



Norwegian Embassy



FINAL EVALUATION REPORT

INCREASING ACCOUNTABILITY AND TRANSPARENCY IN REVENUE MOBILIZATION, USE AND MANAGEMENT PROJECT

Funded by:

Tilitonse Foundation

With Funds from

The European Union and Royal Norwegian Embassy

Project Implemented by

Nkhadze Alive Youth Organization

August, 2020

TABLE OF CONTENTS

ACRONYMS.....	iii
EXECUTIVE SUMMARY.....	iv
1.0 PROJECT BACKGROUND AND RATIONALE.....	6
1.1 INTRODUCTION.....	6
1.2 BACKGROUND INFORMATION.....	6
1.3 GOAL OF THE PROJECT.....	7
1.3.1 <i>The specific project objectives</i>	7
1.3.2 <i>The expected outcomes of the project</i>	7
1.4 TARGET BENEFICIARIES.....	8
1.5 IMPLEMENTATION ARRANGEMENTS.....	8
1.6 NAYORG'S LEGITIMACY AND ACCOUNTABILITY TO ITS CONSTITUENCY.....	8
1.7 ABOUT THE FINAL EVALUATION.....	9
1.8. EVALUATION OBJECTIVES.....	9
1.9. METHODOLOGY USED AND DATA COLLECTION INSTRUMENTS.....	10
1.10. EVALUATION FRAMEWORK.....	5
2.0 PROJECT PERFORMANCE ASSESSMENT.....	13
2.1 RELEVANCE.....	13
2.1.1 <i>Relevance of project Goal</i>	13
2.1.2 <i>Relevance of Project Design</i>	14
2.2 EFFECTIVENESS.....	14
2.2.1 <i>Achievement on Key Activities</i>	14
2.2.2 PROGRESS TOWARDS ACHIEVEMENT OF OUTCOMES.....	25
2.3 EFFICIENCY.....	31
2.3.2 <i>Timeliness</i>	31
2.3.3 <i>Resource use efficiency</i>	31
2.4 SUSTAINABILITY.....	31
2.4.1 <i>Financial Sustainability</i>	31
2.4.2 <i>Institutional Capacity Development</i>	32
2.4.3 <i>Stakeholder participation and ownership</i>	32
3.0 PERFORMANCE OF PROJECT FINANCIER.....	34
3.1 TILITONSE FOUNDATION PERFORMANCE.....	34
4.0 CONCLUSION, LESSONS AND RECOMMENDATIONS.....	34
4.1 MAIN CONCLUSION.....	34
4.2 KEY LESSONS FROM THE PROJECT.....	35
4.3 RECOMMENDATIONS.....	35
ANNEX 1: SOME OF THE PEOPLE CONSULTED.....	36

ACRONYMS

ADCs	Area Development Committees
CSOs	Civil Society Organizations
DC	District Commissioner
DOA	Director of Administration
DOF	Director of Finance
DPD	Director of Planning & Development
DREC	District Revenue Enhancement Committee
EA	Enumeration Area
FGD	Focus Group Discussions
IATRMUM	Increasing Accountability and Transparency in Revenue Mobilization, Use and Management
IFMIS	Integrated Financial Information Management Systems
KIIs	Key Informant Interviews
MGDS	Malawi Growth and Development Strategy
M&E	Monitoring & Evaluation
NAYORG	Nkhadze Alive Youth Organization
NSO	National Statistical Office
REEIS	Relevance, Effectiveness, Efficiency, Impact and Sustainability
VDC	Village Development Committee

EXECUTIVE SUMMARY

The Nkhadze Alive Youth Organization (NAYORG) with financial support from Tilitonse Foundation through the European Union implemented a project called “Increasing Accountability and Transparency in Revenue Mobilization, Use and Management in Balaka District” (IATRMUM) since February 2019. The Project’s goal was to empower and strengthen the district council’s revenue collection structures to effectively administer revenue generation processes.

The objective of this evaluation was to assess the extent to which the project and its interventions had achieved its goal and objectives. It was also intended to determine how the project had contributed to achievement of the Tilitonse Foundation Result Areas. The evaluation employed a mixed methodology of quantitative and qualitative research tools in an integrated design to enrich the process and provide more insightful understanding. Project Performance Assessment was carried out based on four dimensions of (i) Relevance, (ii) Effectiveness, (iii) Efficiency and (iv) Sustainability.

The Project was rated relevant based on consistency with the country’s development strategies, Tilitonse Foundation’s result areas and beneficiary needs. The Project contributed directly to the implementation of the Malawi Government theme of Malawi Growth and Development Strategy III (MGDS III). The project was also in line with the Local Government Act (1998). Additionally, the Project also contributed directly to the implementation of the District Development Plan (2017-2022) which prioritizes revenue generation.

The Project’s overall effectiveness in achieving its outcomes realized a satisfactory rating. The Project successfully carried out a number of initiatives aimed at improving the functionality of the district council and community level revenue collection committees and structures. As a result of these initiatives, the Project managed to resuscitate the District Revenue Enhancement Committee (DREC) which is so fundamental in coordinating local revenue collection activities in the district.

The Project managed successfully to implement activities aimed at strengthening external oversight of local revenue generation, utilization and management in the district. The implementation of such activities brought a number of results such as the inclusion and participation of the youth in local revenue mobilization, management and use.

The evaluation found out that revenue collection had increased from 30% to 65 % against a 60% target. The Project successfully attained 111% against a target of 80% on ensuring that district council and community level revenue collection

committees and structures were functional, and that they became aware of their roles and responsibilities.

The overall efficiency of the Project was rated satisfactory. Activity implementation progressed on very smoothly during the entire life of the Project. Focal persons who were supposed to be central in facilitating smooth implementation of agreed work plans were often available. The efficiency in resource usage by the Project demonstrated the value for money in implementation of the planned activities.

The evaluation rated unsatisfactory systems for sustaining activities initiated by the Project. The Council did not demonstrate any capacity of having more other sources of income to sustain these activities. Additionally, NAYORG had a weak exit strategy that could not provide the details of the activities that will be financed in order to promote sustainability beyond the life of the Project.

The evaluation also reveals some lessons learnt through the implementation of the Project. These lessons are that: (a) if care is not taken, the District Council can frustrate the whole process of implementing a similar project; (b) community voice is much stronger and is heard faster if provided adequate space; (c) empowered and adequately sensitized market vendors on best practices of conflict resolution, can amicably resolve differences that may arise among themselves peacefully; (d) with increased levels of revenue collection, it is possible for the Council to effectively fund additional mandates; (e) active participation of the youth in local revenue collection issues can effectively contribute to the District Council's revenue generation initiatives, and (f) strengthened external oversight of local revenue generation can effectively contribute to the district council's efforts of increasing its revenue base which can result in effective delivery of services to the citizens.

