges and in support of the handover of payroll management to GIROA, under joint financial resources from the LOTFA Trust Fund and donors, the Support to Payroll Management Project (SPM) (the Project) was established and approved by UNDP in July 2015.

1.2 Project Descriptions

The objective/outcome of the Project was to develop the required capacity for GIROA (i.e., MOIA) to independently manage all non-fiduciary aspects of its pay budget for Afghan National Police (ANP) and General Directorate for Prisons and Detention Centres (GDPDC), including reports for donors.

The project objective/outcome would be achieved through six outputs:

Output 1: Updated policies implemented, business processes developed and applied to support independent MOIA Payroll management.

Output 2: Capacity of MOIA personnel (in Payroll, Human Resources, Finance and Budget as appropriate) improved to undertake all payroll processes and tasks to agreed standards.

Output 3: MOIA payroll system (WEPS) and HR system (AHRIMS) fully updated and reconciled to support the MAs' assurance work and facilitate data migration to APPS

Output 4: MOIA infrastructure provision supports payroll system (WEPS) across all 34 provinces.

Output 5: Funds transferred by UNDP to MOF for police pay.

Output 6: Governance and accountability of LOTFA management and implementation improved.

The WEPS system has been substituted by the Afghan Personnel and Payroll Systems (APPS) which was financially supported and managed by the US Government through the CSTC-A since 15 February 2021. The scope of APPS included only the ANP payroll while WEPS remains to be used for the salaries of personnel of the GDPDC.

After the De facto authority (Taliban) took over the government on 15 August 2021, LOTFA donors decided on 4 November 2021, to stop all LOTFA projects and close the trust fund itself starting on 4 December 2021.

Following the closure of the project and based on the UNDP project monitoring and evaluation (M&E) policies and procedures, the Project is required to undergo a final evaluation (FE) covering a period 1 July 2015 through 4 December 2021.

1.3 Structure of the Report

This final evaluation report is organized as follows. Chapter one provides a description of the country and the project context. Chapter 2 provides an overview of the evaluation objectives, scopes and methodology. Chapter 3 presents the main findings and consists of three parts: project design, project implementation, and project results against the standard dimensions of relevance, effectiveness, efficiency, impact and sustainability. Chapter 4 summarizes the major conclusions and key lessons learned drawn from the experience of the Project. Chapter 5 provides a set of recommendations for the consideration of project stakeholders.

2. Evaluation Objectives, Scope and Methodology

2.1 Evaluation Objectives and Scope

1. Evaluation Objectives

The final evaluation (FE) followed the evaluation objectives as indicated in the Terms of Reference (TOR, Annex 1), which included:

- Purpose of Accountability - to account for the results achieved with the resources allocated to the SPM project. Specifically, the FE assessed the extent to which the design or the implementation process of a development intervention had contributed to its success, identified the failure or success factors, and identified the conditions in which the SPM project can be successfully replicated.
- Purpose of Learning – to learn from experience by understanding whether the SPM project has worked or not and the reasons for its failure or success. Specifically, the FE assessed whether the resources allocated to the intervention had resulted in the planned outputs, outcomes and eventually impacts and whether the resources had been spent efficiently.
- Contribution to higher level results – to evaluate how the project contributed to Afghanistan Country Programme Document (CPD) Outputs and Outcomes and as well as relevant UNDP Strategic Plan Outcomes.

The FE assessed the relevance, performance, management arrangements and success or failure of the project. The FE assessed the potential impact of project activities on beneficiaries and sustainability of results, including the impact on capacity development.

2. Evaluation Scope

The FE followed the evaluation scope as defined in the TOR. The FE assessed the project design, scope, implementation status and the capacity to achieve the project objectives. It presented lessons learned, challenges faced, and best practices obtained during implementation which could inform the programming strategy of similar interventions in the future.

The FE covered all project's outputs, particularly:

- Status of coordination pursuant to the ANP Human Resources Management, ANP IDs issuance by the MOIA, issue of “ghost police” and the payroll system.

- Effectiveness of WEPS system's transition into APPS.
- Status of "Payroll Unit Plan" and accompanying "Payroll Unit Capacity Building Plan" including a detailed "blueprint" for staffing of a new Payroll developed with the support of the project.
- Status of Training and Capacity Building of MOIA staff to fully assume responsibilities of the Payroll Unit.
- Payroll transition issues and status of outstanding donor conditions (three of the twelve conditions remained unmet as at last assessment—February 2021).
- Status of training for female MOIA personnel to perform payroll functions. Assess the status of recommendation of the mid-term evaluation
- Assess the project design in terms of its relevance to the overall development situation at the national level, relevance to national strategies, and relevance to beneficiaries.
- Assess the cost-efficiency of project interventions.
- Assess the project impact on MOIA's IT development, transparency, and efficiency.
- Assess relevance and effectiveness of the project's strategy and approaches for the achievement of the project objectives.
- Assess performance of the project in terms of effectiveness, efficiency, and timeliness of producing the expected outputs.
- Assess the quality and timeliness of inputs, the reporting and monitoring system and extent to which these have been effective.
- Assess relevance of the project's management arrangements; identify advantages, bottlenecks and lessons learned with regard to the management arrangements.
- Analyze underlying factors beyond UNDP control that affect the achievement of the project results.
- Provide recommendations to key project stakeholders for future projects/ programme development.

The FE was undertaken against the evaluation criteria as defined by OECD/ DAC.

2.2 Evaluation Methodology

The FE engaged in a consultative process with the relevant stakeholders, and assessed the challenges and processes and provided recommendations.

The methodology included:

Desk study: The FE examined all relevant SPM documents (including project design, work plans, progress, quarterly and annual progress reports, assessments, board documents, monitoring reports, etc.) provided by UNDP.

Development and finalization of methodology: The FE had a kick-off meeting with relevant counterparts and finalized the tools for collection and analysis of data. This was done in close consultation and discussion with UNDP CO, SPM project management, and donors.

Interviewing stakeholders: The FE also held interviews with key focal points in SPM, senior management and other key focal points in UNDP, key managerial and advisory staff in LOTFA TFMU, and representatives of donor partners contributing to SPM were interviewed.

The assessment of project achievements and performances was in accordance with the parameters in the Results and Resources Framework (RRF), which consisted of Project objectives, targets and indicators with corresponding baseline and target values.

The FE utilised a rating system for the project's results based on the framework in Table 1 and the rating scales as shown in Table 2.

Table 1: Ratings Framework

Project Element	Evaluation Rating	Reasons for Rating
	(from Table 2)	(Each rating must be justified)
Project Design		
Project Implementation		
Relevance		
Effectiveness		
Efficiency		
Impact		
Sustainability		
Overall Rating		

Table 2: Rating Scales

Ratings against			
Project Design, Implementation, Effectiveness, Efficiency, and Overall	Sustainability	Relevance	Impact

<ul style="list-style-type: none"> • Highly Satisfactory: No shortcomings. • Satisfactory: Minor shortcomings. • Moderately Satisfactory: Some shortcomings. • Moderately Unsatisfactory: Significant shortcomings. • Unsatisfactory: Major problems. • Highly Unsatisfactory: Severe problems. 	<p>Highly Likely: Negligible risks.</p> <p>Likely: low risks.</p> <p>Moderately likely: Moderate risks.</p> <p>Unlikely: significant risks.</p>	<p>Highly Relevant</p> <p>Relevant</p> <p>Moderately Relevant</p> <p>Not relevant</p>	<p>Highly significant</p> <p>Significant</p> <p>Moderately Significant</p> <p>Negligible</p>
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2.3 Evaluation Limitations

The travel restrictions posed by the COVID-19 pandemic and the security situation limited the capacity of the FE consultant to conduct face-to-face interviews and consult with different stakeholder groups and beneficiaries in the country. To overcome these limitations, the FE consultant broadened the range of documentation included in the desk review, including data and reports from the Government, UNDP, donors, and others. The FE consultant expanded the horizon of its stakeholders and key informants to ensure the coverage and diversity of views and triangulation of evidence from multiple sources. In addition, the FE consultant undertook extensive context analysis, and engaged virtual meeting with the UNDP officers to discuss some of the emerging findings, check accuracy of evidence and fill any data gaps due to the limitations. Finally, unavailability of the government counterparts for consultations is another important limitation. To address this issue, the FE consultant used extended google search for the beneficiaries' information.

2.4 Guidelines and Ethics

The FE was conducted by following the United Nations Evaluation Group (UNEG) Ethical Guidelines for Evaluators in 2008 and the United Nations Universal Declaration of Human Rights, in particular being sensitive to and addressing issues of discrimination and gender equality.

In addition, the FE ensured the anonymity and confidentiality of individuals who were interviewed and surveyed.

3. Findings

3.1 Project Design

1. Results and Resources Framework

The Project Results and Resources Framework (RRF) during the design stage, As presented in Annex 5, included a detailed set of objective/outcome, outputs, and activities and a detailed set of indicators with baseline and target values. The targets were further detailed for each phase and would be concluded by a joint review by MOIA, UNDP and international partners. The Project RRF presented an useful instrument to support the management, monitoring and evaluation, and reporting during the Project implementation.

In principle, the RRF provided a logical chain, i.e. from activities to outputs, to outcomes and to objective. The Project resources were employed to implement the intended activities in order to achieve a set of expected outputs, which resulted in achieving a set of expected outcomes, which in turn contributed to achieving the overall objective of the Project. As suggested in Section 1.1, the Project was established in response to capacity and institutional gaps and priorities that were initially identified in the payroll management in MOIA, Afghanistan.

However, the Project RRF did not provide the activities so as to achieve a set of expected outputs, and thus a set of expected outcomes. As a consequence, the logical chain was disconnected between activities and outputs and also between outputs and objective/outcome. In addition, it appeared that Output 6 (Governance and accountability of LOTFA management and implementation improved) was redundant as this was only a UNDP internal management issue rather than a development issue related to the Project.

The poor project design was also reflected in the frequent updates of RRF for at least three times as the project had been subject to one revision and four extensions since the Project started in 2015. For the first extension in 2017, the outputs and activities were updated in the RRF by considering the changing implementation context during

2015-2016. This revision also covered the support in the management of the reform implementation at MOIA, donor coordination, as well as functional and operational improvements in technical, financial, human resources, and promotion of the employment of female and trained civilian personnel, planning, training, education, and leadership development of the workforce at MOIA. Nevertheless, the subsequent project extensions did not have the significant changes as the objective, outcome, and outputs of the Project with indicators remained unchanged. The main reason for the Project extensions was due to unsatisfaction of donors for not being able to transfer the payroll to GIROA. Thus, UNDP and MOIA decided to extend the Project until December 2021.

2. Monitoring and Evaluation Design

The RRF during the design phase also comprised a set of indicators with baseline and target values to be achieved by the end of the Project for each output. As presented in Annex 5, these indicators with baseline and target values were used to monitor the performance of the Project.

However, the indicators for some outputs were not well designed. First of all, there was no an unique indicator for the objective/outcome.

Second, for Output 1 as an example, Indicator B, E (dropped in 2019), I (added in 2019) and N (added in 2021) represented training and capacity building and should be under Output 2: Capacity of MOIA personnel (in Payroll, ICT Human Resources, Finance and Budget as appropriate) improved to undertake all payroll processes and tasks to agreed standards.

For Output 2 as an example, Indicator H (Dropped in 2019] and X (New added in 2019) did not represent capacity building and should be under Output 1: Updated policies implemented, business processes developed and applied to support independent MOIA Payroll management.

Third, some of the output indicators were not the good parameters for measurement and monitoring in practice. For Output 1 as an example, Indicator M (Number of awareness/outreach sessions on Human Rights and Police) and Indicator O (Support provided to the implementation of MOIA's Gender Action Roadmap 2020-2024) were not the good indicators for Output 1.

Similarly, Indicator O (Number of provinces/Mustofiates using the provided barcode readers to approve digital M16 to facilitate data verification and reconciliation), Indicator S ([New added in 2018] [Dropped in 2019] Percentage of PPHQs submitting new PERSTAT template on monthly basis), and Indicator Y (New added in 2019) [Achieved in 2020] Time and attendance monthly reporting template developed for MolA to improve the quality of HR reports) under Output 2 were not appropriate for measuring Output 2.

