

## Ex-post evaluation

### Capital goods project, Benin

<b>Title</b>	Alleviating poverty to support SCRP – Capital goods project and administration of public finances (complementary measure)		
<b>Sector and CRS code</b>	Multisector aid (CRS 43010)		
<b>Project number</b>	2008 66 582 and 2008 70 279		
<b>Commissioned by</b>	Federal Ministry for Economic Cooperation and Development (BMZ)		
<b>Recipient/Project-executing agency</b>	Ministry of Economy and Finance (MEF)		
<b>Project volume/ Financing instrument</b>	EUR 10 million (capital goods project) + EUR 1 million budget funds grant (complementary measure)		
<b>Project duration</b>	2011–2019		
<b>Year of report</b>	2023	<b>Year of random sample</b>	2023

## Objectives and project outline

The FC project aimed to support the reform efforts of the Beninese government and to contribute to the efficient implementation of the SCRP Growth and Poverty Reduction Strategy by helping five sector ministries with the introduction and application of the procurement law that came into force at the time and by supporting the procurement of priority capital goods. Public finance management should also be strengthened as part of a complementary measure. At impact level, the objective was to improve the performance of the administration (public finances and procurement) (structural objective) and to contribute to improving the living conditions of the affected population/users (material objective).

## Key findings

The coherence of the project, the positive effects at the level of the individual investment measures and the ownership determined during the evaluation on the part of the Ministry of Finance and the beneficiary institutions are all to be regarded as positive. However, the slow implementation and the associated administrative effort, the discontinuation of the complementary measure and the only limited sustainability due to a lack of financing for maintenance and repair lead to the project being assessed as “moderately successful” overall.

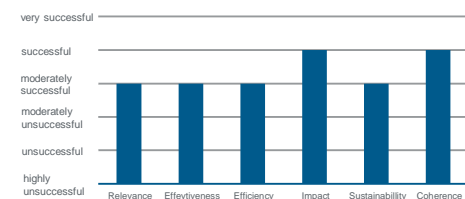
The project had the following strengths in particular:

- Strong involvement of sector ministries and beneficiary institutions, which has significantly strengthened the ownership of the partners
- Competence and flexibility of the responsible implementation consultant
- Visible effects at the level of individual projects

Weaknesses of the project include:

- No clear demarcation of the individual measure in the design
- Severe delays associated with high administrative burden
- Termination of the complementary measure and the associated loss of funds

Overall rating:  
moderately successful



## Conclusions

The following lessons learned should be noted:

- When financing sub-measures as part of co-financing, it is very important to clearly define one's own project and set a realistic level of ambition.
- Complex projects require a strong presence of the responsible consultant and a clear understanding of roles and responsibilities.
- In projects with many decision-makers, the will and commitment of each individual is decisive for a successful project.

## Ex post evaluation – rating according to OECD-DAC criteria

### General conditions and classification of the project

The project was embedded in the Beninese government’s growth and poverty reduction strategy (*Stratégie de Croissance pour la Réduction de la Pauvreté – SCR*P). A key component of the SCR*P* was the achievement of defined targets in the five core areas: (i) sustainable growth and economic transformation, (ii) infrastructure development, (iii) strengthening human capital, (iv) promotion of good governance and (v) balanced and sustainable development of the country. Management took place through a programme of priority actions (*Programme d’Actions Prioritaires – PAP*) and regular follow-up of reform implementation based on defined key indicators. While other donors provided general budget support to support the financing of the SCR*P*, FC implemented its project as an individual project. Nevertheless, the German side also participated in the annual joint progress review in the context of a *Revue Conjointe* (RC) and actively participated in the policy dialogue.

### Brief description of the project

The project supported the financing of priority investment expenditure by the Beninese government as part of the national growth and poverty reduction strategy with the aim of contributing to improving the living conditions of Benin’s population. In addition, the five sector ministries through which the project was implemented were supported in the introduction of new procurement regulations and supported by an implementation consultant during the call for tenders as part of the FC measure. In addition to improving the performance of the administration with regard to procurement processes, the aim was also to strengthen the capacities of the Beninese tax authority as part of an accompanying measure. The FC volume amounted to EUR 10 million for the main measure and EUR 1 million for the accompanying measure (both budget funds grant).

### Map of the project country including project areas/locations

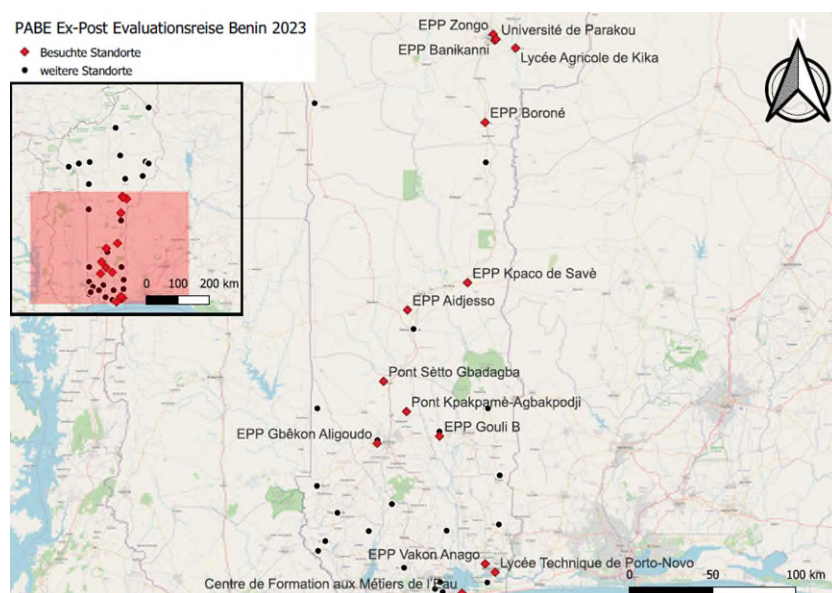


Figure: Own representation; data source© OpenStreetMap contributors,  
Licence: <https://www.openstreetmap.org/copyright>

Br

## breakdown of total costs

		Inv. (planned)	Inv. (actual)	Accompa- nying meas- ure (planned)	Accompa- nying meas- ure (actual)
<b>Investment costs (total)</b>	<b>EUR million</b>	<b>10</b>	<b>9.98</b>	<b>1</b>	<b>0.24</b>
Counterpart contribution <sup>1</sup>	EUR million	0	0	0	0
Debt financing	EUR million	10	9.98	1	0.24
<i>Of which BMZ funds</i>	<i>EUR million</i>	<i>10</i>	<i>9.98</i>	<i>1</i>	<i>0.24</i>

## Rating according to OECD-DAC criteria

### Relevance

#### *Policy and priority focus*

At the time the project was prepared, Benin was one of the poorest countries in the world (HDI rank 161 out of 179 in 2008); according to a 2007 study by the IMF, 37% of the population lived below the poverty line. In 2007, the Beninese government adopted the second national poverty reduction strategy (*Stratégie de Croissance pour la Réduction de la Pauvreté*, SCRCP) to achieve the MDGs in various sectors. A Priority Action Plan (PAP) was established for the implementation of the SCRCP, which reflected the specific investment needs of the individual sector ministries. At the same time, there was a high need for reform, especially in the area of public financial management. Improving governance was a central point of the poverty reduction strategy.

The FC project aimed to support the reform efforts of the Beninese government and contribute to the efficient implementation of the SCRCP by helping five sector ministries with the introduction and application of the procurement law that came into force at the time (*Code des Marchés* 2009) and supporting the procurement of priority capital goods. Capital goods (e.g. larger machines), which were considered essential for the efficient and effective implementation of the SCRCP, were only available to a limited extent at the time due to a lack of financing and long procurement cycles. At the same time, the accompanying measure was intended to advise and support the public finance administration in the introduction of tax ID numbers (*Identifiant Fiscal Unique*, IFU). The Beninese government's administrative capacities were strengthened in a targeted manner through the project, thus creating important conditions for increasing self-generated revenue.

#### *Focus on needs and capacities of participants and stakeholders*

The project was implemented on the basis of the sector strategies of the five partner ministries depicted in the SCRCP (1. Pre- and primary school education, 2. Secondary education and vocational training, 3. Higher education and science, 4. Transport and 5. Water & Energy) and the resulting priority investment needs, which were also reflected in the PAP. According to the SCRCP, the entire Beninese population, in particular the poor, was defined as the project's target group. There were no thematic or regional restrictions, investments were spread across the country. The topic of gender was addressed in the SCRCP as a cross-cutting topic and was reflected in several sub-indicators. However, gender or the promotion of women did not play an explicit role in the FC project.

The specific individual measures financed by the project were only selected during implementation. The partner ministries were free to propose a list of measures to be financed. The requirements were then reviewed by the implementation consultant on the basis of predefined criteria and validated by KfW.

The advice at government level (procurement units of the individual sector ministries, as well as the tax authorities via the accompanying measure) was based on the needs identified in advance. The target group therefore

<sup>1</sup> Much of the SCRCP national poverty reduction strategy was financed by the Beninese government itself. Benin's financial participation was not originally planned for the financing of this individual project. As a result of adjustments to the project, the Beninese government eventually provided important own contributions, which were never quantified during implementation, but which are referred to in the following text.

included the employees of these institutions in particular, whose capacity was to be strengthened. However, due to irreconcilable differences between the consultant and the tax authority DGI, the accompanying measure was terminated early. **Appropriateness of design**

At the time of designing the project, other donors supported the implementation of the Beninese poverty reduction strategy and reform efforts through budget support, i.e. they contributed to the state budget to support the financing of the programme as a whole and actively participated in the policy dialogue in parallel. The German side was also very keen to participate in the donor exchange and contribute to the implementation of the SCRPs. However, the use of accompanying budget support was not possible at the time after careful appraisal of fiduciary risks. Nevertheless, the project's target system was strongly oriented towards that of the SCRPs, which only partially reflected the individual project in question. At the same time, the FC contribution of EUR 10 million was not enough to compensate for the lack of systemic leverage of German budget support – after all, the costs for the SCRPs were estimated at EUR 3.2 billion at the time. Furthermore, after the end of the community donor programme in 2015, there was no further supervision and evaluation of progress, although some project-specific indicators did relate to this. From today's perspective, it would have been better to adapt the objectives more closely to the individual project and set a more realistic level of ambition.