Based on analysis of findings, this Evaluation Report puts forth six recommendations as follows:

1. In order for the District Council to effectively reduce the reported cases of grievances from its markets, there is need for establishment of well capacitated, equipped and functional Grievance Redress and Handling Committees to manage market level grievances.
2. It is highly recommended that NAYORG properly document lessons and share those as strategically and broadly as possible to all the stakeholders for wider dissemination to the entire country.
3. For the Council to be transparent in the utilization of the revenue it collects there is need to build the capacity of the market-based and community level structures in revenue expenditure tracking and social accountability.
4. In order to effectively sustain meaningful coordination and collaboration between the Council, market committees and all key revenue stakeholders in revenue collection matters, there is great need for the Council to put in place an

empowered and capacitated DREC to play an integral role of coordinating local revenue collection activities in the district.

5. The choice of media outlets to act as social accountability tools for a localized project needs to be based on its affordability and local program origination capability.
6. In order to attain sustainability beyond the life of the project, an exit strategy needs to be jointly planned and agreed upon to clarify how the project will end and how the implementing organization will withdraw and who will take over to sustain project outcomes and how.

1.0 Project Background and Rationale

1.1 Introduction

This document presents the Final Evaluation Report commissioned by the Nkhadze Alive Youth Organization (NAYORG). The consultant was contracted to perform the Final Evaluation (implementation period from February 2019 to February 2020) by assessing the extent to which the project and its interventions had achieved its goal and objectives, and determine how the project had contributed to achievement of the Tilitonse Foundation Result Areas.

1.2 Background Information

The Nkhadze Alive Youth Organization (NAYORG) with financial support from Tilitonse Foundation through the European Union implemented a project called “Increasing Accountability and Transparency in Revenue Mobilization, Use and Management” (IATRMUM) in Balaka District since February 2019. The project ended in February 2020. The project was specifically designed to align with Malawi’s Growth and Development Strategy III (MGDS III)¹ and to promote democratic governance and decentralization processes through enhanced local revenue generation to improve service provision at district council level. Government had put in place decentralization policy² to assist in devolving functions from the central government to local councils in order to facilitate effective implementation of these activities. MGDS III implementation emphasizes devolution of those functions that have not yet been devolved so that decisions are made at the local level for development efficiency and effectiveness.

To implement this project, NAYORG collaborated with the following stakeholders: the District Council Secretariat (DC, DOF, DPD, and DOA), Council standing committees of Finance and Audit, Development and Works; VDCs, ADCs, Vendors, Market committees, revenue collectors, Traditional Authorities, Councillors and CSOs. The project targeted 18 markets in all the 10 traditional authorities. The project also planned to empower vendors to engage the council on utilization of revenue and to improve market governance in the district. The project goal, objectives and programmatic components are linked through a theory of change that hypothesizes

¹Malawi Growth and Development Strategy (MDGS) III, 2017 - 2022

²Decentralization Policy 1998

that if external oversight of local revenue generation, utilization and management is strengthened; participation of citizens in monitoring and tracking of council revenue generation, utilization and management is increased; and functionality of district council and community level revenue collection committees and structures improves; coupled with improved interface between district council officials and community members, then, the council will have discretionary own-source revenue to enable Balaka district council effectively and efficiently fund additional mandates to improve service delivery.

Thus, briefly, NAYORG believed that if there was functional district council, local revenue committees and strong oversight of local revenue generation utilization and management; participation of community members in revenue monitoring and tracking; strong external oversight of local revenue generation; and interface between district council and community, then there would be improved locally generated revenues in Balaka district. This would result in the creation of an effective and efficient mechanism to fund additional mandates, which would improve service delivery in the district. Furthermore, the project was designed to contribute to:

- Active citizenship: Duties of citizens; Voice and Action;
- Accountability: Enhancement of accountable and Transparent utilization and management of the locally generated revenue; Democratic freedom and empowerment to participate in the process of Revenue Mobilization, Use and Management
- Local governance: Roles of market committee and other revenue-based structures; Roles of the secretariat; Councilors and Members of Parliament; VDC/ADCs, Traditional Leaders and community members in Revenue Mobilization, use and Management.

1.3 Goal of the Project

The Project's goal was to empower and strengthen the district council's revenue collection structures to effectively administer revenue generation processes.

1.3.1 The specific project objectives

The project had the following specific objectives:

- To improve functionality of district council and community level revenue collection committees and structures
- To improve interface between district council officials and community members
- To increase participation of citizens in monitoring and tracking of council revenue generation, utilization and management
- To strengthen external oversight of local revenue generation, utilization and management.

1.3.2 The expected outcomes of the project

The project had the following expected outcomes:

- Improved functionality of district council and community level revenue collection committees and structures
- Improved interface between district council officials and community members
- Increased participation of citizens in monitoring and tracking of council revenue generation, utilization and management
- Strengthened external oversight of local revenue generation, utilization and management.

1.4 Target Beneficiaries

The project targeted 18 markets and 10 Traditional Authorities in Balaka district namely: Chanthunya (Kankao market); Phalula (Phalula and Nyanyala markets); Amidu (Mwima Market and Mangochi Turn Off (Chidzanja) markets); Nsamala (Balaka Main, Mthandizi, Mgawanyemba, Chendausiku, and Liwonde Road block markets); STA Mpilisi (Kwitanda market) Nkaya (Kantuwanje, and Utale 1 markets) STA Phimbi (Phimbi market); Senior Chief Kalembo (Ulongwe, Nandumbo and Mpale markets), Mbera (Mbera market) and Kachenga (Kachenga market).

1.5 Implementation Arrangements

NAYORG implemented the project through working with the already established structures in the district. NAYORG also worked in collaboration with other Non-Governmental Organisations that supported the project.

The Project targeted 18 markets including all local revenue collection avenues. It was designed in such a way that its implementation arrangement should be results oriented at the same time ensuring that all stakeholders directly involved in the implementation of the project were actively participating in the execution of the project activities. NAYORG as the implementing organization had a direct project team comprising of the Executive Director, Programs Manager, Finance Manager, Monitoring and Evaluation Officer and Project Officers whose primary responsibility was to provide technical guidance in liaison with the District Council Officials who deal with local revenue collection issues. The project team was also responsible for planning and scheduling of project activities as well as ensuring that all activities implemented were directly contributing to the project goal.

The Project had four basic entry points which were carefully considered to be the focal points of engagement with the Council. These four points were; Market Committees, Local Leaders, Business Community representatives and Bicycle Tax Association.

1.6 NAYORG's legitimacy and accountability to its constituency

NAYORG is duly registered with the National Youth council of Malawi, the Incorporations Act through the Ministry of Justice, and the NGO board. It is also a member for Balaka CSOs, CONGOMA, Balaka Youth Network, District Youth office,

Malawi Human Rights Youth Network and other networks. NAYORG works directly with about 47 youth clubs in all local structures in the district.