Except for Indicator B (Percentage of ANPs matched with HR System (AHRIMS)), almost all indicators were not a direct measure of Output 3 as electronic payment does not mean integration of WEPS with HR system (AHRIMS).

Fourth, the baseline values of some indicators were not rationale. The target values for Indicator L under Output 1, Indicator O in 2019, 2020 and 2021 under Output 2, Indicator E and F under Output 3, Indicator A and E under Output 4, Indicator A under Output 5 were exactly the same as (or close to) baseline values. For Indicator C, D, F, and I under Output 3, the target values are almost equal to the baseline values, suggesting a poor design of target indicators and values.

Finally, it was not good to drop or add indicators in the RRF frequently after certain period (for example after inception report) particularly before last year of the Project implementation.

More importantly, as shown in Annex 5, the Project only updated the indicators with baseline and target values, but did not update the related activities and outcome/objective. This resulted in confusion in the activities undertaken by the Project Management Support Team and the expected outcome/objective that would be achieved.

In addition, the continuous monitoring was conducted undertaken by the TWGs and sub-working groups guided by the Project Board/Steering Committee. Based on this joint monitoring of progress against indicators with target values, and after the satisfaction of the conditions for transition, the role of UNDP in the non-fiduciary payroll management functions would be transferred to GIROA.

3. Risk and Assumptions

Since the risk framework was established in 2015, it was updated on 25 November 2018 and 26 October 2020 respectively. As shown in updated risk framework in the

project documents, 6 major types of risk were identified during the project design: 1 associated with outcome/objective and 5 with outputs. The risk description, impacts of risks and corresponding risk mitigation measures were also presented for each type of risk.

In general, the risks were well identified during the project design and their impact and mitigation measures were also adequate as well as the assumptions (risk descriptions) made. Annex 5 incorporated all key risk areas related to the implementation of the Project.

However, despite this good set of risks being identified, it appeared that the security risk that had a significant impact on the closure of the Project was not timely projected in the Risk Framework.

4. Stakeholder Participation

During the design phase, the project stakeholders were identified, but not extensively consulted based on the Project Document and consultations. The major target stakeholders consisted of the government line ministries and their subsidiary agencies and departments responsible for Payroll Management as well as the institutions responsible for public financial management. These stakeholders participated in design of Project within the country's sustainable development framework. They also participated in discussing recommendations for policies, business processes associated with MOIA Payroll management, capacity of personnel, MOIA payroll system (WEPS) and HR system (AHRIMS), infrastructure provision, funds transferred, and governance and accountability of LOTFA.

The following ministries were identified as major stakeholders:

- Ministry of Interior Affairs (MOIA) : This ministry was identified as the key national executing agency to play the key coordination role in the implementation of the Project.
- Ministry of Finance (MOF): This ministry was identified as the key national agency to be involved in the monitoring the progress of the Project.

Other agencies that were also identified as beneficiaries of the Project include:

- Afghan National Police (ANP); and
- General Directorate for Prisons and Detention Centres (GDPDC).

The roles and responsibilities of various stakeholders, including UNDP Country Office, LOTFA and Technical Working Group (TWG) were also clearly defined in the Project Document.

However, the Project Document did not present detailed process of stakeholder consultations during the development of the project concept and during the formulation stage of the Project funded by LOTFA. As a consequence, the WEPS system had been replaced by the Afghan Personnel and Payroll Systems (APPS) which was funded and managed by the US Government through the CSTC-A since 15 February 2021 although the scope of APPS covered the ANP payroll, but not the GDPDC.

5. Human Rights and Gender Equality Issues

The promotion and adherence to human rights and gender equality was the most important donor's request to the Project. The gender dimension was taken into consideration during the design phase. The Project Document clearly indicated that LOTFA would adopt a cross-cutting approach to promote the human rights and gender equality issues. Human rights and gender equality issues would be mainstreamed in the Project and incorporated in the RRF where the indicators are included to adequately monitor progress against human rights and gender equality issues.

As shown in RRF, Indication M under Output 1 [New added in 2021] clearly indicated that Number of awareness/outreach sessions on Human Rights and Police. Indicator C under Output 5 was Number of police personnel paid disaggregated by gender. It was expected that that the human rights and gender indicators would be used for project monitoring and evaluation purpose.

The overall design of the Project was rated as “moderately unsatisfactory”.

3.2 Project Implementation

1. Implementation Modality

There are two types of implementation modalities adopted by UNDP for national-level development projects: Direct Implementation Modality (DIM) and National Implementation Modality (NIM). DIM is referred to UNDP direct involvement in project implementation, consisting of project management support (PMS) establishment, procurement, disbursements and M&E. In contrast, NIM is referred to UNDP

agreement with a relevant national government agency that is responsible for project implementation, including PMS establishment, procurement, disbursements and M&E. In principle, the Project was implemented under the modality of NIM called LOTFA Implementation Approach which is characterised by phased approach with joint monitoring and evaluation and one fund two projects.

(1) Phased Approach with Joint Monitoring

The Project was implemented over an 18-month period in three phases. At each phase there was a review on progress conducted jointly by MOIA, donors and UNDP as presented in the RRF, and risks were analysed jointly wherever they have impacts on the overall achievement of outputs. After each review, the Project Document and/or annual workplan and implementation plans were updated, as needed.

(2) One Fund with Two Projects

Under the new LOTFA, SPM and MOIA & Police development are divided into two separate Projects under one Trust Fund. The UNDP Country Office will transfer funds to MOF for police salaries under SPM Project.

This method allowed better handover of the UNDP-supported payroll management functions to GIROA in short term while implementing MOIA & Police development interventions in long term. This method also allowed more focus of technical personnel on the two separate areas under one Project Board and Fund structure, and same security sector objectives.

In practice, UNDP provided support services upon requested from the implementing partner for the activities as determined in the Project Document or/and annual work plan. Nevertheless, the handover of the UNDP-supported payroll management functions to GIROA was not realised in short term, but was delayed to the end of 2021. The document review and consultations with stakeholders suggested that the implementation modality worked well although the staff of Project Management Support (PMS) some time had difficulties understanding the procedures.

2. Institutional Arrangements

(1) Project Board/Steering Committee

The LOTFA Board/Steering Committee was the highest body governing the Project implementation. It consisted of all LOTFA donors, MOIA, MOF, the UNDP Resident Representative and Country Director, the CO ROL Unit representative, and LOTFA international and national Project Managers.

The Steering Committee was responsible for providing overall strategic direction in order to achieve the Project's objectives. It approved the AWP and any updated plans and ensured that the required resources were committed to achieving the results. It was also in charge of strategic decisions, risks, conflicts and other issues that emerged during implementation and could not be solved at the TWG level. A board meeting was held for the members to review the progress and financial reports.

As originally planned, an oversight committee was set up as a sub-committee of the LOTFA Project Board. During the implementation, Oversight Sub-Committee was dropped.

Through the detailed review of meeting minutes and other documents of the Project, and consultations with the stakeholders, it appeared that the Steering Committee was in general effective in risk management, control and governance processes for the Project.

In particular, the Steering Committee:

- ensured a high level of involvement by Government of Islamic Republic of Afghanistan (GIROA) during the project implementation;
- enabled close communication between LOTFA donors, MOIA, MOF, UNDP and other stakeholders at a senior level;
- ensured the ownership and implementation of the exit strategy; and
- steer the Project in response to changing circumstances, needs and priorities.

(2) UNDP Country Office Rule of Law Programme Unit (CO ROL Unit)

The Country Office Rule of Law Unit (or Peace Pillar) was responsible for supporting LOTFA in the operations of the Steering Committee, overseeing the proper

administration of the TWG meetings by LOTFA, and offering quality assurance services.

(3) Technical Working Groups (TWGs)

The TWGs was responsible for reviewing the implementation of the AWP, and proposing revisions as needed. They provided recommendations to the Steering Committee through the Project Manager. The regular general TWGs meetings worked as the sole opportunity for each Project to advise the Steering Committee. TWGs met at least once a month to review the progress and plan for the upcoming month.

Through the detailed review of meeting minutes, Project Document, and consultation with the stakeholders, it appeared that TWGs worked well in general although there were implementation delays due to monitoring issue during the Project period.

(4) Project Management Support

The LOTFA Project Management Support (PMS) was responsible for dealing with all aspects of administration for the Steering Committee and TWG meetings, including preparation of the draft agenda in coordination with committee members and the Programme Unit, background materials for agenda items, arrangements of meeting and minutes of Board meetings and circulation of the minutes of Board meeting for comments. It was also in charge of other related activities, such as keeping Project files and data, and helping update the Project plans, documents, and drafting the Project reports. In addition, It made comments on the TWG technical reports and arranged TWG technical activities.

The LOTFA Project Manager was responsible for day-to-day management and decision-making for the Project on behalf of the Implementing Partners. The Project Manager ensured that the Project produced the expected results with required standard of quality, and within the specified constraints of time and cost as defined in the Project Document and AWP. The Project Manager submitted the progress reports to Steering Committee and the UNDP CO ROL Unit and UNDP senior management on a quarterly basis. The Project Manager took full responsibilities for UNDP based on its rules and regulations.

Through the detailed review of meeting minutes, Project Document, and consultations with the stakeholders, it appeared that the PMS was an effective unit to undertake the daily activities of the Project.

In general, the Project governance structures ensured a proper project management and implementation, strategic decision-making, and alignment with the Project objectives and annual working plans.

3. Financial Performances

As defined in the UNDP evaluation guidelines, an overall assessment of the financial performances of the Project is required. In addition, the project's financial statements need to be audited by an independent auditor within two months following the fiscal year.

The Project commenced implementation on 1 July 2015 with total source of financing of US\$2.65 from Afghanistan (Govt), Denmark, Canada DFATD, Croatia, Czech Republic, EC, UNDP TRAC (EC Debit Note Adj.), Estonia, Finland, Germany, Hungary, Italy, Japan, Netherlands, Norway, New Zealand, Poland, Romania, UK (FCO), CSTC-A, USA (INL) , UNDP TRAC, and LOTFA MPTF - Afghanistan.

Table 3 presents the annual budget and expenditures during the implementation period. The last column shows the expenditure ratio for each year. The expenditure ratios were 84%, 95%, 94%, 96%, 93%, 99%, 46% from 2015 and 2021 respectively, with average expenditure ratio of 87% during the implementation period. The results suggested that the amount of expenditures was less than the amount of budgets for all years. In particular, the ratio in 2021 was significantly lower than 1 due to closure of the Project in the year. The last row shows that the remaining balance accounted for 13% of the total budget, meaning that the budget amount that had not been spent and committed at the end of the Project.

As the final financial audit was undertaken during the final evaluation, any issues related to financial performance would be found after the financial audit.

Table 3: Annual Budget and Expenditure

Year	Yearly Approved AWP (US\$)	Yearly Expenses (US\$)	Delivery%
FY2015 (Jul-Dec)	283,773,090	237,051,422	84%
FY2016	454,518,241	429,951,342	95%
FY2017	459,089,901	431,678,493	94%
FY2018	377,920,000	361,707,637	96%
FY2019	349,003,616	323,644,239	93%
FY2020	350,000,000	346,092,045	99%
FY2021	375,664,510	173,291,812	46%
Total:	2,649,969,358	2,303,416,990	87%

Source: SPM

4. Adaptive Management

The Project has been implemented based on the activities as defined in the Project Document. Nevertheless, the Project employed adaptive management to provide good flexibility in utilising Project resources and undertaking activities in order to respond to stakeholders' updated needs and changing conditions. The project had been subject to one revision and four extensions since the Project started in 2015. It is worth noting that, despite changing conditions, the Project was still able to deliver most of its expected outputs on time and on budget particularly during the early stages of implementation..

For example, as originally designed, the Project was implemented in three phases over an 18-month period. During the implementation, the indicator targets were updated at the output- and activity results-levels for several time. In each phase, there was a review on progress against targets conducted jointly by GIROA, donors and UNDP. The data and information in the RRF, and the risk framework were reviewed, and risks were analysed jointly wherever they had effects on the overall achievement of outputs. Based on the review and analysis, the Project Document and/or annual workplan and implementation plans were updated, wherever needed. This guaranteed that the Project outcomes were achieved as per the intent of the Project partners and were in line with the realities of the situation at the conclusion of each phase.