As part of the ex post evaluation, the target system was adapted accordingly (cf. graph). The impact logic can be described as follows: The provision of capital goods and smaller infrastructure (output) and their sustainable use (outcome) aim to contribute to the efficient implementation of the SCRPs. The training of officials (output) was intended to increase their performance (outcome) and thus strengthen central administrative units for the successful implementation of the SCRPs. As part of the accompanying measure, the advice and equipment provided to the tax authorities (output) was intended to strengthen the administration of public finances (outcome) and thus promote another central administrative unit.

At impact level, the objective is twofold and is:

- 1) The performance of central administration (public finances and procurement) is improved (structural objective).
- 2) By financing selected measures from the priority investment plan, a contribution was made to improving the living conditions of the affected population/users (material objective).

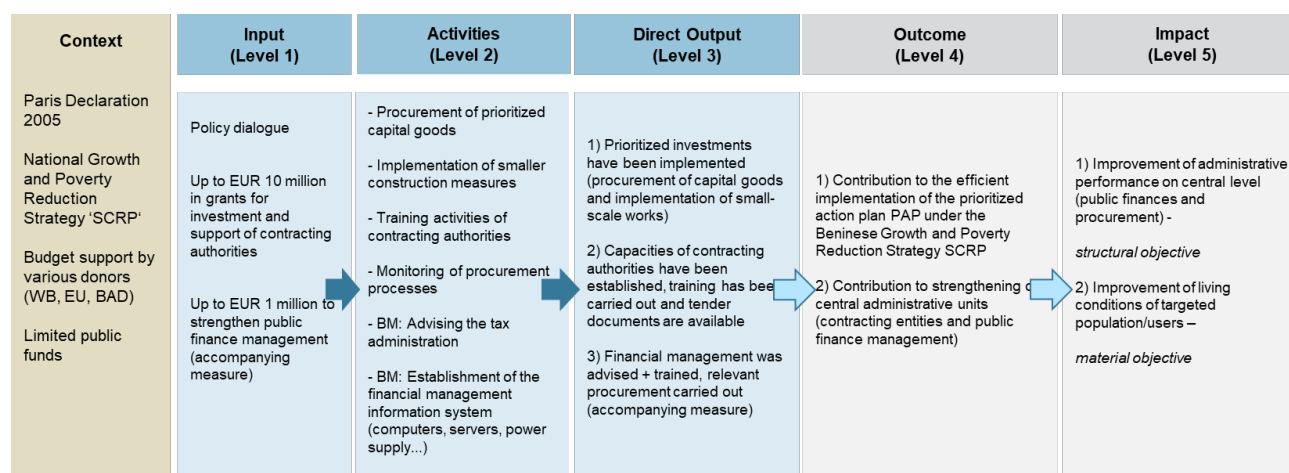


Image: Own representation of the impact logic

FC attempted to achieve the greatest possible impact with regard to the introduction of the new awarding procedures using the multi-sectoral approach. The areas of education, transport and water/energy are the cornerstones of successful development. If you look at the “colourful bouquet” of (sometimes very small-scale) measures financed by the project, there are few synergy effects at first glance. This is also the result of the evaluation of the third growth and poverty reduction strategy (SCRPs 2011–2015) from 2016. Nevertheless, each individual investment of the FC project had its justification from the perspective at the time and also from today's perspective. In addition, the combined approach of training/coaching and subsequent practical application of what has been learned is rated positively.

### **Response to changes/adaptability**

At the time of the project appraisal, the individual measures to be financed had not yet been determined. Contrary to the plan, not only capital goods were ultimately procured, but smaller construction measures were also implemented and a number of consumables were financed in order to optimally meet the needs of the sector ministries. The cost estimate of the individual investments was also difficult, so that the list/number of investments was adjusted several times to the budget availability. Although these adjustments resulted in numerous delays, all parties involved showed a high degree of flexibility with regard to the changes.

#### **Summary of the rating:**

The achievement of the Millennium Development Goals was a major challenge for Benin at the time of the project appraisal. The role of the national poverty reduction strategy was central to this and its concerted support was regarded by many donors as *state-of-the-art*. From today's perspective, although all individual measures financed in the FC project corresponded to the Beninese government's priority action plan and the real needs of the individual sector ministries, the SCRPs did not meet the requirement of a strict impact logic, including the capacity to leverage synergies. An imbalance in the German approach also resulted from the fact that, with the removal of the budget support originally planned, the influence in the political dialogue diminished and could only be brought in to a limited extent via the general donor dialogue. While the combination of a ministry-level accompanying measure to support reform efforts and the financial contribution to the implementation of the SCRPs is considered to be very relevant, the early termination of the accompanying measure indicates that it was not sufficiently embedded in the overall concept. Overall, the project is rated as moderately relevant.

**Relevance: 3**

### **Coherence**

#### **Internal coherence:**

The project was in line with the priorities agreed between the German Federal Government and the Beninese Government. It made a direct contribution to meeting the Millennium Development Goals and complemented existing German DC approaches in the focus areas at the time of water, decentralisation and resource conservation. Improvements (including greater transparency) were promised through targeted support in the area of awards of contracts and public finance administration, from which other DC projects would also benefit.

TC provided advice on the implementation of the SCRPs. Together with embassy and desk officers for economic cooperation, they also participated in the political dialogue as a member of a working group of donors who had signed a framework agreement to support the SCRPs (*Appui Budgétaire Conjoint – ABC*). The regular meetings of the ABC Group enabled the donor community to contribute to the concrete implementation of the SCRPs and to incorporate its experience from the priority sectors. An annual *Revue Conjointe* (RC) took place, in which the German side also participated and critically discussed the progress in the implementation of the SCRPs.

#### **External coherence**

According to the Paris Declaration from 2005, expectations of better donor coordination, harmonisation of approaches and the demand for greater "alignment" (alignment with the partners' priorities) were very high at the time of project preparation. The present project was therefore fully integrated into the national planning. The Beninese government played the leading role, and national systems and procedures were used for implementation. The sector strategies of the beneficiary ministries and the government's priority action plan were recognised as the working basis. The FC project responded relatively flexibly to their needs and priorities.

At the same time, FC had a greater say in the specific advisory services and investment measures to be financed compared to the donors who provided budget support, and thus had greater control over the use of the funds. Due to the intensive donor coordination, in which the German side also participated – especially as part of the project preparation – although the German Federal Government did not provide budget support, the project was assigned the identifier PBA 1. Regular meetings were held for the supervision of SCRPs implementation progress.



In addition, the partner dialogue took place as part of various subgroups at sector level. It is regrettable that during the implementation of the FC project, complementarity with other donors and with the partners' own contribution was not tracked and documented even more closely in order to better measure synergy effects and the contribution to achieving the SCRP objectives. After the end of Phase III of the poverty reduction strategy (2011–2015), GIZ and UNDP commissioned an ex post evaluation of the SCRP.

**Summary of the rating:**

The project was derived directly from the poverty reduction strategy of the Beninese government and thus promoted the partners' ownership. It complemented the previous involvement of German DC and other donors very well – also thanks to the intensive exchange in the project's preparatory phase. Good governance remains a focal point of German DC to this day. The coherence and complementarity with parallel investments in the SCRP could have been tracked and documented even better during implementation, but is rated as successful.

**Coherence: 2**

**Effectiveness**

The objectives and impact indicators originally defined for the project were partly related to the implementation of the poverty reduction strategy and the policy matrix of general budget support, which, however, only partially reflect the individual project presented here. In order to define the project more clearly and set a more realistic ambition level, the target and indicators at outcome level were slightly adjusted as part of the EPE.

The objective adjusted as part of the final evaluation was The government has been supported in the efficient implementation of the Priority Action Plan (PAP) under the Beninese Growth and Poverty Reduction Strategy (SCRP) and central administrative units have been strengthened. The target achievement at outcome level is summarised in the table below:

Indicator	Status during PA	Target value PA/EPE	Actual value at final inspection (optional)	Actual value at EPE
(1. – PA) Priority investments (goods and smaller construction measures) in accordance with PAP are financed promptly and used appropriately	n/a	60% after year 1 90% after year 2	>90% (2019)	Value achieved
(2. – NEW) Maintenance is ensured	n/a	n/a	partially achieved	value partially achieved
(3. – PA) Over the duration of the project, the implementation of the SCRP, including the inherent gender indicators, is rated as satisfactory by both the Beninese government and the donors as part of the Revue Conjointe	n/a	satisfactory	last rated as satisfactory in 2014	According to the EPE of SCRP III (UNDP/GIZ report from 2016), the results and impacts of the poverty reduction strategy are significantly below expectations after its end  Value not achieved
(4. – PA) The duration of award processes is reduced as part of the FC project and beyond	Deliveries: 88 days Services: 80 days	Deliveries: 55 days Services: 65 days	Deliveries: 26 days Services: 20 days Construction work: 40 days	No current values available