1.7 About the Final Evaluation

In developing the Final Evaluation, NAYORG engaged a consultant. The Final Evaluation preparation involved review of project documents, an inception meeting with NAYORG members, completion of a tools, key informant interviews and focus group discussion (FGD) sessions with targeted beneficiaries and stakeholders. The exercise assessed the achievement of the project's objectives, outputs and outcomes.

1.8. Evaluation Objectives

The main thrust of the End-of-Project Evaluation of the Project was to assess the extent to which the project and its interventions had achieved its goal and objectives. It was also intended to determine how the project had contributed to achievement of the Tilitonse Foundation Result Areas.

Specifically, the evaluation intended to achieve these objectives:

- I. Independently verify (and supplement where necessary) record of achievement as reported through Annual Reports and defined in the project's log frame.
- II. Assess the extent to which the project performed well and was good value for money, which includes considering:
 - How well the project met its objectives
 - How well the project applied value for money principles of effectiveness, economy, efficiency and equity in relation to delivery of its outcome.
 - What has happened because of Tilitonse Foundation's funding that wouldn't have otherwise happened.
 - How well the project aligns with grant partners and Tilitonse Foundation's goals and objectives.
- III. Assess how the project had contributed to the achievement of Tilitonse Foundation goal, objectives and result areas, and the national priorities as reflected in key national goals, policies and other instruments.
- IV. Assess the likelihood of project and its activities to continue at national, district and community levels beyond the support received in the period of intervention.
- V. Draw lessons learnt –What lessons have been learnt so far which can be applied in the similar interventions on governance.
- VI. Appraise the project partnership approach (including management structures, communications and relationships).

1.9. Methodology used and Data Collection Instruments

The evaluation employed a mixed methodology of quantitative and qualitative research tools in an integrated design to enrich the process and provide more insightful understanding. The sequence of the mixing was such that the quantitative tools supported the qualitative ones: (a) the qualitative work was carried out to identify the main issues and complete or obtain information not provided by the quantitative surveys; (b) appropriately combining quantitative and qualitative techniques (“mixed method”) allowed for a comprehensive understanding of the project’s accomplishments and the lessons learned.

The sampling strategy employed the use of the NSO EA maps to identify enumeration areas within the district by using GIS applications such as Google earth. The total number of EAs in the final sample from the district was calculated using the following sampling formula: $n = D [(Z\alpha + Z\beta)^2 * (P_1 (1 - P_1) + P_2 (1 - P_2)) / (P_2 - P_1)^2]$ ³. The selection was through probability proportional to size. The data was weighted to account for population size. To account for design effect, and factoring in a 10% contingency, the evaluator reached out to a total of 80 respondents which were randomly selected from the targeted project areas as well as from the control groups in the same proportions.

The evaluator applied the traditional evaluation tools in this order: (a) the desk review (qualitative) consisted of an analysis of associated project documents to extract information and an overview of the processes before conducting the evaluation fieldwork; (b) semi-structured interviews (qualitative), that is, individual meetings in which the interviewer applied a framework of themes to explore the issues in an open way, thus allowing the interviewee to bring up new ideas and approaches; (c) focus group discussion guides (qualitative) to lead meetings with groups of people who were involved in project activities and (d) self-administered surveys (quantitative) using questionnaires (sets of questions with closed and open answers).

1.10 Evaluation Framework

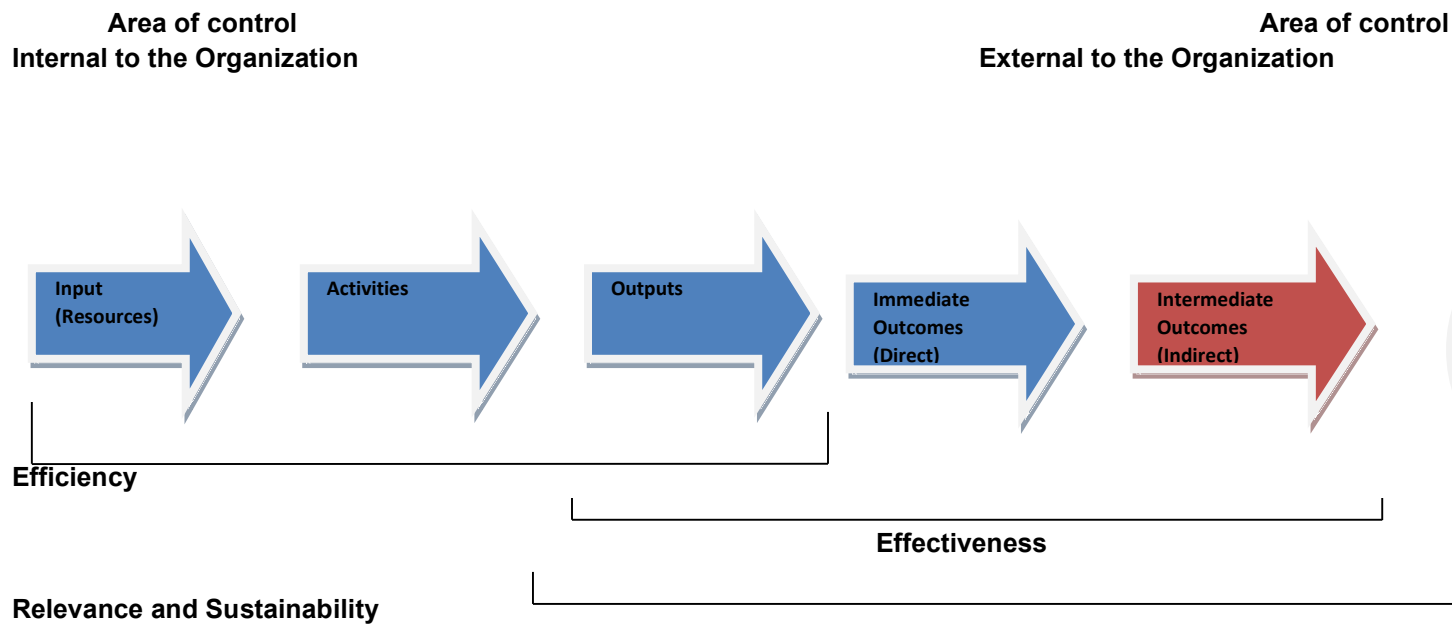
The Project was assessed using a logic model as shown in Figure 1. The model emphasizes the alignment of results or what is sometimes called the results chain. It reviewed how project inputs were used to undertake activities and how these activities were able to produce project intended outputs. These are within the Project’s control.

The evaluation study assessed the project’s efficiency by applying the left half of the Framework i.e. by assessing the project outputs produced vis-à-vis project targets (planned vs. actual outputs) within the project duration. It likewise looked at the manner of implementation of project activities to produce such outputs. The next part of the Evaluation applies the right half of the framework by looking for evidence that supports the attainment of outcomes derived from the outputs delivered by the

³ Robert Magnani, Sampling Guide, 1997 USAID/Food and Nutrition Technical Assistance Project (FANTA).