Other examples included

- The LOTFA had a prompt response to an identified need for additional funds and approved the project extension.
- The PMS had a rapid response to an identified need for additional funds for additional activities and delete some activities wherever needed.

- The Steering Committee had a prompt response to a request for approving the updates of some outputs and related indicators with targets.
- The Project Team had been able to go through one government change in 2021.

The Project benefited from an excellent support from the UNDP officers and their leadership to guide the Project.

5. Project Risk Monitoring and Management

As the risk environment is constantly changing, risk assessment and management decisions had been an ongoing process, but not a one-off exercise. The LOTFA governance structure established an instrument for information sharing, technical revision, analysis and decision-making to implement coordinated management of both the programmatic and fiduciary risks associated with the Project.

After the governance structure had been established and updated, the risks were managed at a set of governance bodies at four levels: Project Board/Steering Committee, UNDP CO (CO ROL Unit), the Technical Working Groups and PMS. These four levels offered a more direct and effective system for risk identification, monitoring, and management. Each level of governance body undertook specific roles and responsibilities based on the Terms of Reference.

In particular, as shown in the quarterly and annual report, the PMS reported on the risks. It tracked the progress on previously identified risks in the Project Risk Plan, and also brought newly identified risks to the attention of the TWG and UNDP CO for their respective analysis, documentation and action. Some important types of risks, such as corruption and mismanagement, would be brought to the direct attention of the donors through the TWGs and to the direct attention of UNDP CO for immediate response.

The RRF provided additional output (Governance and accountability of LOTFA management and implementation improved) with indicators and targets against which the progress toward management results and related risks could be assessed.

However, when the risks became reality, the governance bodies did not take immediate actions or measures to ensure the sustainability of the Project.

6. UNDP Contributions

UNDP supported the project implementation with its own resources and expertise. UNDP assisted GIROA in applying its project implementation procedures such as procurement, employment and contract management as well as reporting. UNDP also provided the required quality assurance over the implementation of the Project, ensuring that the required quality for Project results.

UNDP helped develop the capacity building and support the payroll transfer by adopting the demand-driven approaches and needs assessment strategy which ensured that the activities undertaken contributed to the desired outputs.

For example, the Project was developed by the demand from GIROA rather than enforced by UNDP. The project was established due to the GIROA's demands for the transfer of the SPM to GIROA/MOIA. In fact, most donors were not willing to hand over the overall SPM project management to GIROA at the beginning. The GIROA considered that UNDP did not follow its interests and showed dissatisfaction that the payroll had not been transferred to GIROA. Finally, an agreement on the payroll transfer from SPM to GIROA was reached between the donors and GIROA.

The Project implemented through UNDP benefitted from UNDP's comparative advantage, which was based on long time physical presence in the country and global network. This comparative advantage was also represented by its long history and extensive experience in supporting on a wide range of development issues, particularly the public financial management in the country. UNDP has been trusted in the country as a development partner with neutrality and without political bias, as well as its strong capacity to find funding sources and consultants, and provide cost-effective technical inputs.

The overall implementation of the Project was rated as "Satisfactory".

3.3 Project Results

The project results toward outcome/objective are assessed against the standard evaluation criteria: relevance, effectiveness, efficiency, impact, sustainability and cross-cutting issues.

1. Relevance

The Project's objective was fully consistent with the Afghan Government's requirements vis-à-vis security and rule of law. The Project's objective was also aligned with the Afghanistan Sustainable Development Goal (A-SDG) ¹, Afghan Nation National Peace and Development Framework II (ANPDF): 2.3: Political and Security Outlook², National Priority Programmes (NPP) 4: National Justice and Judicial Reform Plan (NJRP), National Strategy for Combatting Corruption (2017), National Action Plan on UNSCR 1325-Women, Peace and Security (2015) ³, MOIA'S Strategic Plan - MISP (2018-2021) and the former leader's letter to the LOTFA donors on priorities for MOIA and ANP reform.

The Project was under the UNDP Country Programme Document' Outcome 2: Trust in and access to fair, effective and accountable rule-of-law services are increased in accordance with applicable international human rights standards and the government's legal obligations.

The Project's objective was also highly relevant to the LOTFA Trust Fund' Strategic Objectives, which were organised according to the four established 'Thematic Windows: 1) Security, 2) Justice, 3) Anti- Corruption, and 4) the MOIA Payroll. The Project was part of a set of projects/programmes funded by the LOTFA Trust Fund under the strategic approach to meeting the financial requirements of MOIA Payroll.

In general, the Project was relevant, appropriate and strategic to national goals and challenges and UNDP objectives. It provided GIROA with additional resources to develop and strengthen the capacities in Support to Payroll Management Project (SPM). The Project concept was drafted from national priorities to strengthen this area. The Project was established based on a detailed analysis of barriers, issues, capacity gaps and priorities.

The overall project was rated as "highly relevant".

¹ <http://sdgs.gov.af/232/a-sdgs-national-document>

² ANPDF II, per its guiding principles, is to articulate, integrate, and roll out the processes of peacebuilding, state-building, and market-building as instruments of nation-building, and be operationalised through a realistic monitoring and results framework, with clear annual indicators lending themselves to effective monitoring and verification.

³ United Nations Security Council Resolution 1325

2. Effectiveness

The Project was implemented through 6 outputs. The implementation effectiveness was assessed through a set of indicators with target values to be achieved by the end of the Project. Annex 5 presents a list of key results achieved by the Project against each expected output, using the corresponding targets to measure the effectiveness/progress made over the whole project period (from 2015 to 2021). Table 4 through 8 present the key results achieved by the Project for output 1 through Output 5 respectively only in 2021. In addition, a rating system was employed to assess the extent of progress achieved for each output.

Output 1: Updated policies implemented, business processes developed and applied to support independent MOIA Payroll management.

The evaluation results of Output 1 are presented in Table 4. Column Indicators and Targets are from logical framework in Annex 5. Column % of completion is verification based on the assessment of the results in Annex 5. Column Rating is a comprehensive assessment of % of completion for all indicators under Output 1 as presented in Table 4 in 2021 and in Annex 5 over the whole project period.

As shown in Annex 5, although only Indicator L (% of MOIA payroll stations using APPS T&A) was completed in 2021 due to the suspension of LOTFA all SPM project activities, Indicator A, B, C, and D were completed during the early stage of the Project life as presented in Annex 5.

The results suggested that Output 1 was rated as “moderately satisfactory”.

Table	Action Roadmap 2020-2024	4.	Results		of	Output	1
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Output 2: Capacity of MOIA personnel (in Payroll, ICT Human Resources, Finance and Budget as appropriate) improved to undertake all payroll processes and tasks to agreed standards.

Similar to assessment of Output 1, Column Rating is a comprehensive assessment of % of completion for all indicators under Output 2 as presented in Table 5 in 2021 and in Annex 5 over the whole project period.

As shown in Annex 5, although only Indicator O was completed in 2021 due to the suspension of LOTFA all SPM project activities, Indicator A, B, C, E, F, H, I, J, K, and L were completed or partially completed over the Project period.

The results suggested that Output 2 was rated as “moderately satisfactory”.

Table 5: Results of Output 2

Output	Indicator	Baseline	Annual Target	Actual	% of Completion	Results	Rating
Output 2: Capacity of MOIA personnel (in Payroll, Human Resources, ICT, Finance and Budget as appropriate) improved to undertake all payroll processes and tasks to agreed standards.	Indicator C: Number of MOIA staff trained in Payroll Management, WEPS/APPS	1010 (Cumulative)	1310 (Cumulative)	0	0%		Moderately Satisfactory
	Indicator O: Number of provinces/Mustofiatas using the provided barcode readers to approve digital M16 to facilitate data verification and reconciliation	34	34	34	100%	In 2019, to further improve the internal controls around payroll, SPM project installed Barcode readers in 31 more provincial MOF Offices (Mustofiatas) and trained the MOF's Provincial Finance Officers in Digital M16 approval process and utilisation of Barcode technology. The Barcode readers provided an additional layer of validation of salary payment vouchers at the Mustofiatas to address the incidence of 'M16 forms generated outside WEPS'. The new template of M16 form contained a unique barcode which should be scanned at the Mustofiatas to validate all WEPS payment transactions prior to capturing them in AFMIS. The technology improved the integrity of the WEPS system and helped the MOF to prevent duplicate payments and/or payments outside WEPS system	
	Indicator X: Standard Operating Procedures (SOPs) manual for reconciliation updated in accordance with APPS	NO	YES (Updated SOPs manual for reconciliation is distributed)	NO	0%		
	Indicator Z: Number of MOIA (OIG) staff provided orientation training on payroll processes to facilitate their audit work	0	15	0	0%		
	Indicator AA: Number of MOIA staff trained on inactive backpay module	0	21	0	0%		
	Indicator AB: Number of OIG staff enrolled in Professional audit training (CIAA) (disaggregated by gender)	0	10	0	0%		
	Indicator AC: Number of MOIA staff trained in tailor made public financial management course (disaggregated by gender)	0	15	0	0%		

Output 3: MOIA payroll system (WEPS) and HR system (AHRIMS) fully updated and reconciled to support the MAs' assurance work and facilitate data migration to APPS.

Similar to assessment of Output 1 and 2, Column Rating is a comprehensive assessment of % of completion for all indicators under Output 3 as presented in Table 6 in 2021 and in Annex 5 over the whole project period.

As shown in Annex 5, although only Indicator D, E and F were completed in 2021 due to the suspension of LOTFA all SPM project activities, Indicator A, B, C, G, H, and I were completed or partially completed over the Project period.

The results suggested that Output 3 was rated as "satisfactory".

Table 6: Results of Output 3

Output 4: MOIA infrastructure provision supports payroll system (WEPS) across all 34 provinces.

Similar to assessment of Output 1, 2 and 3, Column Rating is a comprehensive assessment of % of completion for all indicators under Output 4 as presented in Table 7 in 2021 and in Annex 5 over the whole project period.

As shown in Annex 5, although only Indicator A and E were completed in 2021 due to the suspension of LOTFA all SPM project activities, Indicator B and D were completed or partially completed over the Project period.

The results suggested that Output 4 was rated as "satisfactory".

Table 7: Results of Output 4

Output	Indicator	Baseline	Annual Target	Actual	% of Completion	Results	Rating
Output 4: MOIA infrastructure provision supports payroll system (WEPS) across all 34 provinces	Indicator A: Percentage of ANP payroll stations with fixed MOIA intranet connectivity	100%	100%	100%	100%	Mainly, the core function of the SPM project's WEPS technical team under Output 4 related to maintaining the WEPS infrastructure. Throughout its existence, the project team maintained the WEPS platform and infrastructure and enabled all 138 payroll stations across the country to process payroll for their respective staff—for both ANP and GDPDC. While the ANP end-users were connected through a fixed internet connectivity, riding on the MOIA's Network Operating Centre (NOC), the GDPDC end-users were connected through a Virtual Private Network (VPN) secured by the SPM project as GDPDC offices were not directly linked to the MOIA's NOC.	Satisfactory
	Indicator C: Number of payroll stations with delayed salaries	0	0	0	0%		
	Indicator E: DRR site is up and running 100% of the time	100%	100%	100%	100%	Learning from this experience was what precipitated SPM project to arrange the establishment of a Disaster Risk and Resilience (DRR) as part of its business continuity plan. After series of negotiation and follow ups, the MOIA senior leadership allocated a space within its Training General Command compound—located some 20 kilometres from the main MOIA compound. In 2019, the project completed the establishment of the DRR site for the Web-based Electronic Payroll System (WEPS) which assured business continuity.	

Output 5: Funds transferred by UNDP to MOF for police pay.

Similar to assessment of Output 1, 2, 3, and 4 Column Rating is a comprehensive assessment of % of completion for all indicators under Output 5 as presented in Table 8 in 2021 and in Annex 5 over the whole project period.