	Construction work: 91 days  (SCRP 2010)	Construction work: 75 days	(SCRP 2014 progress report)	According to the consultant's final report, the awarding processes for deliveries took between 69 and 627 days, for the smaller construction work between 71 and 299 days  Value not achieved
(CM 1. – PA) The number of taxpayers registered via IFU will increase by at least 20% by the end of the CM.	93,202 (2012)	111,842 (2015)	At final inspection 2016: 242,836	Value 2022: 916,618  Value achieved
(CM 2. – PA) The realisation rate (income/planned income) of the tax revenues at the end of the project is at least 95% with a simultaneous continuous increase in planned real income of at least 5% p.a. in the three years after the start of the project	(2012) 101.3% realisation rate, FCFA 282.3 billion planned revenue	(2015) 95% realisation rate, FCFA 326.8 billion planned revenue	(2015) 102.8% realisation rate and FCFA 388.3 billion planned revenue	Revenue 2022: FCFA 840.01 billion  (DGI Annual Report 2022)  Value met in relation to revenue increase
(CM 3. – NEW) The information system is used	n/a	n/a	Not met, component terminated	Value not met, component terminated

### Contribution to achieving targets

The FC project focused on advising the five sector ministries on the introduction of the new awarding procedures and their application for the procurement of priority capital goods. The implementation consultant responsible for the project accompanied the ministries in all tenders financed from the FC project and also organised a cross-ministry training workshop. The focus here was on *quality assurance* of the mostly international public tenders, and less on the speed of processing. The coordination processes were relatively time-consuming, and some bidders were inexperienced in dealing with the new procedures and documents. As a result, some procurement processes had to be terminated and repeated, which in some cases led to severe delays in the course of the project. As can be seen in the table above (Indicator 4), the experience gained from the project with regard to the duration of the award of contracts does not correspond in any way to the official figures reported in the SCR policy matrix, the exact source of which could not be named for the evaluation mission. However, it can be assumed that these average values do not refer exclusively to international public procurement processes and are therefore not directly comparable with the values determined from the project.

Although the duration of the procurement processes must be assessed as unsatisfactory overall, the consultant made an important contribution to ensuring compliance with the new procedures and strengthening the capacities in the procurement units of the five sector ministries, which played a decisive role in the efficient implementation of the SCR. The following investments were made as part of the FC project:

- Primary education component: Construction of 30 (instead of 24 planned) school buildings (with three classrooms each, some also with office for administration + storage room) and latrine blocks. The cost of the first invitation to tender was significantly lower than expected, which allowed the Ministry to increase the number

of schools from 24 to 30 and also to finance 18 wells in the schools that did not yet have one. In addition, the 30 new school buildings and 75 existing buildings at other locations were equipped with furniture (tables, benches and chairs).

- Secondary education and vocational training: Equipment of Lycée Technique Industriel de Porto-Novo (supply of materials and machinery for laboratories and workshops) and Lycée Technique Agricole de Kika (purchase of tractors, ploughs and other machinery)
- Higher education sector: Procurement of laboratory equipment and materials
- Ministry for Water and Energy: Equipment of the Centre de Formation aux Metiers de l'Eau (CFME) of the Société Nationale des Eaux du Bénin (SONEB), procurement of various equipment and (consumable) goods for units of the Ministry.
- Infrastructure and transport: Delivery and installation of 6 (instead of 15 planned) metal bridges; the building of the road connection and ramps was carried out as an own contribution by Benin. In the case of the metal bridges, the spans and thus the costs per bridge had been significantly underestimated, so that instead of the planned 15 bridges, only six could ultimately be installed.

All financed measures were part of the PAP and thus contributed directly to the implementation of the SCRP. The needs were identified directly by the beneficiary institutions, reported to the Ministry and subsequently verified by the consultant, so that the individual procurements and investments precisely matched the needs of the respective target group. All procured equipment was inventoried and labelled with reference to the project. Overall, after visiting some of the locations, the mission came away with a positive impression with regard to the appropriate use of the investments. 89% of the project budget went to the above-mentioned procurements and construction measures, which makes Indicator 1 particularly important.

The close involvement of the beneficiaries led, among other things, to the procurement of consumer goods via the project, which were required for the effective use of the equipment and laboratory equipment. It was only at the agricultural vocational school in Kika that incorrect purchases were detected at the outset: for example, a large seed drill was purchased here, for which the existing tractors were not effective enough. Nevertheless, according to the director, it was used in lessons and thus provided a benefit. The mission also considered it normal that initial failures and signs of wear and tear occur with deliveries, some of which were made nine years ago.

However, the maintenance and repair of infrastructure and equipment (Indicator 2) is a challenge for most beneficiary institutions due to a lack of funds (see section on Sustainability). What stood out in this context during the evaluation mission was the University of Parakou, which recruited an external technical expert to maintain the laboratory equipment (Faculty of Medicine and Institute of Agriculture), who services the equipment four times a year.

The *Revue Conjointe* arrived at an overall satisfactory rating up to 2014. An evaluation of the third growth and poverty reduction strategy (SCRP 2011–2015) from 2016 was significantly more critical in terms of results and shows that actual implementation was significantly below expectations (Indicator 3). Most of the objectives were not achieved, and the results in terms of living conditions and poverty in the population are moderate. In addition to concluding only a small part of the 850 measures originally defined as priorities by the end of 2015 (between 9 and 27% depending on the core area)<sup>2</sup>, the study particularly laments the lack of synergy effects that would have been necessary for effectively alleviating poverty. During the implementation period of the third poverty reduction strategy, poverty in the country even increased (from 36% in 2011 to 40% in 2015). However, the overall result of this indicator could not be influenced by the individual project in question, which is why it should only be considered marginally in the evaluation.

As part of the one-year accompanying measure, the tax authority received support in the nationwide introduction of uniform tax identification numbers, which was intended to contribute to improving public finance management (in concrete terms: to improving the revenue side). In addition to receiving advice from a consultant recruited separately for this purpose (improvement of administrative processes, awareness campaigns, etc.), various supplies and services should also have been identified and procured in the second step (including IT equipment, materials for public relations work, etc.). However, the latter no longer happened, as the accompanying measure had to be

---

<sup>2</sup> A large part was still ongoing and not yet completed. However, 138 measures were cancelled due to lack of financing.



terminated after repeated disagreements between the tax authority and the consultant. The outputs of the accompanying measure were therefore not delivered as planned. According to indicators, the development of the tax authority has nevertheless been very positive. According to the DGI annual report, tax revenue in 2022 amounted to FCFA 840.01 billion, almost doubling since 2015. All large and medium-sized companies now have an IFU and even complete their tax returns online. Only smaller companies and private individuals continue to pose challenges to the authority. Even if the consultant provided specific added value for the authority, his contribution to achieving the objectives and improving the revenue situation cannot be defined and measured.

### ***Quality of implementation***

Overall, the quality of the project's management and implementation can be rated as positive. As mentioned above, the concrete investments were only determined as part of the implementation and after recruitment of the implementation consultant. The latter demonstrated a high degree of flexibility to respond to the different needs and numerous changes and to ensure quality assurance in this multi-sectoral project. In addition, the consultant's proactive demeanour and the continuity in filling the team leadership position made a significant contribution to ensuring that the project could be implemented as agreed despite significant delays.

The Ministry of Finance, as the contract partner and responsible body for the overall project, appointed a central coordinator for the implementation, but regretted as part of the evaluation mission that it was not better positioned to support the project. The coordination effort with the five sector ministries was enormous, and the lack of capacities on all sides often made the process more difficult. At the same time, the intensive involvement of the beneficiary ministries and beneficiary institutions can be seen as a decisive factor for the successful implementation of the project. It is also worth mentioning the positive own contribution from the Beninese side, which made the delivery and installation of the metal bridges possible in the first place.

With regard to the accompanying measure, it is very regrettable that despite intensive efforts, no solution could be found to the conflict between the tax authority and the consultant, which ultimately meant that a large part of the budget was not used for the accompanying measure. A greater willingness to compromise and cooperate would have been desirable here. Overall, in this complex project, it is evident how much the will and the commitment of individuals are ultimately decisive for successful implementation.

### ***Unintended consequences (positive or negative)***

During the site visits and with the help of interviews, it was noted as an unintended positive consequence at the level of the primary school component that the wells and latrines built on the school premises were also partly used by the surrounding population. At some locations, the wells were managed by parent initiatives that also sell the water to local residents for a small fee – the parents' association then decides on the exact use of the revenue together with the school management. In addition to this positive example, there was also the negative case in which the surrounding population damaged or soiled wells and latrines through improper use. The background is that most schools are located on an open, spacious site, and many headteachers complained about the absence of a barrier (wall) as part of the evaluation mission. At some locations, the latrines have been locked – but this means that they are also only available to schoolchildren on request.

### ***Summary of the rating:***

The intended objectives of the measure were predominantly achieved, although three of the seven defined indicators were rated as not met. However, not all results (especially development of the SCRP and tax authority) are directly attributable to the implementation of the individual project. Since 89% of the investment budget has gone into measures that have led to successful target achievement with regard to Indicator 1, this indicator must be given special weighting. The planned investments were implemented as planned and are being used appropriately. This means that the target achievement is regarded as moderately successful.

### **Effectiveness: 3**

### **Efficiency**

### ***Production efficiency***

In keeping with budget support logic, the project pursued a multi-sectoral approach and was carried out across five different ministries. According to the original plan, the financial framework provided (EUR 10 million) was to finance consultancy services and large-volume capital goods – all within a very ambitious 24-month time frame. The costs for the implementation consultant were estimated at 10% (EUR 1 million) during the appraisal.

The implementation consultant always checked and confirmed the appropriateness of the tenders (deliveries and construction). The costs for the construction of the school buildings were significantly lower than the estimated costs, which enabled the construction of six further school buildings. A total of 67 orders were awarded and contracts signed by the sector ministries accompanied by the consultant. Where possible, the individual awards of contracts were bundled in order to limit the number of award processes and increase efficiency.