Project. The effectiveness of the project was assessed in terms of how the Project's outputs led to the attainment of final outcomes. Relevance of the project was determined by looking for evidence of the development issues that the Project intended to address while indications of sustainability were determined from evidence that project interventions will continue post-project.

FIGURE 1: EVALUATION FRAMEWORK



Source of basic model: Loctoc (2006) in Managing for Results, Managers of Results, Asian Institute of Management

2.0 Project Performance Assessment

2.1 Relevance

Relevance was assessed at two levels i.e. i) in relation to the project goal and ii) by focusing on the project design.

2.1.1 Relevance of project Goal

The Project's goal of enabling Balaka district council to effectively and efficiently fund additional mandates to improve service delivery was relevant to the Malawi Government theme of Malawi Growth and Development Strategy III (MGDS III)⁴. The project therefore contributed to the implementation of the MGDS III, which commits fully to pursue economic policies and implementation strategies both at national and local levels. The MGDS III also affirms to ensure that social and economic investments and services are efficiently delivered by all partners to local councils.

The project was also in line with the Local Government Act (1998)⁵ which mandates the Council to raise local revenues within the local government area for governance and development. The goal of the project also successfully responded to the Public Finance Management Act (2003)⁶ which gives the Council responsibility to collect promptly and to fullest extent any tax, duty, fee, levy or any charges within its jurisdiction.

Additionally, one of the priority areas of the Balaka District Development Plan (2017-2022)⁷ is about efforts to increase local revenue collection. The project was therefore in line with the needs of the district council.

Besides consistency with national policies and laws, the project was also in conformity with Tilitonse Foundation's result areas of economic governance and active citizen's participation. This was demonstrated when NAYORG implemented activities that had ignited interests of the various stakeholders to participate in revenue mobilization, usage and management at the district council; hence making them participate in decision making.

Overall, the goal of the project was in line with the country's development strategies, Tilitonse Foundation's result areas, district development plan and beneficiary needs. Relevance of the project goal was satisfactory.

⁴Malawi Growth and Development Strategy (MDGS) III, 2017 - 2022

⁵ Local Government Act (1998)

⁶Public Finance Management Act (2003)

⁷ Balaka District Development Plan (2017-2022)

2.1.2 Relevance of Project Design

The relevance of the project design was assessed by the institutional arrangements for implementation. The project was designed in such a way that it could closely work with the media, youth networks, youth monitors, local leaders, Finance and Audit Committee, councillors, ADCs, VDCs, Civil Society Organizations, market committees, district integrity committee, market vendors and district council secretariat.

There was clear evidence that the working relationship with such structures was successful as these structures became actively involved in tracking revenue collection, expenditure and management. The consulting team also gathered clear evidence that the market committees and the youth actively participated in revenue collection in order to ensure that accountability was assured.

It was also gathered that the Council supported favorably the implementation of the project by professionally discharging their roles and responsibilities which included coordination of district council stakeholders, strengthening of revenue collection system and provision of revenue collection guidelines.

As per the project design, the Project was supposed to work with print and electronic media outlets such as Zodiak, radio Maria, Luntha Television, Nations and Daily Times newspapers as social accountability tools where pertinent issues regarding local revenue generation could be discussed, and where citizens could be given the opportunity to ask questions to the duty bearers. There is evidence that the Project had on some occasions used Nation newspaper and Zodiak radio for unearthing issues affecting revenue collection, management and utilization in the district. However, it was noted that the initial arrangement was not adequately utilized, in part because of cost implications and generalization of media outlets to partner with. A community radio station could have been an ideal choice for a localized project because of its affordability and local program origination capability.

The relevance of project design was satisfactory in relation to the institutional arrangement.

2.2 Effectiveness

Effectiveness was assessed by evaluating the extent to which the project achieved the stated project objectives based on an evaluation of activities, outputs and intended outcomes.

2.2.1 Achievement on Key Activities

The Project had four (4) objectives which were: a) To improve functionality of district council and community level revenue collection committees and structures; b) To improve interface between district council officials and community members; c) To increase participation of citizens in monitoring and tracking of council revenue generation, utilization and management; and d) To

strengthen external oversight of local revenue generation, utilization and management.

2.2.1.1 Objective—To improve functionality of district council and community level revenue collection committees and structures.

NAYORG carried out a number of project activities aimed at improving the functionality of the district council and community level revenue collection committees and structures. In this regard, functionality was defined using the following key indicators: committee membership; ability of the market committees to engage the Council on various issues affecting their respective markets; ability of the council level committees to respond timely to issues raised by vendors through their respective structures; involvement of committees in local revenue mobilization, management and utilization; level of coordination and collaboration between Council, market committees and all key revenue stakeholders; ability to perform their roles as stipulated in their terms of references; ability of committees to document meeting minutes, keep records including official correspondences, availability of members register, work plans and budgets.

As a starting point, the Project successfully conducted a functionality assessment of all district and community-based revenue collection, use and management structures and systems. This assessment revealed a number of challenges affecting operation, effectiveness and efficiency of systems and structures. The assessment revealed that some market committees had their time expired; dysfunctional market committees in some markets; lack of representation of other sectors in market committees; absence of active Revenue Enhancement Committee; unavailability of grievance handling and redress committees; non-functional liquor boards and business inspections committees as they remained dormant for over 4 years; and unavailability of guiding policy or a strategy to guide operations of the council in terms of revenue collection, use and management.

In responding to the assessment which the Project carried out, the Project successfully implemented activities which focused on addressing the identified challenges in order to establish functional structures and systems. For instance, the Project had through various capacity building programs and coordination meetings managed to resuscitate the District Revenue Enhancement Committee (DREC) which is so integral in coordinating local revenue collection activities in the district. One of the remarkable achievements of the DREC was the re-vamping of the District Liquor Board which was inactive for four years. It was also reported during the study that market committees had become aware of their roles and responsibilities.

Additionally, market committees demonstrated clear ability to record, keep minutes of their meetings, and provide feedback and reports to fellow vendors. The study also noted improved coordination between market committees and Council officials; a strong indication that the committees had began engaging the council and they are collaboratively working together for the mutual benefit of both vendors and the Council as demonstrated in Figure 2 below.