As shown in Annex 5, although only Indicator A and C were completed in 2021 due to the suspension of LOTFA all SPM project activities Indicator B was completed (or partially completed) over the Project period..

The results suggested that Output 5 was rated as “highly satisfactory”.

Table 8: Results of Output 5

Output	Indicator	Baseline	Annual Target	Actual	% of Completion	Results	Rating
Output 5: Funds transferred by UNDP to MOF for Police Pay	Indicator A: Percentage of payroll stations able to process monthly salary within 15 days of close of solar month	100%	100%	100%	100%	For the duration of the SPM project—July 2015 to December 2021, UNDP advanced a total of US\$2.17bn, all of which was expended by the MOF on the salary payment of ANP and GDPDC uniformed personnel. By the time of the abrupt suspension of the project's operations as a consequence of the 15th of August 2021 incident, the previous government had actually expended all of the funds advanced by UNDP; implying that the de facto authorities did not inherit any LOTFA funds. The total spent on Police payrolls compared to the total expenditures incurred by the project, over the duration of the project, represents 94.22%.	Highly Satisfactory
	Indicator C: Number of police personnel paid disaggregated by gender	106,420 ANP (103,559 male; 2,861 female); 7,016 GDPDC (6,693 male; 323 female)	136,177 (Full Tashkeel): NP 124,628+ ALP 11,549; GDPDC (Full Tashkeel): 7,456	125,868 ANP: (114,850 males, 4071 females) 6,947 GDPDC: (6,620 males; 327 female)	100%		

Output 6: Governance and accountability of LOTFA management and implementation improved.

Output 6 was assessed in Section 3.2: Project Implementation above and was rate as satisfactory.

The assessment of results above suggested that the Project was able to achieve most of what it intended to achieve, and thus was an effective one. It is on track to deliver its most expected results by the end of 2021.

The overall effectiveness of the Project was assessed as “satisfactory”.

3. Efficiency

Based on the consultations and document review, implementation delays and staff turnover had the significantly negative impacts on the delayed decision-making processes, delayed achievements of the project results, and thus the Project implementation efficiency.

First, the Project experienced a significant staff turnover, especially at the MOIA' senior level, such as DG of Finance and Budget, deputy minister, minister, etc. For instances, the Project had been with six different finance directors over the implementation period, resulting in loss of the institutional memory at the beneficiary side as the previous directors did not pass the Project information to the subsequent directors within MOIA. Thus, the Project had to provide training courses for the new officers again within MOIA. The Project wasted lots of financial resources to train the officers from various regions, many of which were afterwards relocated to other positions and no longer worked in the activities related to the payroll.

Second, the Project's efficiency was further affected by the implementation delay. The Project was extended by more than four extra years to the end of 2021 with original outputs and targets unchanged, which significantly undermines its efficiency. As originally designed, the Project intended to support in the transition of the MOIA payroll management from UNDP/SPM to MOIA, which was supposed to be completed by December 2016. Nevertheless, the projected transition had not been completed as GIROA had not yet met all donor requirements. As such, the Project had undergone one revision and four extensions since 2015 when the Project was established.

Provided that a relatively higher rate of the expected outputs has been achieved as planned in the Project Document relative to staff, time and budget constraints, the overall efficiency of the Project was rated as "satisfactory".

4. Impact

The Project has produced most of its intended results as assessed above. However, it is extremely difficult to measure the impact due to the sudden changes of government. In case that the Support to Payroll Management Project is actually implemented and 6 outputs are achieved, the Project is likely to have a significantly positive impact on MOIA's payroll system, the country's public financial management, and the economy. As there were not indicators for the overall objective/outcome and the targets of some indicators were not timely achieved before the end of the Project due to the closure of the Project, the impacts were assessed in terms of the quality of results.

When comparing key results with the intended outputs, the Project has definitely produced a significantly positive impact on the payroll system of MOIA. The Project has, to great extent, strengthened the MOIA's payroll management capacity and

supported the envisaged transfer of LOTFA payroll management functions to MOIA although some outputs remain to be achieved. As such, the Project has significantly contributed to the enhanced MOIA credibility, overall state security and improved Rule of Law. Thus, the implementation of the Project was successful and met the expected outputs planned at the outset of the Project. MOIA's payroll management system is now better off with its capacity and system because of the Project.

In particular, the Project supported the introduction and development of WEPS, which significantly improved the MOIA's payroll system and reduced the possibilities for corruption, misuse, etc. At the end of the Project, MOIA assumed almost all aspects of the payroll management, which could be considered as a tangible and significant improvement. Therefore, the Project has a significant impact on the payroll management and public financial management system and overall security situation in the country.

At the same time, the increased institutional and technical capacity supported by the Project to MOIA has resulted in improvement in payroll management, better planning and more efficient use of financial, human and technical resources. As such, the accountability, operational efficiency, IT capacities, and sustainability of MOIA have been significantly increased. Therefore, the Project contributed to better accountability, transparency, and auditability in the MOIA payroll process and decreased the opportunities for internal corruption and fraud.

In particular, by the time of suspension of the project's operations on 15th of August 2021, the previous government had allocated all of the funds delivered by UNDP. The expenditure ratio over the duration of the project was relatively high.

The overall impact of the Project was rated as "significant".

5. Sustainability

Overall, the Project made important contribution to the MOIA's payroll management capacity and the envisaged transfer of LOTFA payroll management functions to MOIA. As indicated in the annual progress reports, the Project produced a wide range of quality outputs across all 6 outputs. These outputs, particularly Output 1 (updated policies implemented, business processes developed and applied to support independent MOIA Payroll management), Output 2 (Capacity of MOIA personnel improved to undertake all payroll processes and tasks to agreed standards), Output

3 (MOIA payroll system (WEPS) and HR system (AHRIMS) fully updated and reconciled to support the MAs' assurance work and facilitate data migration to APPS) and Output 4 (Output 4: MOIA infrastructure provision supports 100 per cent functionality of MOIA payroll systems) produced by the Project will guide the MOIA's payroll management or/and be used beyond the Project period.

In addition, the Project's national ownership was also ensured by strengthening the institutional, legislative, and human capacities of relevant departments through the introduction of consultation/coordination mechanisms between UNDP and MOIA and MoF. The purpose was to enable the national authorities to assume the initiatives of the Project after the end of the Project. Some key positions were taken over by the MOIA staff in the management team so as to encourage their early involvement. For example, during the early stage of the Project implementation, the MOIA's Deputy Minister for Strategy and Policy acted as the National Director for LOTFA, and the Deputy Minister for Support acted as the Chairperson of the Payroll window technical working group meeting as well as the Chairperson of the Pay and Compensation Board (PCB). The Minister worked as the Chairperson of the Steering Committee. The Ministry of Finance (MOF), the central bank and the commercial banks worked together to facilitate EFT, Mobile banking, or other commercial bank payment services available.

Finally, the Project actively worked with the leadership of the MOIA in many aspects such as annual work planning process. In addition, the annual work plan was submitted to the technical working group—chaired by deputy minister and to the Steering Committee—chaired by the minister.

However, the actual sustainability for the Project results of the Project is somewhat questionable, particularly after 15 August 2021 when the project was abruptly suspended and subsequently terminated on 4 December 2022. Both WEPS and APPS had stopped to provide service immediately since 15 August 2021. As a consequence, the benefits from building the capacity of the staff of the MOIA (outputs 1 and 2), building and maintaining systems for efficient and effective payroll administration (outputs 3 and 4), and providing funding for police payroll (output 5), would not be extended beyond the Project period.

Further, the financial and economic resources will not be available to sustain the benefits achieved by the Project. Obviously, GIROA will not be able to afford the financial burden of police payroll after taking over SPM with an estimated annual programmable budget of US\$320m. It is certain that the amount of funds will not be available for GIROA to pay for the salaries based on the current fiscal condition in the country.

The overall sustainability of the Project was rated as “unlikely”.

6. Human Rights and Gender Equality Issues

Although human rights and gender equality issues is not a OECD-DAC standard evaluation criteria, it is important that the FE utilises it as a criterion given one of the main objectives of the Project is inclusivity. The FE assessed the efforts of human rights made to committed crimes and/or violated human rights. The FE also assessed the efforts of gender made to (i) interventions for women and other marginalised groups; and (ii) mainstreaming women and marginalised groups into all activities and outputs.

(1) Human Rights

Human rights had not been sufficiently included in the design and implementation of the Project. Although indicator M under Output 1 (Number of awareness/outreach sessions on Human Rights and Police) provided a baseline, there were no target and actual values as indicated in Annex 5.

The Project did not introduce the 2016 UN Human Rights Due Diligence Policy (HRDDP) in the Project document. HRDDP had not been taken into account during the implementation of the Project. The Project had not taken appropriate and sufficient measure to avoid donors' fund to police officers that committed crimes and/or violated human rights. In addition, the training reports of the Project did not cover the information associated with corruption and/or human rights issues that would have been incorporated in the training programmes.

The MPTF Office intended to develop and introduce HRDDP in the project together with UNAMA, UNODC, UNDP and UNOPS by establishing a task force and a secretariat to support the implementation of HRDDP. However, no implementation results were reported.

In general, the Project did not have a more comprehensive oversight and monitoring mechanism to avoid and investigate the human rights violations by the police officers on the payroll.

(2) Gender Equality

There were no pilot projects that specifically targeted women's participation in the similar project. However, the Project did focus on gender equality and its role in payroll management system during design, implementation and reporting.

For design, as shown in Annex 5, for Indicator C of Output 5 as an example the RRF contained sex-disaggregated baseline data or any other measurable objective by taking into account women's participation in the Project.

For reporting, the quarterly and annual progress report of the Project did provide sex-disaggregated data. In particular, some indicators under Output 3, 4 and 5 had actual gender information. For example, under Indicator C and D, Male 97.34% (2.66% Female) and 100% (Male 95.38% 4.62% Female) of ANPs and GDPDC were paid by EFT respectively.

For implementation, the Project intended to support MOIA's Gender mainstreaming activities over the project's life. For instance, the Project initiated gender disaggregated reporting and data entry in WEPS, which enabled WEPS reports to record the number of female police within the ANP, and therefore brought to attention the rate of intake of female police in 2017. Further, the Project helped the MOIA design the new leave request forms which recorded various types of leave, covering maternity leave.

The summary evaluation results against criteria with rationale are presented in Table 9.

Table 9: Evaluation Results

Project Element	Evaluation Rating	Reasons for Rating
Project Design	Moderately Unsatisfactory	The Project RRF did not provide detailed activities so as to achieve a set of expected outputs. Output 6 was redundant as this was only a UNDP internal management issue. The indicators for some outputs were not well designed. It was not good to drop or add indicators in the RRF frequently after certain

		period (for example after inception report) particularly before last year of the Project implementation.
Project Implementation	Satisfactory	The Implementation Modality and Project governance structures ensured a proper project management and implementation, strategic decision-making, and alignment with the project objectives and annual working plans.
Relevance	Highly Relevant	The Project's objective was also aligned with the Afghan Government's requirements vis-à-vis security and rule of law, the Afghanistan A-SDG, ANPDFII, NPP 4, National Strategy for Combatting Corruption (2017), National Action Plan, and MOIA'S Strategic Plan - MISP (2018-2021).
Effectiveness	Satisfactory	Output 1: moderately satisfactory Output 2: moderately satisfactory Output 3: satisfactory Output 4: satisfactory Output 5: highly satisfactory
Efficiency	Satisfactory	A relatively higher rate of the expected outputs has been achieved as planned in the Project Document relative to staff, time and budget constraints
Impact	Significant	When comparing key results with the intended outputs, the Project has definitely produced a significantly positive impact on the payroll system of MOIA. The Project has, to great extent, strengthened the MOIA's payroll management capacity and supported the envisaged transfer of LOTFA payroll management functions to MOIA although some outputs remain to be achieved. As such, the Project has significantly contributed to the enhanced MOIA credibility, overall state security and improved Rule of Law.
Sustainability	Unlikely	Both WEPS and APPS had stopped to provide service immediately since 15 August 2021. As a consequence, the benefits from building the capacity of the staff of the MOIA (outputs 1 and 2), building and maintaining systems for efficient and effective payroll administration (outputs 3 and 4), and providing funding for police payroll (output 5), would not be extended beyond the Project period. Further, the financial and economic resources will not be available to sustain the benefits achieved by the Project.
Overall Rating	Satisfactory	All above