Nevertheless, there were considerable delays in the implementation of the project. Initially, the very complex co-ordination processes as to which measures could be financed as part of the project and the validation of the final lists took a lot of time. In addition, there were several personnel changes in key positions (consultant, ministries) during implementation, difficulties in budget planning of individual sector ministries (awarding of contracts had to be postponed as the ministries had failed to take into account the contracts in budget planning), the financial settlement via a special account with the *Trésor Public* proved to be inefficient (severe delays in paying invoices from suppliers and construction companies). Some construction companies showed financial and organisational weaknesses – in two cases the implementation consultant had to intervene and take over.

Contrary to what was originally planned, in addition to larger capital goods, smaller construction measures were also implemented and small consumer goods were financed. In addition, metal bridges were supplied, but only on the condition that the Beninese side would provide the required construction work itself beforehand (bearings and access ramp), which however presented a challenge and caused considerable delays. During the course of the project, the role of the implementation consultant changed from a purely advisory one to the Beninese partners to that of a planning and construction monitoring engineer, which entailed various amendments to his contract.

Although the consultant supervised all procurement processes and ensured the correct application of the new procedures, there were numerous cancellations/re-tenders and, in some cases, severe delays until the signing of the contract. The purchase of the bridges in particular took a long time, and the tender had to be adjusted and repeated in the meantime. The structural requirements for the installation of the bridges were not met for a long time. Even at the time of the final inspection by KfW, it was not yet possible to drive on all bridges, as the access ramps (part of the Beninese own contribution) had not yet been fully completed in some cases.

The implementation consultant started work in June 2011, but the last bridge was not delivered until December 2018, and the project was completed in early 2019. The implementation phase was thus extended to 7.5 years. Although seven amendments to the consulting contract were made during the course of the project's implementation, consulting costs only increased moderately to EUR 1,143,294, which accounts for 11.5% of the total budget of the main measure and can therefore be considered appropriate.

EUR 1 million was available for the accompanying measure, the implementation of which was scheduled to take 12 months. As already mentioned, not all outputs were delivered to the tax authority, the measure was terminated early. An amount of around EUR 750 thousand could therefore not be implemented. The pure consulting costs provided under the accompanying measure were tendered in an international public award procedure and therefore awarded in competition, and can therefore be considered appropriate overall. However, when the measure was discontinued, there were major discussions about the actual output. The final invoice was only approved by the executing agency after several months. The coordination effort for the consulting services provided was clearly excessive and unsatisfactory.

### ***Allocation efficiency***

Carrying out a feasibility study as with a classic project approach would probably have helped to structure and specify the project more clearly in advance and thus to implement it more quickly – but the results would certainly not have been the same. From the perspective of the evaluation mission, it is thanks to the open nature of the measure that it was possible to respond so well to the needs of the individual sector ministries and react flexibly

to necessary (budget) adjustments. Due to their complexity, the concrete impacts achieved could not have been achieved by an alternative design of the measure.

The focus of the measure was on the introduction of the new awarding procedures, which is why the aim was to achieve as many awarding offices as possible in the ministries. Practice in the application thus automatically led to the “colourful bouquet” of investments that were ultimately made. Restricting this more thematically or geographically would have been difficult to justify due to the individual project’s integration into the national poverty reduction strategy. At the same time, it is regrettable that, as part of the implementation of the project, it was not communicated and documented more clearly how the measures from the FC project specifically supplemented the other measures from the PAP and contributed to achieving the SCRP objectives. It is also regrettable that the results of the project were not more strongly incorporated into the overarching SCRP policy dialogue and vice versa. These could have been the comparative advantages of budget support, but it was not available as an FC instrument.

Transferring the responsibility for creating the structural conditions for the delivery of the bridges to the project-executing agency was not effective from the point of view of the approach. This resulted in significant delays and almost even to termination of the component. Here, the project should have consistently borne the total costs in order to meet its own qualitative requirements and to ensure faster processing.

**Summary of the rating:**

The high need for agreement and coordination effort, the significant delays in the implementation of the main measure and the early termination of the accompanying measure are to be assessed as unsatisfactory. At the same time, a large part of the output was delivered in a completely acceptable period of time. The planned implementation period of 24 months must subsequently be assessed as unrealistic, especially since it did not take into account the construction of the infrastructure (schools + bridges), which was mainly responsible for the delays. Furthermore, despite a significant extension of the implementation period, the costs for the implementation consultant were kept within the framework, and the number of individual measures was largely implemented as originally planned. From an efficiency perspective, the project is significantly below expectations, but the positive results dominate and it is rated as moderately successful.

**Efficiency: 3**

**Impact**

*Overarching developmental changes (intended)*

The target adjusted as part of the EPE was to make a contribution to improving (i) the performance of central administration (public finances and procurement) (structural objective) and (ii) living conditions of the affected population/users (material objective).

Achievement of the adjusted objective at the impact level can be summarised as follows:

Indicator	Status PA	Target value at PA	Value at final inspection	Actual value at EPE
(1) Tax ratio in relation to GDP*	14.9% (in 2011)	–	14% (in 2019)	14.1% (in 2021)
(2) Transparency of public financial management**	–	–	49/100 (OBS score in 2019)	65/100 (in 2021)
(3) Corruption***	36/100 (Corruption Perception Index 2012)	–	41/100 (2019)	43/100 (2022)

(4) Number of complaints related to procurement procedures	–	–	48 (in 2019)	122 (in 2022)
(5) Proportion of poor people	36.2% (in 2011)	In accordance with MDG, halving the number of poor people living on less than USD 1 per day	40.2 (in 2015)	38.5% (in 2019)  Value not achieved

Source:

\*World Bank: <https://thedocs.worldbank.org/en/doc/b3502c65235d8c72aef5f34d87ed629/>

\*\*Open Budget Survey (OBS): <https://internationalbudget.org/open-budget-survey/country>

\*\*\* <https://www.transparency.org/en/cpi/2022/index/ben>

### **Contribution to overarching developmental changes (intended)**

The indicators used to measure target achievement at impact level were only defined subsequently and are intended to reflect the results of reforms and successfully alleviating poverty. The concrete contribution made by the individual project to this is not quantifiable in view of the limited financial volume provided via KfW.

The poverty situation has not improved significantly in recent years despite other government action programmes (*Programme d'Action du Gouvernement* – PAG I from 2016–2021 and the current PAG II from 2021–2026), which are embedded in the national development plan *Plan National du Développement 2018–2025*. The proportion of poor people was 38.5% in 2019 (36% in the PA). Benin fell from 158th place in the UNDP Human Development Index (HDI) in 2020 (out of a total of 191 countries) to 166th place in 2021, making it one of the poorest countries in the world. Poverty and increasing food insecurity (augmented by external shocks, price increases and increasing security risks in the north of the country) pose major challenges for the Beninese government.

#### **(i) Performance of central administration (public finances and procurement) (structural objective)**

However, in terms of transparency and anti-corruption, the situation in Benin has developed positively thanks to numerous reforms in recent years. Accordingly, the corresponding Indicators 2 and 3 also developed positively. In order to reduce corruption, for example, a new corruption prevention authority was established in April 2020, the *Haut-Commissariat à la Prévention de la Corruption (HCPC)*. In 2021, a Court of Auditors was established as the supreme supervisory authority for public finances, which will further improve transparency and control over the use of public funds. According to the *Open Budget Survey (OBS)*, Benin ranked second in Africa in terms of transparency in public financial management in 2021, directly behind South Africa. Progress in the digitalisation of administrative processes (including in the area of public finances) offers great potential to further increase the transparency and efficiency of public financial management.

Positive developments can also be seen with regard to public procurement: both in 2017 and 2020, the procurement law was revised and international standards were further harmonised. The responsibilities of the institutions involved in public procurement are clearly regulated. The ARMP (*Autorité de Régulation des Marchés Publics*) is primarily responsible for regulatory and training matters and has also been the point of contact for all complaints since 2014. According to its own statement, the number of complaints has also increased significantly in recent years due to increased transparency and the publication of all results (cf. Indicator 4). These must be checked by the ARMP within seven days. The high number of queries and complaints can therefore initially be seen as a positive sign of greater transparency and freedom of expression. However, many of these complaints are unfounded, and cancellations and new tenders due to complaints are rare, according to the various interviewees. The DNCMP (*Direction Nationale de Contrôle des Marchés Publics*) plays a central role in appraisal and approval in the award process from certain thresholds. At the same time, it has also delegated inspectors to the individual procurement units of the sector ministries, who are also responsible for quality assurance of awards of contracts below the threshold.

Despite general professionalisation, awarding bodies still face numerous challenges today in handling award processes quickly and efficiently: overall, the budgets and revenues of the ministries have increased significantly, tender documents are now freely accessible (fees have been abolished), which has significantly increased the number of applicants, and the numerous queries and complaints that are submitted also often delay the process. In addition, there is high staff turnover. None of the staff trained at the time were found during this year's evaluation mission. Nevertheless, it was confirmed from all sides that the support from the implementation consultant at the time had a high added value in the introduction of the new awarding procedures, which contributed to general professionalisation in the sector. The ARMP also incorporated general information and recommendations from the consultant into subsequent revisions and adjustments to the award regulations and documents. However, the topic of documentation and archiving is still a challenge. It is unfortunate that the standards introduced as "*best practice*" by the consultant in the five sector ministries will not be used further beyond the project. Relief is also expected here through digitalisation and *e-procurement*, which is to be introduced soon.

The tax authority has also made great progress in recent years, including through digitalisation. All large and medium-sized companies now have the tax identification number, which the project was to help introduce and disseminate. When new companies are founded, registration takes place automatically, and in many cases tax returns are now done online. Only small companies and private individuals are not yet fully registered, and the informal sector also presents challenges for the tax authority. While the people interviewed during the evaluation mission regretted that the planned investments for the accompanying measure did not come about at the time, they also admitted that the authority's strategy was different today and that the procurements for the technical equipment of registration centres planned at the time were outdated anyway. The discontinuation of the accompanying measure does not appear to have had a real impact on the further development of the institution.