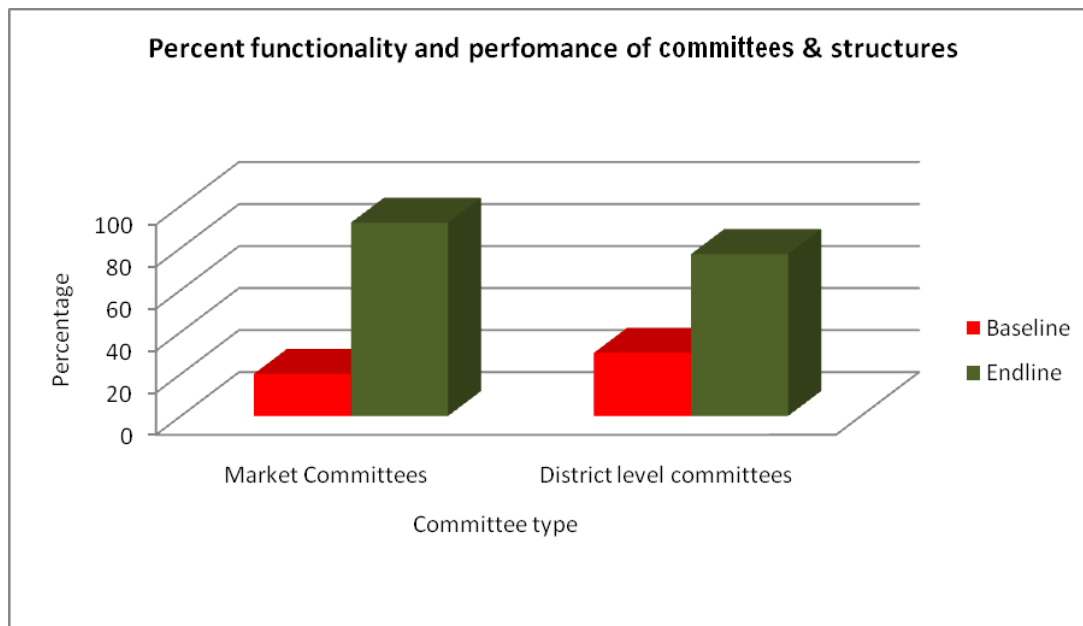


Figure 2: Percentage of Functionality and performance of market committees and District level committees (Source: Balaka District Council)

Another noticeable achievement registered by the project was the establishment of functional market level grievance handling and redress committees. The membership of these committees included representatives of vendors, revenue collectors and representatives of every business section within the market radius. A similar committee was also established at district level which is responsible for receiving grievances referred to it from the market level committee. Where the district committee failed to resolve a particular complaint to the satisfactory of the aggrieved party the issue is then referred to the Director of Finance who through DREC would be the final stage of hearing the matter. Such an innovative idea resulted in the Council recording a very small number of complaints from the markets as compared to the previous years as shown in Figure 3 below.

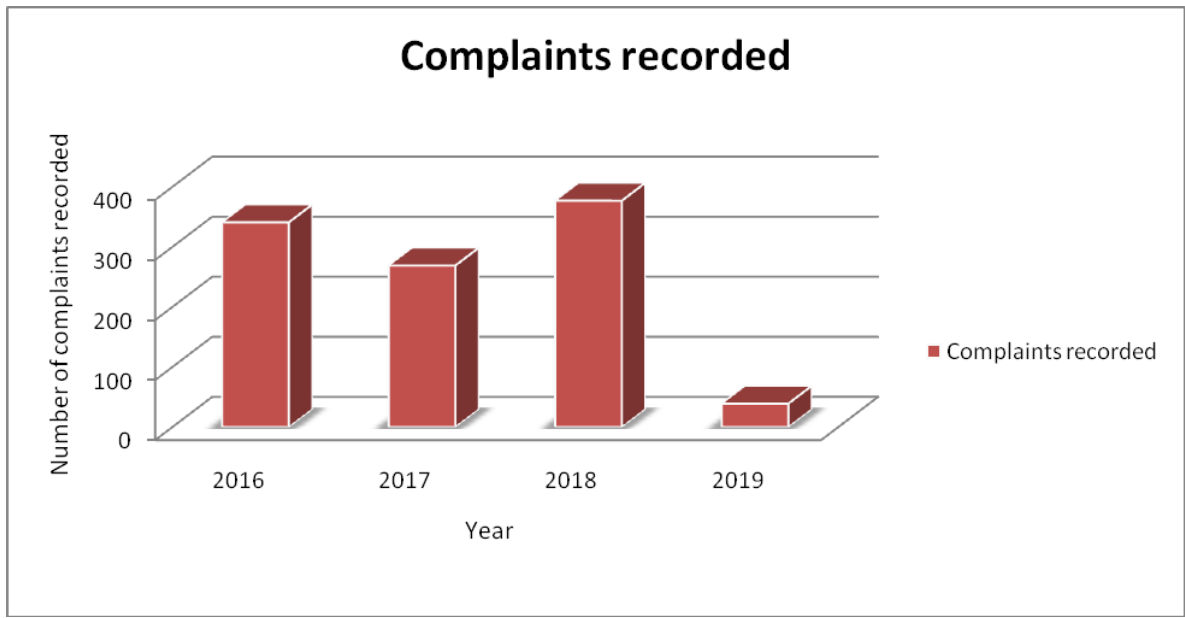


Figure3: Number of recorded complaints referred from across all the markets to the District over a period of four years. (Source Balaka District Council

As the graph above demonstrates, a higher number of complaints were recorded in 2016; considerable number but slightly lower than of 2016 was recorded in 2017. In 2018 the highest number of complaints was recorded as compared to all the years indicated on the graph. In 2019 between the months of February and April, the project established grievance handling committees at each and every targeted market. This was a sub-committee of the main market committee which was mandated to receive and resolve all complaints presented to them from vendors within the market catchment area. Only those complaints resolved not to the satisfactory of the subjected parties were referred to the District Grievance Handling and Redress committee. Apart from just recording and resolving complaints, the Grievance handling and redress committees had to also engage vendors sensitizing them of best practices of conflict resolution. This enabled vendors to amicably resolve differences that arose among themselves peacefully without even referring them to the grievance handling and redress committees.

It was also reported that complaints arising from the markets are always at the peak between the months of April and August. This is so because this period is considered a bumper season since it's when farmers realize their earnings from the fields and there is always a high influx of vendors coming in the markets to ply their trade.

The study noted that before the project, there were always running battles between the Council and vendors especially when the vendors felt that their needs were not being met by the Council. This always resulted in vendors boycotting payment of market fees. The introduction of the grievance handling and redress mechanism resulted in market level committees working together with the district level committees, a situation which has resulted in resolution of some cases at the lower

level without them referring to the district council office. The study established that all the grievance handling and redress committees are guided by their well laid out terms of reference. One of the guiding principles of their operations is that; once both parties are satisfied with the determination or resolution made by the committee at which the complaint was raised, they should all pend their signatures underneath the resolution statement which is attached to the complaint registration form accepting the decision. Each party is also served with a copy of that resolution. There is therefore clear evidence that the grievance handling and redress mechanism was an excellent innovation as highly reverberated in Boxes 1&2 below.