4. Conclusions and Lessons Learned

4.1 Conclusions

The analysis of the findings above lead to the following core conclusions:

1. The Project lacked a detailed theory of change (ToC) which clearly defined the logical chains, addressed the issues and gaps, and made the assumptions although there was a simple description of ToC in the Project Document. As a result, it was extremely difficult to see the interconnections between the focus areas, issues and gaps, and assumptions.
2. The RRF provided a good instrument for Project implementation and M&E during the design phase. However, the Project RRF was not well equipped with a clearly logical chain from planned activities to outputs/outcomes and to objective as the planned activities were missing in the RRF and Project Document although planned activities are not required in RRF based on the UNDP template.
3. The RRF also provided a set of indicators with baseline and target values to be achieved by the end of the Project for each output. However, the RRF was not equipped with a set of indicators for final objective/outcome. Further, some indicators were not sufficient or adequate in many cases to measure the progress or verify the achievements for some outputs particularly for Output 1 and Output 2. In addition, all baseline values and target values were not accurately calculated and verified respectively during the Project design phase. Finally, it is not good to update the indicators with baseline and target values frequently particularly at the latter stage of Project life.
4. The risks were well identified during the project design and their impact and mitigation measures were also adequate as well as the assumptions (risk descriptions) made. However, despite this good set of risks being identified, it appeared that the security risk that had a significant impact on the termination of the Project was not timely projected in the Risk Framework.
5. The LOTFA/MPTF Steering Committee and LOTFA Project Management Support were well-functioning to serve as an executive and implementing body respectively during the project implementation. The LOTFA/MPTF Steering

Committee provided a strategic direction and management guidance for the Project while PMS managed daily activities.

6. UNDP/LOTFA and MOIA were found to be adaptive and responsive partners despite that there were some cooperation/communication issues during the implementation. UNDP long-term presence and partnership with MOIA and other ministries, technical capacities of the staff and strong accountability for results were recognized as the crucial elements for successful implementation of the Project.
7. The Project was relevant, appropriate and strategic to national goals and challenges and UNDP objectives. It provided GIROA with additional resources to strengthen the MOIA's payroll management capacity and support the envisaged transfer of LOTFA payroll management functions to MOIA. The Project was established by following a detailed analysis of barriers, issues, capacity gaps and priorities.
8. The Project was implemented as effectively as expected in delivering planned outputs since the major indicators, particularly under Output 2 and 5 (contributed to strengthened MOIA's payroll management capacity and the envisaged transfer of LOTFA payroll management functions to MOIA), have been achieved.
9. The Project was in general efficient although staff turn-over and implementation delays had resulted in the delayed decision-making processes and delayed achievements of the project results. The Project implementation efficiency was further undermined by the replacement of the WEPS system by the Afghan Personnel and Payroll Systems (APPS) which was funded and managed by the US Government through the CSTC-A starting from 15 February 2021 due to lack of communication and consultation with MOIA.
10. The Project made a reasonable contribution towards an improvement in the 6 output areas by implementing a series of activities as the target values of many output indicators have been achieved. The impact perspective remains the same while the impact potential of the Project remains very relevant and urgently needed for GIROA. However, at the time of the final evaluation, the impact of the Project is still at its earlier stages.
11. In theory, the Project was sustainable as it made contributions to a range of products and long-term capacity development of national implementing partners.

These products and capacity development, particularly in Output 2 and Output 5, will ensure the national sustainable development agenda after the Project ends. In practice, some of the most important outputs that have been produced by the Project need to be finalized and fully implemented by national implementing partners and additional resources need to be provided for the next phase of the Project. These were not possible due to foreclosure of the Project.

12. The human rights and gender equality issues were well addressed in the design, implementation, and monitoring of the interventions. In particular, both issues were clearly indicated in RRF, quarterly and annual progress reports, and implementation. Nevertheless, there was still a demand for designing human rights and inclusive gender specific logical chains targeting the Afghan National Police (ANP) during the Project design.

4.2 Lessons Learned

The following lessons learned have been drawn from the findings and conclusions:

1. A systematic design of resources and results framework (RRF) consisting of a set of activities (which was not the case of the Project), outputs, outcomes, and indicators with baseline and target values based on the Theory of Change enhances the transparency and efficiency of periodic monitoring and evaluation of the progress achieved by the Project.
2. Any updates in output/outcome indicators should require updates in activities, outputs/outcomes and objective; and vice versa. The output/outcome indicators with baseline and target values should remain unchanged after certain implementation period (e.g. Inception Phase), which was not the case of the Project.
3. Adoption of a pure UNDP DIM/LOTFA as an implementation modality with regular involvement of professional staff from national implementing partners in the Steering Committee/PMS team (which was the case of the Project) is an effective management instrument to ensure the contribution to good national ownership. Inclusive engagement of stakeholders, alignment with national priorities, and strong collaboration between PMS and technical divisions/agencies in the national implementing partners will ensure the ownership of the Project outputs for future

sustainability.

4. A project that is aligned with the national priorities, strategic plan and development goal of national implementing partner is often highly relevant. Responsiveness and consistency with the development demand of national implementing partner is among the most important factors that have successfully contributed to the achieved results.
5. The effectiveness and impact of the Project in forms of NIM/LOTFA modality is difficult to be measured and verified if the output indicators with baseline and target values keep changing during the implementation (which was the case of the Project), particularly in case that the project design does not include appropriate tools to quantify the outputs/outcome indicator values.
6. A well-functioning Project Steering Committee/board as an executive agency and a professional Project Management Support (PMS) as an implementing agency will ensure the project efficiency. The PSC/board supervises the project through providing a strategic direction and guidance while PMS manages the project through undertaking the routine daily activities.
7. It is important that the cross-cutting based expected results be part of the project activities, and outputs/outcomes with clear indicators in the RRF as well as part of reporting requirements in quarterly and annual reports in order to ensure the mainstreaming of cross-cutting issue in a project.

5. Recommendations

The recommendations based on the findings and conclusions above are given below:

1. The future similar project must develop a detailed Theory of Change (ToC) where the issues and gaps are appropriately addressed and assumptions are adequately made. In particular, the issues and gaps should be linked to the independent logical chains (outcome areas) while the assumptions should include the risks and the preconditions needed to be met before going to next phase of logical chains.
2. The future similar project must include a comprehensive RRF (logical framework) based on the ToC to promote the transparency and efficiency of periodic monitoring and evaluation of the progress achieved by the Project during the design phase.
3. The future similar project should update the RRF by:
 - Adding indicator for the objective/outcome;
 - Moving Indicator B, E (dropped in 2019), I (added in 2019) and N (added in 2021) represented training and capacity under Output 1 to Output 2;
 - Moving Indicator H (Dropped in 2019] and X (New added in 2019) under Output 2 to Output 1;
 - Moving Indicator M (Number of awareness / outreach sessions on Human Rights and Police) and Indicator O (Support provided to the implementation of MOIA's Gender Action Roadmap 2020-2024) out of Output 1;
 - Moving Indicator O and Indicator X out of Output 2;
 - Improving Output 3 statement or improve indicators under Outputs 3; and
 - Updating the baseline values that are equal to target values.
4. The implementation of future similar project must take into account the logical chain from activities to outputs/outcomes, and to objective; and also the logical chain from output/outcomes, to indicators and to targets since both logical chains offer a valuable tool for managing and monitoring the project implementation. Any updates on indicators with target values must take into account another logical chain: from activities to output/outcomes, and to objective, and vice versa. In particular, any updates on indicators must also update the activities.
5. In addition to Project specific types of risks, the future similar project must work

with other professional institutions to develop an approach to identifying, measuring and managing the macro types of risks such as security risk that has significant impact on the survival of the Project and on the country so that the Project can develop its national ownership plan as early as possible.

6. The future similar project must focus on the outputs/outcomes that are highly relevant to donor's focus areas and GIROA priorities and policies, and UNDP Objectives, as well as target group needs. In particular, the Project must concentrate on Output 2 and Output 5 as they are highly relevant.
7. As presented in Section 3 of this report, for each output, there are still gaps of implementation, and % of targets that have not been reached. The future similar project should concentrate on the gap after the end of the Project in order to enhance the effectiveness.
8. In order to increase the effectiveness and impact of the Project, the future similar project should keep the indicators unchanged after inception report so the results progressed can be timely and accurately measured and verified during the implementation. In case that the indicators need to be updated, the Project should design and include appropriate tools to quantify the outputs/outcome indicator values.
9. Many of the most important outputs that have been produced by the Project remain to be finalized and fully implemented by MOIA. To ensure that the Project activities to date have the intended beneficial impact, it is essential that additional resources be provided for a post-Project to enable the much-needed operationalization and realization.
10. Given that the Project experienced a major delay and staff turnover during the implementation, the Project must focus on sustainability during the upcoming period. The Project is encouraged to develop a timely and pragmatic exit strategy along with a financial sustainability plan in a participatory manner with key stakeholders involved in the Project as well as close coordination with the donors to the Project. It must be outlining the issues, ways and means to smoothly phase-out and hand over the Project to national partners, to ensure sustainability and continuity.
11. The future similar project must design the activities to foster awareness of human rights, women empowerment and mainstreaming within MOIA, such as capacity

building for female employees to increase their participation in decision-making and in policy formulation associated with payroll management. More importantly, the Project must include more elaborate human rights and gender-specific indicators and targets in the RRF, M&E Plan, and in the preparation of progress and annual reports.

Annex 1: Terms of Reference

1. Background

UNDP Global Mission Statement

UNDP is the UN's global development network, an organization advocating for change and connecting countries to knowledge, experience, and resources to help people build a better life. We are on the ground in 166 countries, working with national counterparts on their own solutions to global and national development challenges.

UNDP Afghanistan Mission Statement

UNDP supports stabilization, state-building, governance, and development priorities in Afghanistan. UNDP support, in partnership with the Government, the United Nations system, the donor community and other development stakeholders, has contributed to institutional development efforts leading to positive impact on the lives of Afghan citizens. Over the years, UNDP support has spanned such milestone efforts as the adoption of the Constitution; Presidential, Parliamentary and Provincial Council elections; institutional development through capacity-building to the legislative, the judicial and executive arms of the state, and key ministries, Government agencies and commissions at the national and subnational levels.

UNDP has played a key role in the management of the Law-and-Order Trust Fund for Afghanistan (LOTFA) which, until 15th August 2021, supported the Government of the Islamic Republic of Afghanistan (GIROA) in developing and maintaining the national Police force in efforts to stabilize the internal security environment. Major demobilizations, disarmaments and rehabilitations and area-based livelihoods and reconstruction programmes have taken place nationwide. UNDP Programmes in Afghanistan have benefited from the very active support of donors. UNDP Afghanistan is committed to the highest standards of transparency and accountability and works in close coordination with the United Nations Assistance Mission in Afghanistan and the UN system as a whole to maximize the impact of its development efforts on the ground.

Organizational Context

Law and Order Trust Fund for Afghanistan (LOTFA)

UNDP has been supporting the Ministry of Interior Affairs (MOIA) of the Islamic Republic of Afghanistan, the Implementing Partner (IP), since 2002 to manage the non-fiduciary and fiduciary functions of the Payroll Management of the Afghan National Police (ANP) and General Directorate of Prisons and Detention Centers (GDPDC) through the Support to Payroll Management (SPM) Project. The SPM Project Document was approved by the Law and Order Trust Fund for Afghanistan (LOTFA) Multi-Partner Trust Fund (MPFT) (formerly called LOTFA) Steering Committee (formerly called Project Board) on 30 June 2015. The Project Document was subsequently revised in December-2016, -2018, and -2020. The project contributes to UNDP's CPD Outcome 2: Trust in and access to fair, effective, and accountable rule of law services is increased in accordance with applicable international human rights standards and the government's legal obligations. The SPM project aims to develop the required capacity for the MOIA to independently manage all non-fiduciary functions of the ANP and GDPDC payroll management including the management of Web-based Electronic Payroll System (WEPS). While UNDP operated and maintained WEPS on behalf of the IP, the IP has carried the majority of the non- fiduciary functions of the MOIA Payroll Management independently.

