



USAID | UGANDA

Governance, Accountability, Participation and Performance (GAPP) Program



TERMS OF REFERENCE

END OF PROJECT EVALUATION

**“CONTRIBUTE TO EQUITABLE AND SUSTAINABLE REVENUE
GENERATION FOR IMPROVED SERVICE DELIVERY IN KITGUM,
LAMWO AND PADER DISTRICTS”**

1.0 Background and context of the Project

According to a United Nations Development Program (UNDP) study¹, Local Governments (LG) have experienced challenges in mobilizing and sustaining local revenue performance over the years with registered declines in total own source of revenues started from Ug. Shs.130 bn in FY 1997/98 to a low level of Ug Shs 70 bn in FY 2003/04. Moreover a baseline study conducted by SEATINI Uganda in 2013 also reported that Kitgum, Lamwo and Pader districts were only able to raise shs. 346.5 million, shs.141.4million and shs. 215.5 million respectively in a period of 3 financial years 2009/10- 2012/13 respectively. As such these local governments have over the years remained dependent on conditional and other grants from the central governments with minimal resource flexibility to fulfill their responsibilities of delivering key social and economic services including: agriculture extension services, public health services, primary and secondary education, roads, water and sanitation. Among the attributable causes of low local revenue mobilization performance among local governments is the limited capacity of local governments to identify, collect and allocate locally raised revenues. And yet on the other hand the limited capacity of citizens at local level to participate, engage and hold duty bearers around how revenues are mobilized, allocated and utilized remains low. Moreover the existing legal and policy frameworks for creating an enabling environment for effective mobilization of local revenues at the local level remain but weak and in some instances unavailable.

Over the years, there have been efforts in place by various actors to address these challenges. The Government of Uganda has put in place a Memorandum of Understanding (MOU) between local governments, Uganda Revenue Authority and Uganda Registration Service Bureau to enhance the capacity of local governments to formalize and register businesses and other entities to be able generate more revenue. Local Government Finance Commission (LGFC) has been implementing a programme to improve the performance of local governments in revenue mobilisation through creation of local revenue databases for all the local revenue sources, developing new and update local revenue registers, assist in developing local revenue enhancement work plans and build the capacities of LGs in local revenue administration. Other partners like Advocates Coalition for Development and Environment (ACODE) and Uganda Local Governments Association (ULGA) have also been carrying out a performance score card to strengthen citizen's demand for effective public service delivery and accountability.

In the same vein, SEATINI Uganda in partnership with KIWEPI with support from USAID and UKAID through the GAPP program implemented a two year project (2014-2016) aimed at enhancing Opportunities for Local Revenue Mobilisation and Accountability for Improved Service Delivery in Kitgum, Pader and Lamwo District. The project greatly contributed to enhancing the capacity of stakeholders (government officials, private sector, civil society organisations, community based organisations, and media) to mobilise equitably, more local revenues for sustainable and improved service delivery; raised awareness among the stakeholders (citizens/tax payers, government officials, private sector, civil society organisations, community based organisations, and media) on the linkage between revenue mobilisation and accountability, and demand for improved service delivery at district and sub county level; and strengthened district level platforms/forums for stakeholder engagement in revenue mobilisation, accountability and policy advocacy at local and national levels. During the second phase (2016-2018), SEATINI Uganda in partnership with KIWEPI aimed to contribute to equitable and sustainable revenue generation for improved service delivery in Kitgum, Lamwo and Pader districts. In the second phase

¹ UNDP 2014, Decentralisation and Local Development in Uganda

SEATINI Uganda scaled up its coverage in all three districts to include all sub counties and town councils to realize more impact.

The overall objective of the project is to “**contribute to equitable and sustainable revenue generation for improved service delivery in Kitgum, Lamwo and Pader districts by 2018.**”

1.2 Project objectives

- To strengthen the capacity of targeted local governments’ technical and political staff to identify, collect and allocate local revenue for improved service delivery by 2018.
- To increase community awareness and engagement on revenue mobilisation, allocation and utilisation processes for improved service delivery by targeted local governments by 2018.
- To improve the policy and practice environment affecting local revenue mobilisation, utilisation and allocation by 2018.

1.3 Main Objectives of the Evaluation

Relevance

- Assess the design and focus of the project
- Assess the extent to which stated objectives and major outputs/results were achieved and identify factors that were enabling and disabling
- Assess the relevance of the project (i.e. appropriateness in relation to the needs and problem it addressed)
- Were the inputs and strategies identified realistic, appropriate and adequate to achieve the results

Effectiveness

- Describe the management processes, partnership with KIWEPI and appropriateness in supporting delivery desired/planned results?
- How effective were the strategies and tools used in the implementation of the project?
- How effective has the project been in responding to the needs of the beneficiaries and what results were achieved?