Box 1: DoF-Benjamin Makoto⁸:

"On grievance handling and redress mechanism, we are doing exceptionally well. We owe this achievement to the project which NAYORG was implementing with funding from Tilitonse Foundation. Before the project, our office was receiving complaints direct from the markets and management of these complaints was done centrally at secretariat. This was making our office to be overwhelmed ending in some complaints taking more time before they are addressed. Due to this the Council has been losing a lot of revenue considering the fact that most of the cases reported were usually between vendors and the Council. Once the vendors see that their grievances are taking time to be heard or resolved they have always resorted into boycotting paying market fees. We have had several scenarios of boycotts and sometimes discussions between the Council and vendors ended up agreeing on nothing. Today, the story is different. Because of this arrangement, we as the Council have recorded a very small number of complaints from the markets as compared to the previous years. For now, we no longer have cases of market vendors boycotting market fees payment."

Box 2: Vendor-Mrs. Madalena Petro⁹:

"We vendors are happy for this arrangement of handling our grievances. At first some of us could not even afford to travel to the Boma to present our complaints to the Council as a result the only easy option for us was to boycott paying market fees in order to provoke them to come. But that was also affecting the Council operations as they were supposed to stop everything and come to attend to our concerns. Right now, we have a committee right here at our market where we can present our grievances. Some they are resolved here and others which they cannot are referred to the district committee which our fellow vendors are also members. We are so glad because unlike before, we now constantly get feedback on the progress of grievances we present to the committee."

The Project registered considerable success in the area of local revenue generation management and utilization. There were a number of achievements that were realised in the course of implementation which included the following: 18 market committees revamped and trained on their roles and responsibilities; empowered vendors who became actively involved in revenue mobilization and effectively

⁸Interview, Director of Finance, Balaka District Council

⁹Interview, Vendor- Mrs. Madalena Petro

engaging the council to address their concerns; improved grievance handling and redress mechanisms; and revamped and operational business inspection and license board as well as revenue enhancement committees. The Project also successfully facilitated development of the Local Revenue Strategic Plan which will be used as a blue print in revenue collection, use and management by the Council. All these efforts resulted in the council registering considerable success in the area of local revenue generation management and utilization. For instance, revenue generation had increased by 65% in 2019 comparable to the year 2018 when the project was not in effect shown in Figure 4 below.

Market fees are the main source of locally generated revenue (LGR) for the Council. Despite being the main source, revenue collection is influenced by the availability of seasonal crops such as tomatoes, peas, beans, maize, bananas and sweet potatoes. Revenue collection is therefore high during peak periods as compared to lean periods of the year.

The graph in Figure 4 below demonstrates market fees revenue trend for a period of six years from 2014 to 2019. As presented in the graph between the year 2014 to 2016 market fees collected increased by just 24% in a space of three years. This means that average annual local revenue increase was at 8%. In the year 2017 market fees collection increased by 43.26% as compared to revenue collected in 2016. This rise was attained as a result of the following factors: Balaka District Council revised upward by an average of 50% its fees and business premises license schedules. This meant that from the same local revenue base, collection was likely to go up by an expected average of over 50%. However, it only rose by just 43% and this therefore means that there was still an indirect decrease of local revenue by at least 7% even though more revenue was collected. The other factor which may have led to the increase in revenue in the year 2017 was due to the opening of two more new markets within the year which also boosted market fees collection.

It is important to note that even though revenue collection increased in 2017, indirectly it dropped if we compare with the projected revenue. Revenue schedules for 2018 and 2019 were not revised. This therefore means that market fees were charged based on the schedules as implemented in 2017. In the year 2019 which can be referred to as the project year, the graph presents an increase in market fees revenue by 55%. The study established that the increase was largely attributed to the project. Additionally, the local revenue schedules used in the year 2019 were the same used in 2018; therefore, this factor remained constant and had not contributed to the rise in local revenue collection as registered in 2019.

It should also be noted that the revenue collected in 2019 does not include that from Chidzanja and Road block markets since at that time local revenue generated from these markets were yet to be incorporated into the IFMIS. As a matter of fact, the Council started collecting revenue from these markets two months after the Presidential declaration was made and this was due to some logistical and administrative misunderstandings between Balaka and Machinga District Councils.

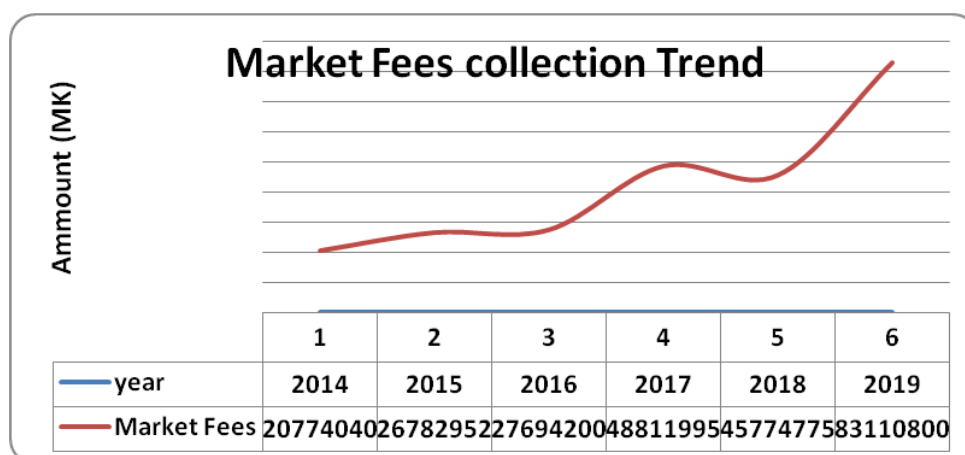


Figure 4: Market fees collection trend over a period of Five years (Source: BLK Council)

2.2.1.2 Objective - Improve interface between district council officials and community members.

Before NAYORG had implemented the Project in the district, the council had exclusively been responsible for revenue collection, use and management. The citizenry was not given a space to participate in decision making regarding revenue mobilization, usage and management in the district. For instance, market committees, vendors and the rest of community structures were left out in decision making in the whole revenue collection and management system. Community members could not be given space to interface with the district council officials in order to make collective decisions on how the council could collect, use and manage revenue.

Additionally, local citizens and the rest of community and market-based governance and developmental structures were not participating in monitoring and tracking council's revenue collection, use and management. It was also revealed that previously market committees were not aware of the actual avenues the council collected its revenue from, number of vendors at the markets and the revenue collected daily, monthly, quarterly and annually.

However, the Project successfully facilitated interface meetings between the district council officials on one hand and the community level structures on the other. The study noted that the Project realized the following major achievements: ability of market committees to access and document daily revenue collection at their respective markets; dissemination by the Council of revenue collection reports to community local revenue stakeholders; Chidzanja and roadblock markets reclaimed as a result of inclusive advocacy and interface meetings; and improved relationships

and flow of information between the council and the communities involved in overseeing operations of markets.

2.2.1.3 Objective - Increase participation of citizens in monitoring and tracking of council revenue generation, utilization and management.