#### **(ii) Living conditions of the affected population/users (material objective)**

At the level of the various investment measures, development policy changes attributable to the project are immediately identifiable. On the whole, it is positive to note that the successful inventory of all equipment and materials means that they are immediately recognisable even today (in some cases nine years after delivery) and are in use with a few exceptions. The on-site visits of the individual projects revealed, for example:

- According to teachers, pupils and parents, the good construction quality of the school buildings has significantly improved the teaching conditions for school operations. Optimum adjustment to the local climate through a solid concrete pavement and corrugated sheet roofing above it, including ventilation at the ridge, and the strict east-west orientation of the gables result in a significantly lower temperature level within the classes compared to the other buildings of the schools. Natural lighting is also better due to larger window openings, and noise emissions during heavy rainfall are significantly reduced, so that lessons can be continued even in the rain. Given that an average of 40 children are taught per classroom, it can be assumed that 3,600 children and 90 teachers will benefit from the improved teaching conditions each year.
- By equipping vocational schools, not only has the quality of practical teaching increased significantly, but new subjects have also been introduced. At Lycée Technique Industriel in Porto-Novo alone, 1,700 pupils are currently attending the training courses in automotive technology, air conditioning technology, electronics and topography, all introduced as a result of the FC project.
- The building of Lycée Technique Agricole (LTA) in Kika was financed by an international development bank in 2010, but no equipment was supplied. Through the FC project, the school was equipped with machines and equipment and was able to begin operations. Currently, 611 students between the ages of 16 and 23 are studying here, 121 of whom are young women. Despite its difficult to access and isolated location, the school enjoys an excellent reputation among the 10 LTAs existing in Benin due to the quality of the teaching. The entire school grounds made a very well-maintained impression on the evaluation mission.
- The training and education centre of the water supplier SONEB was rehabilitated and expanded in 2008 with international donor aid, but without equipping the buildings. Thanks to the financial support from the FC project, training at the CFME, whose programmes include up to 1,000 people annually, has been professionalised and made practical.
- At the University of Parakou, around 600 students at the Faculty of Agriculture have so far benefited from the FC project's laboratory equipment. Thanks to the technical laboratory equipment, 15 students were able to conclude their research work and successfully obtain their doctorate. Some PhD students proudly



presented their work during the evaluation mission visit. A laboratory was also equipped at the medical faculty, which the mission visited. Professors and students were all very committed. It is noteworthy that for the technically very high-quality equipment that was procured through the project, an external technical expert is financed by the university from its own funds, who takes care of maintenance four times a year.

- The mission visited two of the six delivered metal bridges during the visit. One of the two was currently undergoing maintenance work to protect the embankment of the access road against erosion. Thanks to the bridges, numerous villages, some of which were completely isolated during the rainy season due to the high water level of the river, were connected to the transport network. Among other things, this improved the safety of the population – the interviewees explained that there were regular fatal accidents during the rainy season when trying to cross the river despite strong currents. During an on-site visit, the evaluation mission was able to see the heavy traffic over the bridges. Randomly stopped road users confirmed that living conditions have improved significantly since the bridges were installed. In addition to improved security of supply, trade has also developed. For the residents of the villages, which are completely isolated during the rainy season, it is no longer a problem to get to the nearest asphalted road and larger town where they can sell their products.

At the level of the beneficiaries reached as part of the mission, the project has thus demonstrably led to an improvement in living conditions and contributed to opening up new perspectives. At the same time, it should be noted that the exact use and concrete impacts achieved, e.g. through the purchase of emergency generators and very small-scale materials for the Ministry of Water and Energy, are difficult to measure within the scope of the evaluation mission and therefore could not be verified.

The strong involvement of the five sector ministries and the beneficiary institutions (universities, training centres, etc.) themselves was decisive for ensuring the needs and thus also the effectiveness of the individual investments. It is thanks to their insistence that, in the end, smaller infrastructure projects were also realised and consumer goods were procured that made the operation and use of some equipment possible in the first place.

#### ***Contribution to (unintended) overarching developmental changes***

No overarching unintended positive or negative development policy changes were identified during the evaluation.

#### ***Summary of the rating:***

The project's precise contribution to achieving the indicators used as a basis for the EPE is not measurable. In particular, the contribution to reducing poverty in Benin – the objective of the SCRP in which the project was embedded – is not verifiable. The development of the indicators shows that the poverty situation in Benin remains worrying. At the same time, the government is making great efforts to counteract this through further action programmes and has implemented important reforms to improve the framework conditions (including through improved governance).

In this context, the FC project made a meaningful contribution to improving the performance of central administrative units (procurement units and tax authorities) and thus contributed to their professionalisation and further development. The developmental impacts at the level of the financed individual measures are in most cases tangible and evident. These measures clearly had a positive impact on the living conditions of the beneficiaries and the project is rated as successful. No unintended negative impacts were identified.

#### **Impact: 2**

#### ***Sustainability Capacities of participants and stakeholders***

During the on-site evaluation, the Ministry of Finance as the project-executing agency and the beneficiary institutions in particular demonstrated a very high level of ownership. Although some investments had already been made nine years ago at the time of the evaluation trip and there were staff changes in many institutions, there was a strong awareness of the project and the investments made. The directorates and staff overall made a very committed and competent impression, but also said quite openly that maintenance and repairs are a major challenge due to tight budgets. In most cases there is no money available for this, necessary repairs are prioritised

according to their urgency. Nevertheless, most of the facilities overall appeared to be very well maintained and orderly.

**Schools:** The building blocks, consisting of three classrooms in a row, are used in all schools visited. This is mainly due to the fact that they have been added to existing school locations. These locations also have older blocks (also three classrooms), individual buildings and blocks that were added after the FC project – mostly financed through the FADEC decentralisation fund. Among these buildings, the “KfW type” stands out due to the quality of its structural design and the construction quality in implementation. Although this is also associated with higher costs, these are justified by a life cycle that is approx. 1/3 longer. With the exception of smaller cracks in the screed floor, the quality of the work carried out is to be classified as very satisfactory and above the Benin average. All moving parts are designed to be very robust and secured by similarly robust wall anchors, which contributes greatly to their longevity. However, it is regrettable that the water supply at some of the sites visited was defective and that the money for necessary repairs is lacking.

**Bridges:** The two bridges (of a total of six) visited, along with their supports, are connected to the dirt roads, passable and well used. Their condition is appropriate for their age, the zinc coating is intact. The choice of the “Bailey bridges” with their already well-known quality and excellent transportability, as well as the quality of the bridge supports made of in-situ concrete provided by the Beninese side, can be assessed as extremely satisfactory. On one of the structures (Setto Gbadagba), erosion-related movements of the lateral retaining wall caused by heavy rainfall can be observed. During the on-site inspection, construction work was underway to reinforce the embankment, including sealing with stone masonry. This construction work by the responsible local authority to protect the structure against erosion and flood damage, which is necessary to ensure the continued existence of the bridge, demonstrates the great importance of the bridge for the local population.

**Lycée Technique Porto-Novo vocational school:** The didactic equipment financed by the project for the training workshops will be adequately used for practical training and exercises. All machines, equipment, training models and tools are properly set up/installed and are in an overall satisfactory maintenance condition. The equipment, e.g. that of the 2013 car repair shop, no longer corresponds to the current state of the art. Nevertheless, it enables the development and imparting of practical basic knowledge in the respective training sectors.

**Kika agricultural vocational school:** The equipment supplied is similar to that in Lycee in Porto-Novo: The equipment provided by the project enables the school to provide high-quality practical training, so that it enjoys a very good reputation among the agricultural vocational schools in Benin. The equipment supplied is just as well-maintained as the buildings, the open spaces and paths surrounding them, and above all the training fields. However, there are already some failures in agricultural machinery and equipment, which are due to the lower quality and thus shortened life cycle of the machinery and equipment. The reason for this is that the tender was too non-specific, which meant that the price was decisive for the award of the contracts rather than quality. Nevertheless, the machines and equipment are well maintained and can still serve the practical part of the training. In the medium term, however, they have to be replaced, i.e. they have only partially met the sustainability requirements set for the project.

**University of Parakou:** As mentioned above, the University of Parakou has a contract with an external expert who maintains the laboratory equipment on a quarterly basis. The equipment procured as part of the project was appropriately maintained and in good condition and will therefore still be available to students in the long term.

### ***Contribution to supporting sustainable capacities***

Discussions with the beneficiary institutions revealed that there was not sufficient introduction with regard to correct installation and maintenance for all procurements. Some of the consumer goods that were procured for the correct use of the equipment were used up, and some of them were still being held back in warehouses in order to conserve reserves – which, however, is incomprehensible given the time that has already passed and is equivalent to non-use. In terms of the infrastructure built and capital goods purchased, the lack of funds for maintenance and necessary follow-up investments represent the greatest risk to sustainable operations.

With regard to consulting services in the procurement units of the sector ministries, it should be noted that some employees are now retired, others have built careers on the basis of their qualifications and are employed elsewhere. Nevertheless, the temporary capacity building has contributed to general professionalisation in procurement.

### **Durability of impacts over time**

The investments made varied greatly in nature, so no general statement can be made as to the sustainability of their positive effects. However, we generally assume that the infrastructure component in particular – bridges and schools – will have a positive effect over the long term.

The technical equipment supplied has a significantly shorter useful life due to intensive use, especially in the event of insufficient maintenance. However, as part of the evaluation mission, the capital goods were mainly in a satisfactory condition.