Support to Payroll Management Project (SPM)

The SPM is a dedicated payroll management project with approximately 40 national staff and 2 international staff working closely together with MOIA staff from the Budget & Finance, HR, and ICT departments to ensure timely payment of Salaries and incentives to the Afghan National Police (ANP) and Central Prison Department (CPD) officers.

The expected outcome of the SPM project is GIROA's (i.e., MOIA) ability to independently manage all non- fiduciary aspects of payroll for the ANP and CPD,

including producing relevant reports for donors in their specified formats. MOIA should also be able to manage the full range of functions related to payroll, i.e., human resources, accounting, and information and communication technology in a seamless manner.

Since its development the project has been divided into six outputs as follows:

- Output 1 entails having in place updated legislative, policy and regulatory framework and business processes, implemented and functional in support of independent MOIA payroll management.
- Output 2 entails MOIA personnel (in Payroll, Human Resources (HR), Finance and Budget as appropriate) being able to independently undertake all payroll inputs, processing and validation tasks to agreed and measurable standards, using the reliability, accuracy and timeliness of personnel data and payroll to support improved evidence-based planning, prioritization and decisions.
- Output 3 covers MOIA's payroll systems which should electronically be linked with HR systems, implemented and operational nationwide, and covers all pertinent and validated personnel. Three interconnected activity results are to be achieved for the overall achievement of this Output.
- Output 4 covers the provisions of the necessary infrastructures to support the full functionality of MOIA payroll systems during and after the SPM project.
- Output 5 is the core function of the SPM project as it entails the transfer of funds, on a timely and regular basis, to MOF for Police Pay.
- Output 6 is the SPM Project management component which is to ensure that the rest of the outputs get implemented in accordance with the Project Document and in a timely, efficient, accountable, and effective manner.

From 15 February 2021, the WEPS system was replaced by the Afghan Personnel and Payroll Systems (APPS) which was funded and managed by the US Government

through the CSTC-A. The scope of APPS covered only the ANP payroll and therefore WEPS continued to be used for the salaries of personnel of the GDPDC.

Following the 15 August 2021 incident whereby the *De facto* authority (Taliban) took over the government, LOTFA donors decided on 4 November 2021, to foreclose all LOTFA projects and the trust fund itself. The closure takes effect on 4 December 2021.

Basic project information is as follows:

PROJECT/OUTCOME INFORMATION		
Project/outcome title	MOIA independently manages all non-fiduciary aspects of its payroll for the Afghan National Police and General Directorate of Prisons and Detention Centers, including human resources, finance and ICT functions related to payroll operations, as well as reports for donors.	
Atlas ID	00089137	
Corporate outcome and output	Outcome 3: Strengthen resilience to shocks and crisis	
Country	Afghanistan	
Region	Asia Pacific	
Date project document signed	June 2015	
Project dates	Start	Planned end
	July 2015	December 2021
Project budget	USD 2,561,634,611	
Project expenditure at the time of evaluation	USD 172,145,244.26	
Funding source	LOTFA Trust Fund	
Implementing party³⁹	Ministry of Interior Affairs of Afghanistan (MOIA)	

2. Purpose of the Evaluation

Following the closure of the project, UNDP requires a **final evaluation** of the SPM project to cover the period 1st July 2015 to 4th December 2021, for two major purposes and derived research questions:

- i. Purpose of Accountability - to account for the results achieved with the resources allocated to the SPM project. Specifically, to assess the extent to which the design or the implementation process of a development intervention has contributed to its success, to identify the failure or success factors,

identifying the conditions in which the SPM project can be successfully replicated

- ii. Purpose of Learning – to learn from experience by understanding whether the SPM project has worked or not and the reasons for its failure or success. Specifically, to assess whether the resources allocated to the intervention have resulted in the planned outputs, outcomes and eventually impacts and whether the resources have been spent efficiently
- iii. Contribution to higher level results – to evaluate how the project contributed to Afghanistan Country Programme Document (CPD) Outputs and Outcomes and as well as relevant UNDP Strategic Plan Outcomes

This Evaluation is planned to be end-of project and independent as well as intended to assess the relevance, performance, management arrangements and success or failure of the project. It looks at signs of potential impact of project activities on beneficiaries and sustainability of results, including the impact to capacity development.

3. Scope of the Evaluation

The evaluation is forward looking and will capture effectively lessons learned and provide information on the nature, extent and where possible, the potential impact of the SPM project. The evaluation will assess the project design, scope, implementation status and the capacity to achieve the project objectives. It will collate and analyse lessons learned, challenges faced, and best practices obtained during implementation which could inform the programming strategy of similar interventions in the future.

The evaluation is expected to cover all project's outputs (1, 2, 3, 4, 5, 6), and specifically review the mid-term evaluation recommendations and evaluate progress made since it was carried out, particularly:

- a) Status of coordination pursuant to the ANP Human Resources Management, ANP IDs issuance by the MOIA, issue of “ghost police” and the payroll system.

- b) Effectiveness of WEPS system's transition into APPS.
- c) Status of "Payroll Unit Plan" and accompanying "Payroll Unit Capacity Building Plan" including a detailed "blueprint" for staffing of a new Payroll developed with the support of the project.
- d) Status of Training and Capacity Building of MOIA staff to fully assume responsibilities of the Payroll Unit.
- e) Payroll transition issues and status of outstanding donor conditions (three of the twelve conditions remained unmet as at last assessment—February 2021.
- f) Status of training for female MOIA personnel to perform payroll functions.
Assess the status of recommendation of the mid-term evaluation
- g) Assess the project design in terms of its relevance to the overall development situation at the national level, relevance to national strategies, and relevance to beneficiaries.
- h) Assess the cost-efficiency of project interventions.
- i) Assess the project impact on MOIA's IT development, transparency, and efficiency.
- j) Assess relevance and effectiveness of the project's strategy and approaches for the achievement of the project objectives.
- k) Assess performance of the project in terms of effectiveness, efficiency, and timeliness of producing the expected outputs.
- l) Assess the quality and timeliness of inputs, the reporting and monitoring system and extent to which these have been effective.
- m) Assess relevance of the project's management arrangements; identify advantages, bottlenecks and lessons learned with regard to the management arrangements.
- n) Analyze underlying factors beyond UNDP control that affect the achievement of the project results.

- o) Provide recommendations to key project stakeholders for future projects/ programme development.

Specific attention must be given to the evaluation criteria as defined by OECD/ DAC: relevance, effectiveness, efficiency, sustainability, and impact. The Evaluation should answer the following evaluation questions:

Relevance. The extent to which the objectives of the SPM project are consistent with beneficiaries' requirements, country needs, global priorities (SDGs) and partners' and donors' policies. This includes looking whether the overall objectives of the intervention conformed to existing policies, whether this policy represents a priority for the partner country and, for intervention targeted to the administration, the extent to which the design of the intervention and its implementation take into account the actual functioning of the administrative system.

- What is the value/relevance of the intervention in relation to the national and international partners' policies and priorities?
- How effective was SPM in garnering national ownership of the activities?
- What were good practices? Where was the project not able to deliver on enhancing national ownership and why?
- How much support did the Government provide to SPM's efforts to garner national ownership?

Effectiveness. The extent to which the SPM's objectives were achieved, or are expected to be achieved, taking into account their relative importance. Provide a comprehensive analysis of the effectiveness of implementation of SPM, with regards to the relation between the inputs, outputs, and activities, analyzing whether these are logical and commensurate with the needs and resources allocated to the project. Analyze the quality of program design. Analyze whether activities are achieving

satisfactory results in relation to stated objectives short and long term. The evaluation should review all outputs of SPM and respond to the below questions:

- Has SPM successfully delivered on the results as identified under each of the project outputs? What were the major factors that influenced the achievement or non-achievement of the objectives?
- Did the ANP and GDPDC personnel funded through SPM received their monthly remunerations in a timely and effectively manner in all 34 provinces.
- How has sustained salary payment of ANP led to increased presence of ANP across the country? Is there a logical correlation between the amount of funding towards salary payment and growth of the police force over time?
- Has the Web-enabled Electronic Payroll System (WEPS) and Electronic Funds Transfer (EFT) contributed towards accountability and transparency in police salary payment at police payroll stations (PHQs, ANCOP, ABP and CPD)?
- How effective was the governance arrangement of the project? To what extent has there been collaboration and communication among UNDP, donors and MOIA at the central level? How effective have the capacity development initiatives undertaken by SPM been? Have the initiatives been adequate and resulted in sustainable capacity in the target MOIA departments at the central, provincial and regional offices?
- How effective has SPM been in addressing the challenges in salary payments through different mechanisms i.e., WEPS/ APPS, Trusted agent and mobile money?
- Has the capacity development support of SPM to the ANP led to an increased public financial management capability within MOIA?
- How effective and efficient were the lines of reporting between UNDP and MOIA, and

how clear was the division of responsibilities and accountability of various functions and activities between the government and UNDP?

- How was the overall project designing process? Was it designed through a consultative process with MOIA counterparts, donors and other stakeholder?
- Was the oversight role provided by the UNDP country office effective? Were there oversight control mechanisms in place and was UNDP successful in fulfilling this function?
- How effective was the international partners' role in SPM including funding, implementation of activities, communication and overall coordination?

Efficiency is assessed through a measure of how economically resources/inputs (funds, expertise, time, etc.) are converted to results. Particularly,

- How efficiently were funding, staff, and other resources used to achieve the expected results of the project?
- Based on cost-benefit analysis what conclusions can be drawn regarding 'value for money' and cost related efficiencies or inefficiencies in implementing SPM?
- What was the quality and timeliness of the implementation of activities and the responsiveness of the project to adapt and respond to changes and challenges?
- What were the risks and how effective was expectation management?
- Were the organizational structures, management, planning and implementation processes effective and efficient?
- Did the project/intervention use the resources in the most economical manner to achieve its objectives? Have the resources invested led to the achievement of the intended results?
- How effective and efficient was UNDP's support in each of the various areas where UNDP was involved (UNDP support at the central, provincial, operational and technical level)?

Sustainability. Sustainability is understood as the continuation of benefits from a development intervention after major development assistance has been completed.

- What is the sustainability of the results achieved, with focus on capacities built and ability of the institutions to operate with reduced international technical assistance in the future?
- How predictably and regularly had resources been supplied to SPM?
- To what extent were SPM capacity building initiatives/trainings sustainable and what are the longer- term effects?

Impact. Positive or negative, primary or secondary long-term effects produced by the SPM project interventions, directly or indirectly, intended or unintended.

- What were the unintended effects from the SPM project interventions (negative and positive¹⁴)?
- What are the results of intervention in terms of changes in the lives of beneficiaries against set indicators?
- To what extent has SPM impacted the wider objective of re-building the ANP? What changes, both positive and negative, both intended and unintended, can be attributed to the interventions?
- What is the estimated impact of the SPM funding on overall security in the country?
- What were the intended and unintended aspects of the program related to the political, security and developmental dimensions?

4. Methodology

One International Consultant (IC) will be hired to engage in a consultative process with the relevant International Community, LOTFA Project Board members, UNDP Country

¹The qualification of positive versus negative effects of an intervention requires a normative judgement. This judgement should be made clear in the evaluation

Office (CO), and to assess the challenges and processes and provide recommendations.

The IC will propose an evaluation methodology and agree on a detailed plan for the assignment as part of the evaluation inception report. The methodology will include:

- **Desk study:** The IC should examine all relevant SPM documents (including project design, work plans, progress, quarterly and annual progress reports, assessments, board documents, monitoring reports, etc.). These documents will be provided by UNDP.
- **Development and finalization of methodology:** The IC will have a kick-off meeting with relevant counterparts and will finalize the tools for collection and analysis of data. This will be done in close consultation and discussion with UNDP CO, SPM project management, and donors.
- **Interviewing stakeholders:** The evaluator should also hold interviews with key focal points in SPM, senior management and other key focal points in UNDP, key managerial and advisory staff in LOTFA TFMU, and representatives of donor partners contributing to SPM need to be interviewed.
- **Review and finalization of report:** The draft of the evaluation report will be shared with all stakeholders for feedback/ comments and inputs incorporated as applicable in the final report.