NAYORG found out that the local citizens and the rest of community and market-based governance and developmental structures were not participating in monitoring and tracking council's revenue collection, use and management. The council therefore ended up hugely under collecting its revenue from the designated markets as demonstrated in Figure 5 below. In order to address this challenge, the Project used a participatory community-based monitoring approach for successful implementation and sustainability. Through this approach community structures were empowered to assess the progress of the activities right from the inception of the Project. Key monitoring activities that the Project conducted included: direct contact with beneficiaries of the project through the council, and all the other decentralized structures in the district; development of budget monitoring tool; and development of activity tracking system. To ensure that the Project had a clear picture and roadmap on how the results of the Project were to be achieved, in liaison with the Council a vendor profile database was created. This enabled the Council to have local revenue collection projections from each market and thereby enabling it to effectively monitor revenue collection performance. The creation of this vendor profile database revealed that the Council for the past years had been using wrong annual revenue projections. This was so because the Council had not updated its vendor profile database for over five years. As such, the Council was basing its targets on just a projection percentage calculated using the outdated vendor profile database as a benchmark. The project facilitated the process of updating the vendor profile database and came up with the actual and current vendor statistics in all the markets. It is this new created vendor profile database that has generated the potential local revenue values for 2019 and used projectile method to determine the same for the previous years. Additionally, the creation of this new database has also facilitated the process of tracking both daily and monthly revenue collection from all the revenue bases.

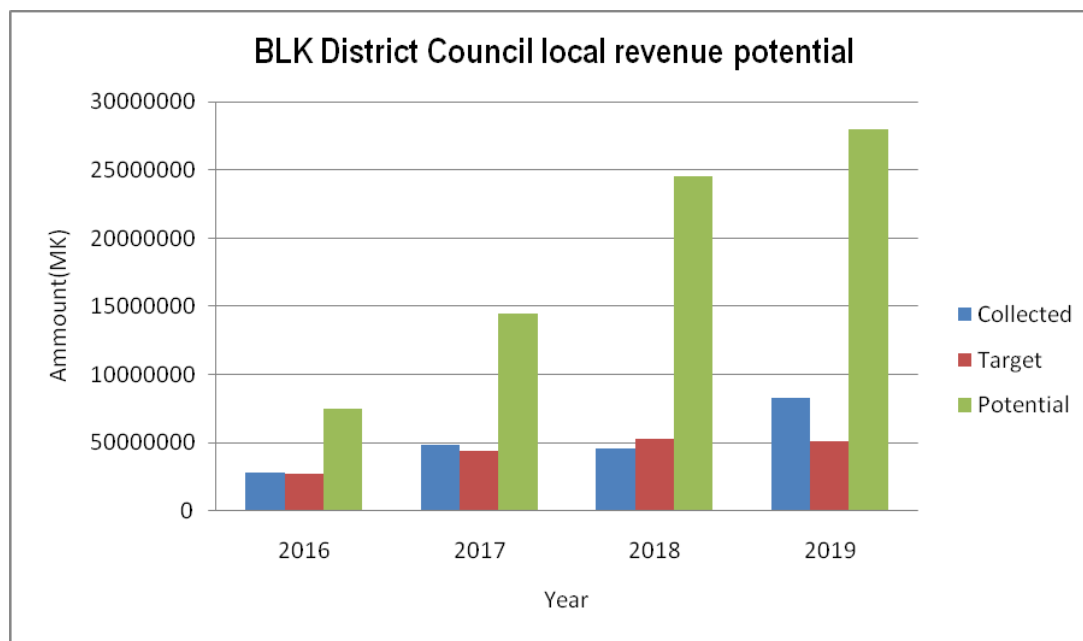


Figure 5: Chart showing how much revenue was being lost annually since -2016

Additionally, the Project built capacity of the market-based structures (market and grievance handling committees), community level structures (ADCs and VDCs), MPs and Ward councillors in revenue expenditure tracking and social accountability so that they fully participate in the whole revenue system. The following results were realised after the Project interventions: Increased participation of the youth and market committees in revenue collection; reduced number of tax defaulters; empowered community members who are able to identify fake receipts and report any revenue-based malpractices to relevant authorities; increased levels of revenue collected on a daily basis by the Council; and the ability by the Council to pay for extra work force: e.g. recruitment of temporary workers and paying staff wage arrears among many others.



Figure: Chidzanja Market Notice Board, July 2020

In addition, even beyond the project timeline, Market Committees are still actively involved in revenue collection as well as pasting of revenue collection information on designated market notice boards as displayed by Figure 6 above.

2.2.1.4 Objective - Strengthen external oversight of local revenue generation, utilization and management.

NAYORG had unearthed during the baseline survey of the Project, that there was no external oversight performed by any stakeholders to enhance accountability and transparency in revenue collection, use and management in the district. Before the Project, the citizenry was not given a space to participate in decision making as regards to how best revenue could be mobilized, used and managed in the district. Market committees, vendors and the rest of community structures were left out in decision making in the whole revenue collection and management system. It was impossible for community members to interface with the district council officials so that they could make collective decisions on how the council collected, used and managed revenue. Community members were completely excluded in the whole process and decisions were being arrived at by only council officials.

As a result of this lack of external oversight, locally generated revenue had been abused, stolen and misused in the district. Community members, ward councillors, Members of Parliament and local leaders were neither given a penetrative space into revenue system nor had no interest to be vigilant on how revenue was collected, used and managed at the district level. To ensure that communities, politicians, youth and local leaders were giving an oversight role in revenue use and management, NAYORG implemented activities under the Project that have ignited interests of the mentioned parties to participate on how revenue should be mobilized, used and managed at the district council; hence making them participate in decision

making. The implementation of such activities brought a number of results such as the inclusion and participation of the youth in local revenue mobilization, management and use; spearheading collaborative revenue collection with revenue collectors; and Ward Councilors, Members of Parliament, local leaders and relevant district council service committees actively taking part in discharging their mandated oversight duties on revenue mobilization, usage and management. Additionally, the youth became the ones facilitating market-based scorecards and interface/advocacy meetings where different revenue issues were discussed.