### **Summary of the rating:**

Due to the structural risk of a lack of financing for correct maintenance and servicing of the investments, which jeopardises their sustainability despite high ownership and a high level of commitment of all parties involved, and due to the fact that numerous consumer goods were procured as part of the project, whose longevity per se is limited (and whose exact use could only be checked to a limited extent), the sustainability of the project is assessed as moderately successful.

**Sustainability: 3**

### **Overall rating: 3**

The coherence of the project, the positive effects at the level of the individual investment measures and the ownership determined during the evaluation on the part of the Ministry of Finance and the beneficiary institutions are all to be regarded as positive. However, the very slow implementation and the associated administrative effort, the discontinuation of the accompanying measure and the only limited sustainability due to a lack of financing for maintenance and repair lead to the project being assessed as “moderately successful” overall.

### **Contributions to the 2030 Agenda**

The SCRP Growth and Poverty Reduction Strategy aimed to achieve the *Millennium Development Goals (MDGs)* by 2015. The five core areas of the SCRP covered all eight MDGs, with the overarching objective of combating extreme poverty and hunger (MDG 1, today's SDGs 1+2). The FC project embedded in the SCRP and a joint donor approach contributed to Benin's economic and social development through selected measures. Environmental aspects were less of a focus of the FC project.

Specifically, the FC project and its accompanying measure addressed SDGs 1, 3, 4, 6, 8, 15, 16 and 17 from today's perspective.

### **Project-specific strengths and weaknesses as well as cross-project conclusions and lessons learned**

The project had the following strengths in particular:

- Strong involvement of sector ministries and beneficiary institutions, which has significantly strengthened the ownership of the partners
- Competence and flexibility of the responsible implementation consultant
- Visible effects at the level of individual projects

Weaknesses include:

- The unclear demarcation of the individual measure in the design
- Severe delays associated with a high administrative burden
- Termination of the accompanying measure and the associated loss of funds

Conclusions and lessons learned:

- When financing sub-measures as part of co-financing, it is very important to clearly define one's own project and set a realistic level of ambition.
- Complex projects require a strong presence of the responsible consultant and a clear understanding of roles and responsibilities.
- In projects with many decision-makers, the will and commitment of each individual is decisive for a successful project.

## Evaluation approach and methods

### Methodology of the ex post evaluation

The ex post evaluation follows the methodology of a rapid appraisal, which is a data-supported qualitative contribution analysis and constitutes an expert judgement. This approach ascribes impacts to the project through plausibility considerations which are based on a careful analysis of documents, data, facts and impressions. This also includes – when possible – the use of digital data sources and the use of modern technologies (e.g. satellite data, online surveys, geocoding). The reasons for any contradicting information are investigated and attempts are made to clarify such issues and base the evaluation on statements that can be confirmed by several sources of information wherever possible (triangulation).

#### Documents:

internal project documents, ex post evaluation SCRP, strategy papers, context analyses, country analyses and sector analyses, media reports.

#### Data sources and analysis tools:

digital databases, on-site data collection, partner monitoring data, GPS data, surveys and interviews

#### Interview partners:

project-executing agency, beneficiary ministries, beneficiary target group, implementation consultant, internal KfW project managers and experts

The analysis of impacts is based on assumed causal relationships, documented in the results matrix developed during the project appraisal and, if necessary, updated during the ex post evaluation. The evaluation report sets out arguments as to why the influencing factors in question were identified for the experienced effects and why the project under investigation was likely to make the contribution that it did (contribution analysis). The context of the development measure and its influence on results is taken into account. The conclusions are reported in relation to the availability and quality of the data. An evaluation concept is the frame of reference for the evaluation.

On average, the methods offer a balanced cost-benefit ratio for project evaluations that maintains a balance between the knowledge gained and the evaluation costs, and allows an assessment of the effectiveness of FC projects across all project evaluations. The individual ex post evaluation therefore does not meet the requirements of a scientific assessment in line with a clear causal analysis.



## Methods used to evaluate project success

A six-point scale is used to evaluate the project according to OECD DAC criteria. The scale is as follows:

- Level 1** very successful: result that clearly exceeds expectations
- Level 2** successful: fully in line with expectations and without any significant shortcomings
- Level 3** moderately successful: project falls short of expectations but the positive results dominate
- Level 4** moderately unsuccessful: significantly below expectations, with negative results dominating despite discernible positive results
- Level 5** unsuccessful: despite some positive partial results, the negative results clearly dominate
- Level 6** highly unsuccessful: the project has no impact or the situation has actually deteriorated

The overall rating on the six-point scale is compiled from a weighting of all six individual criteria as appropriate to the project in question. Rating levels 1–3 of the overall rating denote a “successful” project while rating levels 4–6 denote an “unsuccessful” project. It should be noted that a project can generally be considered developmentally “successful” only if the achievement of the project objective (“effectiveness”), the impact on the overall objective (“impact”) and the sustainability are rated at least “moderately successful” (level 3).

## Publication details

### Contact:

FC E

Evaluation department of KfW Development Bank  
FZ-Evaluierung@kfw.de

Use of cartographic images is only intended for informative purposes and does not imply recognition of borders and regions under international law. KfW does not assume any responsibility for the provided map data being current, correct or complete. Any and all liability for damages resulting directly or indirectly from use is excluded.

KfW Group  
Palmengartenstrasse 5–9  
60325 Frankfurt am Main, Germany

**List of annexes:**

Target system and indicators annex

Risk analysis annex

Evaluation questions in line with OECD DAC criteria/ex post evaluation matrix annex

## Target system and indicators annex

Project objective at outcome level		Rating of appropriateness (former and current view)			
<p>During project appraisal:            Primary measure: Contribution to the efficient implementation of the Beninese poverty reduction strategy and reform efforts</p> <p>Accompanying measure: Contribution to improving public finance management, specifically to improving revenue</p>		<p>The goal is very ambitious and too vague.            The total volume of implementation of the Poverty Reduction Strategy (SCRP II) was estimated at EUR 3.2 billion the time of project appraisal. FC made a contribution of &lt;1% to this, so the actual contribution is very limited and difficult to measure.</p>			
<p>During EPE (if target modified)            The government has been supported in the efficient implementation of the Priority Action Plan (PAP) under the Beninese Growth and Poverty Reduction Strategy (SCRP 2011–2015) and central administrative units have been strengthened.</p>					
Indicator	Rating of appropriateness (for example, regarding impact level, accuracy of fit, target level, smart criteria)	PA target level  Optional: EPE target level	PA status (2009)	Status at final inspection (2019)	Optional: Status at EPE (2023)
Indicator 1 (PA) The financed capital goods are used promptly and in accordance with their intended purpose	Appropriate, but with too much focus on capital goods. Adjusted as follows: “Priority investments (goods and smaller construction measures) in accordance with the PAP are financed promptly and used appropriately”	60% after year 1 100% after year 2	n/a	>90% (2019)	Value achieved
NEW: Indicator 2 Maintenance is ensured	Maintenance and repair should also be reviewed to verify sustainability	n/a	n/a	Partially achieved	value partially achieved
Indicator 3 (PA) Over the duration of the project, the implementation of the SCRП, including the inherent gender indicators, is rated as satisfactory by both the Beninese government and the donors as part of the <i>Revue Conjointe</i> .	The results of the RC only allow conclusions to be drawn to a limited extent with regard to the successful implementation of the FC measures	satisfactory	n/a	Last rated as satisfactory in 2014	According to the EPE of SCRП III (UNDP/GIZ 2016), the results of the poverty reduction strategy are significantly below expectations  Value not achieved

<p>Indicator 3 (PA) The efficiency of administrative action has been strengthened, the degree of implementation of investment expenditure from own funds increases in line with the target figure specified in the currently valid budget support policy matrix for indicator no. 24.</p>	<p>Indicator for administration efficiency, belongs more to the impact level. Increase in capital expenditure from own funds – there is no direct influence through the FC project. Indicator cancelled as part of the EPE.</p>	<p>80%</p>	<p>50.2% (2009)</p>	<p>Last recorded as 62.3% in 2014</p>	<p>n/a</p>
<p>Indicator 4 (PA) The awarding process is shortened in line with the target figure for indicator no. 26 specified in the currently valid budget support policy matrix.</p>	<p>Indicator for efficiency of administration Source and background of the SCRP figures unclear (most likely also includes direct awards and invitations to tender), do not coincide with the experiences from the FC project (exclusively public tenders). Indicator does not reflect FC projects, was adjusted as follows (NEW) "The duration of award processes is reduced as part of the FC project and beyond"</p>	<p>Deliveries: 55 days Services: 75 days Construction work: 75 days</p>	<p>(2009) Deliveries: 54 days Services: 62 days Construction work: 92 days</p>	<p>Last recorded in 2014: Deliveries: 26 days Services: 20 days Construction work: 40 days</p>	<p>No current values available  According to the consultant's final report, the awarding processes for deliveries took between 69 and 627 days, for the smaller construction work between 71 and 299 days  Value not achieved</p>
<p>Indicator CM-1 (PA) The number of taxpayers registered via IFU increased by at least 20% by the end of the CM</p>	<p>Development of the indicator seems to be relatively independent of the input of the FC measure (which was terminated early). Contribution not clear.</p>	<p>111,842 (2015)</p>	<p>93,202 (2012)</p>	<p>At final inspection 2016: 242,836</p>	<p>Value 2022: 916,618  Value achieved</p>
<p>Indicator CM-2 (PA) The realisation rate (income / planned income) of tax revenues at the end of the project is at least 95% with a simultaneous continuous increase in planned real income of at least 5% p.a. in</p>	<p>Development of the indicator seems to be relatively independent of the input of the FC measure (which was terminated early). Contribution not clear.</p>	<p>(2015) 95% realisation rate, FCFA 326.8 billion planned revenue</p>	<p>(2012) 101.3% realisation rate, FCFA 282.3 billion planned revenue</p>	<p>(2015) 102.8% realisation rate and FCFA 388.3 billion planned revenue</p>	<p>Revenue 2022: FCFA 840.01 billion  (DGI Annual Report 2022)</p>

the three years after the start of the project					
Indicator CM-3 (NEW) The information system is used	During project appraisal, no outcome indicator was defined for the acquisition of the IT equipment	n/a	n/a	Not met, component terminated	Not met, component aborted