Annex 2: List of Documents Reviewed

1	Terms of Reference
2	Project Action Document
3	Project revisions (4x)
4	UNAMA 2020 Report
5	SIGAR Report 1 st quarterly 2021
6	Annual Progress Report 2016-December 2016
7	Annual Progress Report January 2017–December 2017
8	Annual Progress Report January 2018–December 2018
9	Annual Progress Report January 2019–December 2019
10	Annual Progress Report January 2019–December 2019
11	Annual Progress Report January 2020–December 2020-
12	Afghanistan National Peace And Development Framework (ANFDP II) 2021 to 2025
13	Afghanistan National Peace And Development Framework (ANFDP) 2017 to 2021
14	MOIA Strategic Plan (MISP) 2018-2021
15	Terms of Reference Law and Order Trust Fund for Afghanistan 2018
16	Project Action Document
18	UNAMA 2020 Report
18	SIGAR Report 1st quarter 2021
19	SIGAR Report 4 st quarter 2020
20	Annual Progress Report 2016-December 2016
21	Annual Progress Report January 2017–December 2017
22	Annual Progress Report January 2018–December 2018
23	Annual Progress Report January 2019–December 2019
24	Annual Progress Report January 2019–December 2019
25	Annual Progress Report January 2020–December 2020-
26	Afghanistan National Peace And Development Framework (ANFDP II) 2021 to 2025
27	MA reports 2020
28	Mission Reports
29	Training Reports
30	LOTFA MPTF TOR
31	Monitoring Agent Report January February 2020
32	SPM Organogram
33	SPM Annual Work Plan, 2021
34	AFG Strategic Plan 2020-2025
35	Global Peace Index 220
36	Interagency HRDPP Guidance Note
37	UNAMA 2020 Report
39	Enhancing Security and Stability In Afghanistan, Department of Defense Report to US Congress, 2020
40	Support to Payroll Management SPM Project Extension, Signed 18 December 2016
41	SPM Extension No. 2
42	SPM Extension No.3
43	Ministry of Interior Affairs, Islamic Republic of Afghanistan Compliance Assessment with Donor Conditions on Payroll Transition Report, RSM , 2017
44	Mid-term Evaluation of the SPM Project, Report, 2018
45	MOIA_HACT- MCA Report, Grant Thornton, 2015
46	National Implementation by the Government of UNDP Supported Projects: Guidelines and Procedures, 2011
47	Project Management Implementation Guidelines, UNDP, 2009
48	Law and Order Trust Fund (LOTFA), 1 July 2015–December 2016
49	SPM Transition Plan Donors Condition Monitoring Framework Progress Report, 2019
50	UNDP Financial Regulations and Rules, 2012
51	Management Response to the Mid Term Evaluation of UNDP SPM Recommendations

Annex 3: List of Persons Interviewed

Name	Position	Organization	Address	Role in the Project	Email and Phone Number
Sainey Ceesay	Project Manager, SPM	Project Manager			Sainey.ceesay@undp.org
Anisha Thapa and DEU team	Head of DEU	UNDP, Afghanistan			anisha.thapa@undp.org
Chencho Dorjee	Portfolio Specialist	UNDP, Afghanistan			chencho.dorjee@undp.org
Senior Management	Resident Representative and Senior Deputy Resident Representative	UNDP, Afghanistan			Abdallah.Aldardari@undp.org Surayo.buzurukova@undp.org
Hiroko Massey	LOTFA Trust Fund Manager	LOTFA Trust Fund			hiroko.massey@undp.org

Annex 4: Evaluation Matrix

Parameter	Evaluation Question	Source of Evidence	Data collection method
<u>Relevance:</u>	<ol style="list-style-type: none"> 1. To what extent was the Project in line with the national development priorities, the country programme's outputs and outcomes, the UNDP Strategic Plan, and the SDGs? 2. To what extent does the Project contribute to the theory of change for the relevant country programme outcome especially in addressing SPM ? 3. What comparative advantages did UNDP bring to the SPM/public finance in Afghanistan? 	<p>PD, questionnaire, quarterly and annual progress reports</p> <p>PD, questionnaire, quarterly and annual progress reports</p> <p>PD, questionnaire, quarterly and annual progress reports</p>	<p>desk study and consultation</p> <p>theory of change</p> <p>desk study and consultation</p>
<u>Efficiency:</u>	<ol style="list-style-type: none"> 4. To what extent have resources been used efficiently? Have activities supporting the payroll management been cost-effective? 5. To what extent was the Project management structure as outlined in the Project Document efficient in generating the expected results? 6. To what extent have Project activities been delivered in a timely manner? 7. To what extent do the M&E systems utilized by UNDP ensure efficient Project management? 	<p>PD, questionnaire, quarterly and annual progress reports</p> <p>PD, questionnaire, quarterly and annual progress reports</p> <p>PD, questionnaire, quarterly and annual progress reports</p> <p>PD, questionnaire, quarterly and annual progress reports</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Effectiveness:</u>	<ol style="list-style-type: none"> 8. To what extent were the project outputs achieved especially in achieving desired outcome based on approved results framework? What factors contributed to effectiveness or ineffectiveness? 9. In which areas did the Project have the greatest achievements? Why and what have been the supporting factors? How can the Project build on or expand these achievements? 10. In which areas did the Project have the fewest achievements? What have been the constraining factors and why? How can or could they be overcome? 11. What, if any, alternative strategies would have been more effective in achieving the Project's objectives? 	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Impacts:</u>	<ol style="list-style-type: none"> 1. How have the Project deliverables impacted SPM/public finance? 2. Has the Project helped make a significant impact on the way the national partners perform their expected objectives? 	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p>

Parameter	Evaluation Question	Source of Evidence	Data collection method
	<p>3. Was capacity (individuals, institution, systems) built through the actions of the Project?</p> <p>4. Could observed changes in capacities (human, institutional, etc.) at country/local level be linked to the contribution of the UNDP?</p> <p>5. Could any unintended positive or negative impacts be observed as a consequence of the Project?</p>	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Sustainability:</u>	<p>6. To what extent does the national ownership of the results and the likely ability of project-supported interventions to continue to deliver benefits for an extended period of time after completion are ensured?</p> <p>7. To what extent will financial and economic resources be available to sustain the benefits achieved by the Project?</p> <p>8. Are there any financial, social, economic, environmental, or political risks that may jeopardize sustainability of Project outputs?</p> <p>9. To what extent did UNDP interventions have well-designed and well-planned exit strategies?</p>	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Project Design:</u>	<p>10. To what extent did the design of the Project help in achieving its own goals?</p> <p>11. Were the context, problems, needs and priorities well analysed while designing the Project?</p> <p>12. Were there clear objectives and a clear strategy?</p> <p>13. Were there clear baselines indicators and/or benchmarks for performance?</p> <p>14. Was the process of Project design sufficiently participatory? Was there any impact of the process?</p>	<p>PD and questionnaire</p> <p>PD and questionnaire</p> <p>PD and questionnaire</p> <p>PD and questionnaire</p> <p>PD and questionnaire</p>	<p>desk study</p> <p>desk study</p> <p>desk study</p> <p>desk study</p> <p>desk study</p>
<u>Project Implementation:</u>	<p>15. Were the Project management arrangements appropriate at implementation and strategic level?</p> <p>16. How responsive has the management been to the changing needs of the Project?</p> <p>17. How adequate was the M&E system in measuring the progress towards achieving objectives</p>	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>

Parameter	Evaluation Question	Source of Evidence	Data collection method
	<p>18. How have in-country stakeholders been involved in project implementation?</p> <p>19. To what extent were Project management and implementation participatory and is this participation contributing towards achievement of the Project objectives?</p>	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Promotion of human development</u>	<p>20. To what extent have poor, indigenous and physically challenged, women and other disadvantaged and marginalized groups benefited from the work of UNDP in the country?</p> <p>21. To what extent have gender equality and the empowerment of women been addressed in the design, implementation, and monitoring of the Project?</p> <p>22. To what extent has the Project contributed to gender equality, the empowerment of women and the realization of human rights? To what extent women are involved in the implementation of the Project indirectly or directly.</p>	<p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p> <p>PD, questionnaire, quarterly, annual progress reports, Final Evaluation Report, and Final Report</p>	<p>desk study and consultation</p> <p>desk study and consultation</p> <p>desk study and consultation</p>
<u>Lesson learned from past experience</u>	<p>23. What are the lessons learned, good practices, innovations, and challenges from the project implementation?</p> <p>24. Do you have any additional comments, ideas or suggestions about how to improve similar Project?</p>	<p>Questionnaire</p> <p>questionnaire</p>	<p>desk study and consultation</p> <p>desk study and consultation</p>

Annex 5: Results and Resources Framework

EXPECTED OUTPUTS	OUTPUT INDICATORS	BASELINE										
		Years										
		Value	Target 2017	Actual 2017	Target 2018	Actual 2018	Target 2019	Actual 2019	Target 2020	Actual 2020	Target 2021	Actual 2021
Output 1: Updated policies implemented, business processes developed and applied to support independent MOIA Payroll management.	A: [Achieved in 2017] Payroll Standard Operating Procedures (SOPs) manual in place	No SOPs /operations manual in place/30 (2018)	Yes, PMPM in place and distributed to all relevant departments	PMPM finalised and endorsed.			n/a		n/a		n/a	
	B: [Dropped in 2019] Number of MOIA staff trained on Payroll SOPs manual	0	200	251	230 (All relevant trained staff able to apply the manual).	251 (including 3 women).	n/a		n/a		n/a	
	C: [Dropped in 2019] Percentage of payroll stations using approved payroll SOPs manual	Communication products printed (2018)	At least 75% compliance	80% compliance	At least 75% compliance	100%	n/a		n/a		n/a	
	D: Number of communication products (charts/leaflets/posters/brochures etc.) on compensation, remunerations, and entitlements produced and disseminated to provincial payroll stations	40,000 copies/8,000 copies (2020)/120,000 (2021)/0 (2018)	All payroll stations receive communication products; and an assessment of police	0 (Outreach and awareness package finalised)	All payroll stations receive communication products; and an assessment of police	74,000 communication products printed and distributed to all 144 payroll stations.	80,000 copies distributed	80,000 copies distributed	120,000 copies	120,300	40,000	0

			awareness of the compensati on and entitlement s conducted		awareness of the compensati on and entitlement s conducted.							
	E: [Dropped in 2019] Number of TV and Radio programmes/ spots to educate the ANP and CPD on their benefits, entitlements, complaints etc produced and broadcasted	0	36 Radio broadcasts , 9 TV broadcasts (by region), disseminati on of radio spots (270 times) to regional radio stations and TV spots (90 times)	0 (Procuremen t process finalised.)	6 radio spots produced, disseminati on of radio spots (21 times) to regional radio stations.	0 (Off- track: The relevant activities have been cancelled due to potential vendors' high proposed costs.)	n/a		n/a		n/a	
	F: [Dropped in 2018] Percentage of MOIA police personnel in receipt of monthly pay slips and current annual pension statement (disaggregated by gender)	0%	50%	n/a		n/a	n/a		n/a		n/a	
	G: [Dropped in 2018] Number of pay structure review recommendations adpoted and implemented	TBD (currently N/A)	1-2 to be implement ed (Same as baseline)	5 recommenda tions reviewed,		n/a	n/a		n/a		n/a	

			none implemented									
H: [New added in 2019] Payroll Standard Operating Procedures manual revised per APPS application and distributed to users	No		n/a		n/a	YES (The revised Manual is printed and distributed to users)	NO (APPS has not been operationalized)	NO	NO	Yes	NO	
I: [New added in 2019] Number of MOIA staff trained on revised Payroll manual as per APPS	0		n/a		n/a	150	0	150	0	150	0	
J: [New added in 2019] Percentage of payroll stations using revised Payroll manual as per APPS	0%		n/a		n/a	50%	0%	50%	0%	100%	0%%	
K: [New added in 2019] MOIA incentives streamlined and updated in the revised Payroll manual	No		n/a		n/a	Yes	NO	NO	NO	Yes	NO	
L: [New added in 2021] Percentage of payroll stations using APPS T&A	100%		n/a		n/a	n/a		n/a		100%	100%%	
M: [New added in 2021] Number of awareness / outreach sessions on Human Rights and Police	0		n/a		n/a	n/a		n/a		10	0	