Efficiency

- Was the process of achieving results efficient? Specifically did the actual or expected results (outputs and outcomes) justify the costs incurred?
- Were the resources sufficient and effectively utilized?
- Are there more efficient ways and means of delivering more and better results (outputs and outcomes) with the available inputs?
- What were the strengths, challenges, lessons learned and best practices showing how they can be replicated for future projects

Sustainability

- To what extent are the benefits of the projects likely to be sustained after the completion of this project?
- What is the likelihood of continuation and sustainability of project outcomes and benefits after the completion of the project?

- Describe key factors that will require attention in order to improve prospects of sustainability of project outcomes and the potential for replication of the approach?
- What are the recommendations for similar support in future (The recommendations should provide comprehensive proposals for future interventions based on the current evaluation findings)?

1.4 Proposed Methodology

The evaluation will use a participatory methodology. Interviews will be carried with project staff from SEATINI Uganda, KIWEPI and USAID/UK-GAPP selected partners and beneficiaries of the project for example civil society organisations (CSOs), Members of Parliament, Government Representatives, from various government entities like Local Government Finance Commission. The evaluation process will also include desk review, field visits and other data collection techniques as agreed on by the consultant and project partners.

1.5 Scope of the evaluation

The project evaluation should establish achievement of stated objectives/results, performance, challenges, best practices, lessons learnt, impact and sustainability as well as project relevance, effectiveness and efficiency. It will involve beneficiaries, implementers, partners and other stakeholders to determine the extent to which the project satisfied donor requirements and met all the specified targets for scope, budget, schedule and quality. The evaluation will also assess the effectiveness of processes and methods used by the project and review the project assumptions on which the project strategies were designed. It will also evaluate the achievements as outlined in the log frame matrix in the project document.

1.6. Deliverables

The consultant is expected to produce the following:

- An inception report (with his/her interpretation of the TORs and statement of methodology as well as data collection tools)
- A first draft report for review
- A second draft for validation
- A final comprehensive evaluation report for the Project

1.7 Reporting

The consultant will during the course of this assignment report to the Country Director and Programme Officer Financing for Development/Tax Justice- SEATINI Uganda

1.8 Timeframe

The evaluation will run for one month

Proposed Work plan

Activity	Deliverables	Timeframe	Responsible Person
Expression of Interest	Terms of Reference	13 th September 2018	SEATINI Uganda
Identification and recruitment of consultant	List of Expressions of Interest	20-21 st September 2018	SEATINI Uganda
Review of TORs and relevant project documents		25 th September 2018	Consultant
Development and submission of inception report including	Inception Report	27 th September 2018	Consultant

methodology and tools			
Review of tools, methodology and timelines		28 th September 2018	SEATINI Uganda
Field work and review of relevant literature		1 st -18 th October 2018	Consultant
Presentation of first draft	First Draft	19 th October 2018	Consultant
Review of the first draft		22 nd -25 th October 2018	SEATINI-U, GAPP
Validation exercise/meeting for the revised draft		26 th October 2018	SEATINI –U, GAPP
Submission of final report	Final Evaluation Report	30 th October 2018	Consultant

1.9 Proposed format of Evaluation Report

1. Cover page
2. Table of Contents
3. An Executive summary – that includes the major findings of the evaluation and summarize conclusions and recommendations
4. Chapter One – Introduction, includes the objectives of the evaluation
5. Chapter Two – Methodology and Tools used
6. Chapter Three – Findings of the evaluation study
 - A presentation of the findings and analysis there of (including unexpected relevant findings). All objectives and research questions should be addressed
 - A presentation on findings on the relevance of the project, outcomes and challenges
7. Chapter Four – Conclusions and Recommendations

1.10 Annexes

- The terms of reference
- The techniques used for data collection (including the people interviewed and locations visited; the list of questions used or “interview guide” or topic list (also for possible group discussions); list of interviewees.

1.11 Submission of proposal

Interested candidates should submit their technical and financial proposals addressed to the Country Director: SEATINI Uganda, email: seatini@infocom.co.ug, nregina@seatiniuganda.org. P.O.Box 3138, Kampala, Uganda, Plot 806.Block 213. Bukoto – Kisaasi Road by **Wednesday 19th September 2018**.

The technical proposal should include the proposed methodology, the qualifications of the consultant and referees for previous similar work done in the past. The financial proposal should highlight the expected fee for the work. (Technical and Financial proposal should presented in or one envelope).