Project objective at impact level		Rating of appropriateness (former and current view)			
During project appraisal:		Not defined more precisely			
During EPE (if target modified):		<ol style="list-style-type: none"> <li>1. The performance of central administration (public finances and procurement) is improved (structural objective).</li> <li>2. By financing selected measures from the priority investment plan, a contribution was made to improving the living conditions of the affected population/users (material objective)</li> </ol>			
Indicator	Rating of appropriateness (for example, regarding impact level, accuracy of fit, target level, smart criteria)	Target level PA / EPE (new)	PA status (2011)	Status at final inspection (2019)	Status at EPE (2023)
NEW: Indicator 1 Tax ratio in relation to GDP			14.9%	14%	14.1% (2021)
NEW: Indicator 2 Transparency of public administration				49/100 (OBS score in 2019)	65/100 (2021)
NEW: Indicator 3 Corruption			36/100 (Corruption Perception Index 2012)	41/100	43/100 (2022)
NEW: Indicator 4 Number of complaints related to procurement procedures			n/a	48	122 (2022)



<p>NEW: Indicator 5 Proportion of poor people</p>		<p>In accordance with MDG, halving the number of poor people living on less than USD 1 per day</p>	<p>36.2% (in 2011)</p>	<p>40.2 (in 2015)</p>	<p>38.5% (in 2019) Value not achieved</p>
---	--	--	------------------------	-----------------------	---

## Risk analysis annex

All risks should be included in the following table as described above:

Risk	Relevant OECD-DAC criterion
Lack of political will to implement the planned reforms (entry into force of the new procurement law and implementation of the action plan to improve public finance management)	Relevance, effectiveness, efficiency, sustainability
Weak implementation of budget planning	Effectiveness
Capacity bottlenecks for implementing SCRP	Efficiency
Lack of acceptance of the role of the MEF by the sector ministries	Relevance, efficiency
Misuse of funds (inappropriate use of financed capital goods)	Effectiveness, sustainability

Evaluation questions in line with OECD-DAC criteria/ex post evaluation matrix annex

## Relevance

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting ( - / o / + )	Rationale for weighting
<b>Evaluation dimension: Policy and priority focus</b>			2		
Are the objectives of the programme aligned with the (global, regional and country-specific) policies and priorities, in particular those of the (development policy) partners involved and affected and the BMZ?		Module proposal Minutes of intergovernmental negotiations			
Do the objectives of the programme take into account the relevant political and institutional framework conditions (e.g. legislation, administrative capacity, actual power structures (including those related to ethnicity, gender, etc.))?	Was the project able to be implemented well under the given framework conditions (especially administrative capacities)  Did the sequence of the various measures (capacity building in parallel with the investments) make sense?	Module proposal Reporting Discussions with consultant and project-executing agency			
<b>Evaluation dimension: Focus on needs and capacities of participants and stakeholders</b>			3		
Are the programme objectives focused on the developmental needs and capacities of the target group? Was the core problem identified correctly?	On what basis were the priority sectors and investment measures of the SCRP identified? Did the target group have a say?  Who was the intended target group?  The project set out certain criteria for financial viability. Was there a discrepancy between urgency and financial viability?	Module proposal Discussions with consultants, project-executing agencies and sector ministries			

<p>Were the needs and capacities of particularly disadvantaged or vulnerable parts of the target group taken into account (possible differentiation according to age, income, gender, ethnicity, etc.)? How was the target group selected?</p>	<p>Was there a focus on particularly vulnerable groups?</p> <p>Were there any specific measures for the promotion of women?</p>	<p>Module proposal Internal discussions Discussions with consultant and project-executing agency</p>			
<p>Would the programme (from an ex post perspective) have had other significant gender impact potentials if the concept had been designed differently? (FC-E-specific question)</p>	<p>How was the gender focus reflected in the SCRPs?</p> <p>How could a gender focus have been integrated into the FC project?</p>	<p>Discussions with consultant and project-executing agency Internal discussions</p>			
<p>Evaluation dimension: Appropriateness of design</p>			<p>3</p>		
<p>Was the design of the programme appropriate and realistic (technically, organisationally and financially) and in principle suitable for contributing to solving the core problem?</p>	<p>Should the implementation have focused more on fewer topics (e.g. limiting the measure thematically or geographically)?</p>	<p>Discussions with project-executing agency and consultant Internal discussions</p>			
<p>Is the programme design sufficiently precise and plausible (transparency and verifiability of the target system and the underlying impact assumptions)?</p>	<p>Is the target system coherent? Have the impact levels been selected correctly? How useful and measurable are the indicators?</p> <p>What effects can realistically be achieved with the project?</p>	<p>Module proposal</p>			
<p>Please describe the results chain, incl. accompanying measures, if necessary in the form of a graphical representation. Is this plausible? As well as specifying the original and, if necessary, adjusted target system, taking into account the impact</p>		<p>Module proposal</p>			

<p>levels (outcome and impact). The (adjusted) target system can also be displayed graphically. (FC-E-specific question)</p>					
<p>To what extent is the design of the programme based on a holistic approach to sustainable development (interplay of the social, environmental and economic dimensions of sustainability)?</p>		<p>Module proposal Reporting Discussions with consultant and project-executing agency</p>			
<p>For projects within the scope of DC programmes: is the programme, based on its design, suitable for achieving the objectives of the DC programme? To what extent is the impact level of the FC module meaningfully linked to the DC programme (e.g. outcome impact or output outcome)? (FC-E-specific question)</p>		<p>Not relevant, as it is a standalone measure</p>			
<p>Evaluation dimension: Response to changes/adaptability</p>			<p>2</p>		
<p>Has the programme been adapted in the course of its implementation due to changed framework conditions (risks and potential)?</p>	<p>What were the exact reasons for the discontinuation of the CM?</p> <p>Did another donor assume the role of FC? Where is the reform of the public finance system today? Were L&amp;L still put out to tender?</p> <p>Primary measure: Originally: no consumer products, no infrastructure – but ultimately yes (bridges, schools) – why?</p>	<p>Discussions with project-executing agency and consultants</p>			

	What role did the executing agency play in the adjustments (capacity bottlenecks, lack of political will)?	
--	--	--

## Coherence

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting (- / 0 / +)	Rationale for weighting
Evaluation dimension: Internal coherence (division of tasks and synergies within German development cooperation):			2		
To what extent is the programme designed in a complementary and collaborative manner within the German development cooperation (e.g. integration into DC programme, country/sector strategy)?	To what extent has TC also contributed to the implementation of the SCRP?	Module proposal Minutes of intergovernmental negotiations			
Do the instruments of the German development cooperation dovetail in a conceptually meaningful way, and are synergies put to use?		Module proposal Reporting			
Is the programme consistent with international norms and standards to which German development cooperation is committed (e.g. human rights, Paris Climate Agreement, etc.)?		Module proposal			
Evaluation dimension: External coherence (complementarity and coordination with actors external to German DC):			2		

To what extent does the programme complement and support the partner's own efforts (subsidiarity principle)?		Discussions with project-executing agency Reporting
Is the design of the programme and its implementation coordinated with the activities of other donors?	Have there been any changes in the donor landscape? Conclusion: how successful was the cooperation?	Module proposal Reporting
Was the programme designed to use the existing systems and structures (of partners/other donors/international organisations) for the implementation of its activities and to what extent are these used?		EPE SCRП III Module proposal Reporting Discussions with project-executing agency and internally
Are common systems (of partners/other donors/international organisations) used for monitoring/evaluation, learning and accountability?		EPE SCRП III Module proposal Reporting

## Effectiveness

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting ( - / o / + )	Rationale for weighting
<b>Evaluation dimension: Achievement of (intended) targets</b>			3		
Were the (if necessary, adjusted) objectives of the programme (incl. capacity development measures) achieved? Table of indicators: Comparison of actual/target	--	Reporting			



Other evaluation question 1	How can the discrepancies between the figures recorded as part of the RC and our own observations with regard to the award period be explained?	Consultant Executing agency			
Evaluation dimension: Contribution to achieving targets:			3		
To what extent were the outputs of the programme delivered as planned (or adapted to new developments)? ( <i>Learning/help question</i> )		Reporting Final inspection Consultant			
Are the outputs provided and the capacities created used?	Are the capital goods used appropriately? Are the trained officers still being used? Are the documents developed at the time still relevant, or have they become obsolete due to new changes in the procurement law? CM: Are introduced processes still being used? Are trained people still there? Are materials still being used?	Discussions with project-executing agency Consultant Site visits			
To what extent is equal access to the outputs provided and the capacities created guaranteed (e.g. non-discriminatory, physically accessible, financially affordable, qualitatively, socially and culturally acceptable)?	Was no one excluded from using the various investments?	Site visits Discussions internally and with project-executing agency			
To what extent did the programme contribute to achieving the objectives?		Discussions with project partner Reporting SCRP evaluation Site visits			
To what extent did the programme contribute to achieving the		Reports Discussions with beneficiaries Site visits			

objectives at the level of the intended beneficiaries?					
Did the programme contribute to the achievement of objectives at the level of the particularly disadvantaged or vulnerable groups involved and affected (potential differentiation according to age, income, gender, ethnicity, etc.)?		Reports Discussions with beneficiaries Site visits			
Were there measures that specifically addressed gender impact potential (e.g. through the involvement of women in project committees, water committees, use of social workers for women, etc.)? (FC-E-specific question)	Did gender/women play a special role in the implementation of the project, did women participate in the design and decision-making processes?	Discussions internally and with project-executing agency Consultant Reports			
Which project-internal factors (technical, organisational or financial) were decisive for the achievement or non-achievement of the intended objectives of the programme? <i>(Learning/help question)</i>	CM: Would a stronger presence of the consultant on site have been helpful for more efficient implementation and avoidance of communication difficulties?  Which internal project factors had a pos./neg. effect on project implementation?	CM consultant  Consultant			
Which external factors were decisive for the achievement or non-achievement of the intended objectives of the programme (also taking into account the risks anticipated beforehand)? <i>(Learning/help question)</i>		SCRP evaluation report Discussions internally and with project-executing agency			
Evaluation dimension: Quality of implementation			3		