	N: [New added in 2021] National Conference on "HR, IHL, and Police" held	No		n/a		n/a	n/a		n/a		Yes	NO
	O: [New added in 2021] Support provided to the implementation of MOIA's Gender Action Roadmap 2020-2024	No		n/a		n/a	n/a		n/a		Yes	NO
Output 2: Capacity of MOIA personnel (in Payroll, ICT Human Resources, Finance and Budget as appropriate) improved to undertake all payroll processes and tasks to agreed standards	A: [Dropped in 2018] Number of MOIA staff trained in finance (disaggregated by gender)	90 (all male)/150 (all male) (2018)	190	163 (males)	190 (Cumulative)	258 (including 7 women)	n/a		n/a		n/a	
	B: [Dropped in 2018] Number of MOIA staff trained in human resource functions (disaggregated by gender)	150 (all male)/2018	190	167 (163 males, 4 females)	190 (Cumulative)	258 (including 7 women)	n/a		n/a		n/a	
	C: [Wording changed in 2019] Number of MOIA staff trained in Payroll Management, WEPS/APPS (disaggregated by gender)	300/1010 (2021)/14 (2018)	180	163 (163 males)	190 (Cumulative)	258 (including 7 women)	868 (Cumulative)	1090 (including 42 females)	1310 (Cumulative)	20	1310 (Cumulative)	0
	D: [Dropped in 2018] Number of MOIA ICT staff trained on WEPS network monitoring (disaggregated by gender)	0	68 (34 provinces)	n/a					n/a		n/a	
	E: [Achieved in 2020] Number of MOIA staff co- located with SPM staff	4/0 (2018)	10	14	20	14	20	17	17	0	n/a	

F: [Dropped in 2019] Percentage of the twinning and mentoring programme workplan implemented (Q1=25%; Q2=50%; Q3=75%; Q4=100%)	0% (draft detailed twinning programme developed)	100% implementation of work plan	100%	100%	100%	n/a		n/a		n/a	
G: [Dropped in 2019] Number of MOIA staff enrolled in professional certification programmes (disaggregated by gender)	50% (2017 average)	20%	5.71%	10 (cumulative)	16	n/a		n/a		n/a	
H: [Dropped in 2019] Standard Operating Procedures (SOPs) manual for reconciliation in place	50%	SOPs manual on reconciliation in place	Yes, SOPs manual on reconciliation in place			YES (The revised Manual is printed and distributed to users)	NO (APPS has not been operationalized)	n/a		n/a	
I: [Achieved in 2020] Number of MOIA staff trained on validation and reconciliation (disaggregated by gender)	0	10	11	20	6	23	21 (All Male)	23	0	n/a	
J: [Dropped in 2018] Number of provinces with WEPS Payroll/AFMIS expenditure fully reconciled by year to date	15 provinces partially reconciled/100% (2018)	34	34	34	3	n/a		n/a		n/a	
K: [Achieved in 2017] Standard data collection tools and methodology for MOIA PERSTAT in place	No standard data collection tool in	Yes, Standard data collection tool for	80% of PPHQs completed and			n/a		n/a		n/a	

	PERSTAT/0 (2018)	PERSTAT in place (Monthly TWGs include fully reconciled WEPS and PERSTAT statistics)	submitted the template								
L: [Dropped in 2019] Number of MOIA staff trained on payroll related internal control policy/framework to improve transparency and accountability (disaggregated by gender)	0	190	163			n/a		n/a		n/a	
M: [Dropped in 2018] Percentage of ineligible expenses identified by MA	59%	15% decline in annual figures	0.4%			n/a		n/a		n/a	
N: [Dropped in 2018] Percentage reduction in quarterly MA findings (total of EV, PV and Systems findings)	50% (average)	20% cumulative decline	0% (cumulative)			n/a		n/a		n/a	
O: [Wording changed in 2019] Number of provinces /Mustofiates using the provided barcode readers to approve digital M16 to facilitate data	0/34 (2021)	34	2			34	34	34	34	34	34

verification and reconciliation											
P: [New added in 2018] [Dropped in 2019] Number of MOIA staff trained on finance, HR and payroll management (disaggregated by gender)	163 (all male)		n/a			n/a		n/a		n/a	
Q: [New added in 2018] [Dropped in 2019] Number of MOIA 'twinning' staff with SPM staff	14		n/a			n/a		n/a		n/a	
R: [New added in 2018] [Dropped in 2019] M16s generated outside WEPS as a % average of variances with AFMIS	13% (2017 average)		n/a			n/a		n/a		n/a	
S: [New added in 2018] [Dropped in 2019] Percentage of PPHQs submitting new PERSTAT template on monthly basis	50%		n/a			n/a		n/a		n/a	
T: [New added in 2018] [Dropped in 2019] Percentage of 'resolved' MA findings out of total findings	100%		n/a			n/a		n/a		n/a	
U: [New added in 2019] [Achieved in 2020] Number of MOIA staff trained in Professional accountancy (disaggregated by gender)	24 males enrolled (8 have passed 4 out of 7 papers, 16 have passed		n/a		n/a	At least 5 completed all the 7 papers and 10	20 males enrolled; 2 completed all 7 papers; 3 completed	12 completed all 7 papers	4 completed all 7 papers	n/a	

	2 out of 7 papers)					completed 4 papers	at least 4 papers.				
V: [New added in 2019] [Achieved in 2020] Number of MOIA staff trained in leadership and change management courses (disaggregated by gender)	25		n/a		n/a	100	0	100	0	n/a	
X: [New added in 2019] Standard Operating Procedures (SOPs) manual for reconciliation updated in accordance with APPS	No		n/a		n/a	YES (Updated SOPs manual for reconciliation is distributed among relevant personnel)	NO (APPS is not operational yet)	YES	NO	YES	NO
Y: [New added in 2019] [Achieved in 2020] Time and attendance monthly reporting template developed for MoIA to improve the quality of HR reports	Not developed		n/a		n/a	Developed	Developed	Developed	Developed	n/a	
Z: [New added in 2019] Number of MOIA (OIG) staff provided with orientation training on payroll processes to facilitate their audit work	10/0(2021)		n/a		n/a	20	0	20	0	15	0

Output 3: MOIA payroll system (WEPS) and HR system (AHRIMS) fully updated and reconciled to support the MAs' assurance work and facilitate	AA: [New added in 2021] Number of MOIA staff trained on inactive backpay module (disaggregated by gender)	0		n/a		n/a	n/a		n/a		21	0
	AB: [New added in 2021] Number of OIG staff enrolled in Professional audit training (CIIA) (disaggregated by gender)	0		n/a		n/a	n/a		n/a		10	0
	AC: [New added in 2021] Number of MOIA staff trained in tailor made public financial management course (disaggregated by gender)	0		n/a		n/a	n/a		n/a		15	0
	A: [Dropped in 2019] Percentage of ANPs with valid ID Cards in Payroll System	63%	100% and continuous updating	81%	100%	100%	n/a		n/a		n/a	
	B: [Dropped in 2018] Percentage of ANPs matched with HR System (AHRIMS)	24%	100%	51%		n/a	n/a		n/a		n/a	
	C: Number of new initiatives/ improvements introduced in WEPS to function optimally	3 (GIS, online ticketing system, Digital M16, software upgrade implemented); 18	8	8	8	9	12	15	20	2	20	0

data migration to APPS		(2021)/5 (2018)										
	D: Percentage of ANPs paid by EFT (disaggregated by gender)	88%/94% (2021)	95%	90%	95%	93.22%	99%	92.78% (2.34% female)	95%	Male 97.34% (2.66% Female)	96%	95%
	E: Percentage of GDPDC paid by EFT (disaggregated by gender)	86%/100%(2021)	100%	100%	100%	100%	100%	100% (4.68% female)	100%	100% (Male 95.38% 4.62% Female)	100%	100%
	F: Percentage of Payroll stations that processed salaries on time	98%/99% (2021)	100%	99%	99%	98.7%	100%	100%	100%	100%	100%	99%
	G: [Dropped in 2019] Percentage of police salary paid through mobile banking	2%	6%	2%	6%	2.52%	n/a		n/a		n/a	
	H: [New added in 2019] [Dropped in 2020] Number of PAI-verified ANPs enrolled in WEPS	107487		n/a		n/a	124,629	114,663 (December)	124629	113436 (September 2020)	n/a	
	I: [New added in 2019] Number of registered personnel paid through Mobile Banking	2710/4400 (2021)		n/a		n/a	3,710	4,279	4,279	4,083	4,600	5%
Output 4: MOIA infrastructure provision supports	A: Percentage of ANP payroll stations with fixed MOIA intranet connectivity	95%/100% (2021)	100%	100%			100%	100%	100%	100%	100%	100%
	B: [Dropped in 2019] Percentage of GDPDC	0%	100%	40%	100%	0%	n/a		n/a		n/a	

100 per cent functionality of MOIA payroll systems	payroll stations with fixed MOIA intranet connectivity											
	C: Number of payroll stations with delayed salaries due to connectivity issues	3/0 (2021)	0	0	0	0	0	0	0	0	0	0
	D: [Dropped in 2019] Indicator D: Percentage rating of the DRR Plan implemented: Phase-1: Site Inspection and Selection; Phase-2: Contract Formulation; Phase-3: System Commissioning; Phase-4: Documentation & Training; Phase-5: Handover	40% (Phases 1 & 2)	100% (Phase 4 & 5)	40% (Phases 1 & 2), Same as baseline	100% (Phase 4 & 5)	90%	n/a		n/a		n/a	
	E: [New added in 2021] DRR site is up and running 100% of the time	100%		n/a		n/a	n/a		n/a		100%	100%
Output 5: Funds transferred by UNDP to MOF for Police Pay	A: Percentage of payroll stations able to process monthly salary within 15 days of close of solar month	98%/100 (2021)	100%	99%			100%	100%	100%	99%	100%	100%
	B: [Dropped in 2018] Percentage of expenditure outturn over cash made available to MOF	77%	80%	99%		n/a	n/a		n/a		n/a	
	C: Number of police officers paid disaggregated by gender	149,718 ANP (147,400	157,000 (ANP Full Tashkil)	147,308 ANP; 5,742 GDPDC			124,629 (ANP Full Tashkeel);	Total ANP and GDPDC	124,629 (ANP Full Tashkeel);	Total ANP within Tashkeel):	136,177 (Full Tashkeel):	125,868 ANP: (114,850

		males; 2,318 females); 5,743 CPD (5,536 males; 207 females); 106,420 ANP (103,559 males; 2,861 female); 7,016 GDPDC (6,693 males; 323 female) (2021)		(ANP: 144,347 males; 2,961 females; GDPDC: 5,462 males, 280 females)			7,456 CPD (Full Tashkeel)	paid within Tashkeel (December 2019): 121,779 Total ANP: 114,663 (111,980 male; 2,683 female) Total GDPDC: 7,116 (6,783 male; 333 female)	7,456 CPD (Full Tashkeel)	106,475 (103,648 male; 2,827 female) Total GDPDC within Tashkeel: 7,126 (6,797 male; 329 female)	ANP 124,628+ ALP 11,549; (Full Tashkeel): GDPDC 7,456	males, 4071 females) 6,947 GDPDC: (6,620 males; 327 female)
Output 6: Governance and accountability of LOTFA management and implementation improved	A: [Dropped in 2018] Level of donor satisfaction on LOTFA reporting and information sharing (on a 10 points scale)	7 out of 10		n/a		n/a	n/a		n/a		n/a	
	B: [Dropped in 2018] Level of donor satisfaction on effective functioning of LOTFA governance structure (on a 10 points scale)	7 out of 10		n/a		n/a	n/a		n/a		n/a	
	C: Project budget financial delivery rate	0%		n/a		n/a	80%		80%		80%	

Source: Annual Progress Report and Final Report, SPM