<p>How is the quality of the management and implementation of the programme (e.g. project-executing agency, consultant, taking into account ethnicity and gender in decision-making committees) evaluated with regard to the achievement of objectives?</p>		<p>Discussions with consultant and project-executing agency</p>			
<p>How is the quality of the management, implementation and participation in the programme by the partners/sponsors evaluated?</p>		<p>Internal discussions Consultant Reporting</p>			
<p>Were gender results and relevant risks in/through the project (gender-based violence, e.g. in the context of infrastructure or empowerment projects) regularly monitored or otherwise taken into account during implementation? Have corresponding measures (e.g. as part of a CM) been implemented in a timely manner? (FC-E-specific question)</p>		<p>Consultant</p>			
<p>Evaluation dimension: Unintended consequences (positive or negative)</p>			3		
<p>Can unintended positive/negative direct impacts (social, economic, ecological and, where applicable, those affecting vulnerable groups) be seen (or are they foreseeable)?</p>	<p>Were there any unexpected surprises/results? (see aspects below)</p>	<p>Discussions with consultant and project partner Internal discussions</p>			
<p>What potential/risks arise from the positive/negative unintended effects and how should they be evaluated?</p>	<p>If so, did this result in new opportunities/risks?</p>	<p>Discussions with consultant Internal discussions</p>			

How did the programme respond to the potential/risks of the positive/negative unintended effects?	If yes, how did the project respond to this?	Discussions with consultant Internal discussions
---	--	---

## Efficiency

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting ( - / o / + )	Rationale for weighting
<b>Evaluation dimension: Production efficiency</b>			3		
How are the inputs (financial and material resources) of the programme distributed (e.g. by instruments, sectors, sub-measures, also taking into account the cost contributions of the partners/executing agency/other participants and affected parties, etc.)? (Learning and help question)		Reporting Final inspection LOGAS			
To what extent were the inputs of the programme used sparingly in relation to the outputs produced (products, capital goods and services) (if possible in a comparison with data from other evaluations of a region, sector, etc.)? For example, comparison of specific costs.		Final report and discussions with consultant			
If necessary, as a complementary perspective: To what extent could the outputs of the programme have been increased by an alternative use of inputs (if possible in a comparison with data from other evaluations of a region, sector, etc.)?		Discussions with consultant			

Were the outputs produced on time and within the planned period?		Reporting Discussions with consultant and project-executing agency Internal discussions			
Were the coordination and management costs reasonable (e.g. implementation consultant's cost component)? (FC-E-specific question)	How proportionate was the consultant's effort?	Discussions with consultant and project-executing agency Internal discussions			
Evaluation dimension: Allocation efficiency			3		
In what other ways and at what costs could the effects achieved (outcome/impact) have been attained? ( <i>Learning/help question</i> )		Consultant Internal discussions			
To what extent could the effects achieved have been attained in a more cost-effective manner, compared with an alternatively designed programme?		Consultant			
If necessary, as a complementary perspective: To what extent could the positive effects have been increased with the resources available, compared to an alternatively designed programme?		Consultant Internal discussions			
In what respect was the use of public funds financially complementary?	Not relevant, as the PSP identifier was not assigned and there was also no cooperation with private actors				

## Impact

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting ( - / o / + )	Rationale for weighting
Evaluation dimension: Overarching developmental changes (intended)			2		
Is it possible to identify overarching developmental changes to which the programme should contribute? (Or if foreseeable, please be as specific as possible in terms of time.)	To what extent did the FC measures contribute specifically to achieving the poverty reduction objectives and reforms in public administration?  How relevant were the financed measures for reducing poverty?	Discussions with consultant and project partner Internal discussions SCRP evaluation report			
Is it possible to identify overarching developmental changes (social, economic, environmental and their interactions) at the level of the intended beneficiaries? (Or if foreseeable, please be as specific as possible in terms of time)	Are there figures showing how many women/children/poor people have benefited from our measures?	Discussions with consultant and project partner Site visits Discussions with target group			
To what extent can overarching developmental changes be identified at the level of particularly disadvantaged or vulnerable parts of the target group to which the programme should contribute? (Or, if foreseeable, please be as specific as possible in terms of time)		Ibid			
Evaluation dimension: Contribution to overarching developmental changes (intended)			2		
To what extent did the programme actually contribute to the identified or foreseeable overarching	What concrete contribution has the measure made? Quantifiable?	Reporting Discussions with consultant and internally			

<p>developmental changes (also taking into account the political stability) to which the programme should contribute?</p>		
<p>To what extent did the programme achieve its intended (possibly adjusted) developmental objectives? In other words, are the project impacts sufficiently tangible not only at outcome level, but at impact level? (e.g. drinking water supply/health effects)</p>	<p>Is this noticeable at impact level?</p>	<p>ibid</p>
<p>Did the programme contribute to achieving its (possibly adjusted) developmental objectives at the level of the intended beneficiaries?</p>	<p>Can the contribution be felt and measured by the target group?</p>	<p>ibid</p>
<p>Has the programme contributed to overarching developmental changes or changes in life situations at the level of particularly disadvantaged or vulnerable parts of the target group (potential differentiation according to age, income, gender, ethnicity, etc.) to which the programme was intended to contribute?</p>	<p>Were there any changes for particularly vulnerable groups?</p>	<p>ibid</p>
<p>Which project-internal factors (technical, organisational or financial) were decisive for the achievement or non-achievement of the intended developmental objectives of the programme? (<i>Learning/help question</i>)</p>	<p>Which INTERNAL project factors contributed decisively to the result?</p>	<p>ibid</p>



Which external factors were decisive for the achievement or non-achievement of the intended developmental objectives of the programme? ( <i>Learning/help question</i> )	What EXTERNAL factors influenced the results?	ibid			
Does the project have a broad-based impact? <ul style="list-style-type: none"> <li>- To what extent has the programme led to structural or institutional changes (e.g. in organisations, systems and regulations)? (Structure formation)</li> <li>- Was the programme exemplary and/or broadly effective and is it reproducible? (Model character)</li> </ul>	Long-term effects on awarding authority?  Long-term impact on tax authorities?	Discussions with the project-executing agency and beneficiaries Discussions internally and with consultant			
How would the development have gone without the programme (developmental additionality)?		Consultant Executing agency			
Evaluation dimension: Contribution to (unintended) overarching developmental changes			n/a		
To what extent can unintended overarching developmental changes (also taking into account political stability) be identified (or, if foreseeable, please be as specific as possible in terms of time)?	Did the project result in surprising development policy changes that were not planned at all?	Consultant Executing agency Site visits / discussions with target group			
Did the programme noticeably or foreseeably contribute to unintended (positive and/or negative)		Discussions with consultant and project-executing agency			

overarching developmental impacts?		
Did the programme noticeably (or foreseeably) contribute to unintended (positive or negative) overarching developmental changes at the level of particularly disadvantaged or vulnerable groups (within or outside the target group) (do no harm, e.g. no strengthening of inequality (gender/ethnicity))?		Consultant Target group interviews

## Sustainability

Evaluation question	Specification of the question for the present project	Data source (or rationale if the question is not relevant/applicable)	Rating	Weighting ( - / 0 / + )	Rationale for weighting
<b>Evaluation dimension: Capacities of participants and stakeholders</b>			3		
Are the target group, executing agencies and partners institutionally, personally and financially able and willing (ownership) to maintain the positive effects of the programme over time (after the end of the promotion)?	How much ownership do partners and target group show, and will they commit to the sustainability of the project?	Final inspection Discussions with partner and beneficiaries Site visits			
To what extent do the target group, executing agencies and partners demonstrate resilience to future risks that could jeopardise the impact of the programme?	What influence do the different actors have to ensure the sustainable impact? What are future risks that jeopardise the effect of the measure?	Executing agency Consultant			

<p>Evaluation dimension: Contribution to supporting sustainable capacities:</p>			3		
<p>Did the programme contribute to the target group, executing agencies and partners being institutionally, personally and financially able and willing (ownership) to maintain the positive effects of the programme over time and, where necessary, to curb negative effects?</p>	<p>Has the programme itself strengthened ownership?</p>	<p>Executing agency Consultant Site visits Discussions with beneficiaries</p>			
<p>Did the programme contribute to strengthening the resilience of the target group, executing agencies and partners to risks that could jeopardise the effects of the programme?</p>		<p>ibid</p>			
<p>Did the programme contribute to strengthening the resilience of particularly disadvantaged groups to risks that could jeopardise the effects of the programme?</p>		<p>ibid</p>			
<p>Evaluation dimension: Durability of impacts over time</p>			3		
<p>How stable is the context of the programme (e.g. social justice, economic performance, political stability, environmental balance)? <i>(Learning/help question)</i></p>		<p>Reporting Own research</p>			
<p>To what extent is the durability of the positive effects of the programme influenced by the context? <i>(Learning/help question)</i></p>		<p>SCRP evaluation report Consultant Internal discussions</p>			

To what extent are the positive and, where applicable, the negative effects of the programme likely to be long-lasting?		Executing agency Consultant Site visits
---	--	---