2.2.2 Progress towards achievement of outcomes

Table 1: Log Frame Matrix of the project

Project Name: Increasing Accountability and Transparency in Revenue Mobilization, Use and Management (IATRMUM) in Balaka District

Purpose of the project: To improve discretionary own-source revenues generation, utilization and management

	Results chain	Indicators	Baseline (Baseline Year 2018)	Targets	Means of Verification	Assessment of whether outcome indicator was on track to reach end targets
Overall objectiv e: Impact	To enable Balaka district council effectively and efficiently fund additional mandates to improve service delivery.	% improvement of service delivery in Balaka district using locally generated revenues	20% level of good service delivery using local revenue	60% in 2020	Reports, budget allocation documents on service delivery, sanitation equipment procured by the Council, Tractors and market sweepers work schedule,	55% has been achieved against a 60% target. The underachievement was due to the following reasons; when the project started in February, the Council had cumulative arrears of up to five months to be paid to its workers. So, despite the fact that the project interventions brought in an increase in revenue generation as well as engagement between the community and the Council on critical issues of service delivery, the Council for the first four months of the project prioritized much on offsetting the load of salary and wages arrears. The Council started responding to most of the issues on service delivery mid-way the project. Apart from the cumulative arrears, the council's wage bill is just huge as compared to the revenue it generates

		% improvement in local revenue collection, utilization and management	30% local revenue collection against the potential local revenue projections	60% in 2020	Balaka District Council local revenue collection records, copies of pasted revenue collection information.	this renders the operating costs to be so high thereby forcing the Council to allocate a small percentage towards service delivery. Revenue collection has increased from 30% to 65 % against a 60% target. This achievement has been achieved through involvement of market committees and all key stakeholders in revenue mobilization. This has instilled ownership among vendors and is no longer frustrating the Council's efforts in collecting revenue. Pasting of daily revenue collection at the market has also enhanced transparency and accountability on how much is collected from each designated market.
Specific Outcome	Improved functionality of district council and community level revenue collection committees and structures	% number of district Council and community level revenue collection committees and structures, which are strengthened and are functional.	30% functional committees	80% in 2020	Reports, copies of TORs, copies of market development plans, copies of Action Plans	111% has been achieved against a target of 80%. The over achievement is as a result of Chidzanja and roadblock markets which were initially not part of the project. These markets came in after they were reclaimed from Machinga District Council. All the 18 market committees were trained on their roles and responsibilities and functioning. For instance, they are now able to hold scheduled meetings, record and keep minutes of their meetings, keep track of their action plan as well as engaging the Council formally on matters that concern fellow vendors. In addition, the project also facilitated the setting up of a District

		% number of committees aware of their roles and responsibilities.	20% with knowledge on their roles and responsibilities	Target: 80% in 2020	Training reports, TORs, Action plans, Review meetings minutes	Grievance Handling and Redress Committee special for dealing with issues from markets and all business sections which the council collects revenue. These committees too were oriented on their roles and responsibilities. District level grievance handling committee successfully mediated, handled and resolved differences between Kabanza Operators and the Council which saw the operators calling off their boycott and resume paying the monthly fees. The District Liquor Board and the Plot Allocation Committees have both been revived and are discharging their duties efficiently in assisting the Council realize more local revenue. 111% has been achieved against a target of 80%. The over achievement is as a result of Chidzanja and roadblock markets which were initially not part of the project
Specific Outcome	Improved interface between district council officials and community members	# of collective local market development plans by community and district level stakeholders % number of	00% of markets with local market development plans 00% of issues addressed arising	60% in 2020 60% in 2020	Reports, Copies of market development plans Official memos, minutes of interface	55% of the markets of which 80% of these are markets within the major Trading Centres have managed to come up with local market development plans. This is enabling the committees to periodically be able to review progress being made against the plans developed. On issues addressed during interface meetings, 65% of issues raised during interface meetings have been addressed

		issues addressed arising during interface meetings	during interface meetings		meetings, action plans.	against a target of 60%. The over achievement has been due to the Council's improved responsiveness. Through effective coordination and interface meetings between the Council and citizens (Market committees, local leaders, etc), there is registered improvement in relationships and flow of information between the two.
Specific Outcome	Increased participation of citizens in monitoring and tracking of council revenue generation, utilization and management.	% number of citizens actively participating in monitoring and tracking of Council revenue generation, utilization and management % change in revenue generated from the council's	00% of citizens actively participating in monitoring and tracking of Council revenue generation, utilization and management 20% revenue generated from the council's revenue/tax base	80% in 2020 80% in 2020	Reports Balaka District Council local revenue collection records	78 % has been achieved against a target of 80%. The under achievement is as a result of some resistance from the Council side which left some citizens demoralized. However, the number of citizens participating in revenue expenditure tracking has been increasing. This has been due to high commitment as displayed by the Council through the office of the District Commissioner. This has also been made possible through citizens demanding the Council to provide them with information on how much revenue is collected and how it has been spent. This result is attributed to the Social Accountability trainings that citizens participated which enlightened them more. The achievement is also as a result of the youth's involvement in social accountability which has been so easy for them to transfer the same knowledge to their fellow youth through the youth club forums. 65% has been attained under this indicator.

		revenue/tax base				The under achievement has been due to the delays by the Ministry of Local Government and Rural Development to gazette the Council's bylaws which act as legal basis for taking to task those vendors or entrepreneurs objecting to comply with the Council's revenue demands. Revenue collection from the Council's tax base has jumped from 20% in the baseline to 65%. The target was to reach 80% in 2020 but this has not been possible due to effects of COVID-19 which has affected revenue collection. However, some of the strategies used to achieve this included the involvement of market committees in revenue collection.
		% change of Council's revenue/tax base	20% of Council's revenue/tax base	80% in 2020		

Specific Outcome	Strengthened external oversight of local revenue generation, utilization and management.	% level of youth participating in revenue collection, management and use operations	00% of youth participating in revenue collection, management and use operations	95% in 2020 Formal collaborative and coordination arrangements between the youth and all revenue stakeholders	Records from youth networks on number of youths participating in revenue collection issues.	74% has been achieved against a target of 95%. The achievement is as a result of the youth's involvement in social accountability which has been so easy to transfer the same knowledge to their fellow youth through the youth club forums.
		% number of market users and community with knowledge about revenue collection, management and use	00% of market users and community with knowledge about revenue collection, management and use	90% in 2020		85% has been achieved against a target of 90%. This achievement has been recorded following several meetings the project had conducted with community representatives in addition to mass mobilization campaigns and excellent commitment from the Council Secretariat in revenue information dissemination.
		% number of markets owning and updating vendor profile data	00% of markets owning and updating vendor profile data	100% in 2020		All the project targeted markets have the updated vendor profile records putting the achievement at 100%

The Project achieved a satisfactory rating on effectiveness. The rating was achieved from an evaluation of project objectives in relation to the attainment of the project activities, outputs and intended outcomes.

2.3 Efficiency

The Project's efficiency was measured in relation to timeliness and resource use efficiency. The rating sought to answer two broad questions on whether the benefits of the project matched project costs and whether project implementation was efficient in the delivery of the expected results.

2.3.2 Timeliness

Activity implementation progressed on very smoothly during the entire life of the Project. Focal persons who were supposed to be central in facilitating smooth implementation of agreed work plans were often available. The necessary project documents were made available to all stakeholders, right at the inception of the Project and this allowed judicious completion of planned activities. Additionally, all the key stakeholders willingly made themselves available on time whenever they were called to do so. On the overall, the Project managed the scope and schedule for a satisfactory completion of all planned project activities.

2.3.3 Resource use efficiency

NAYORG clearly followed the financial management implementation guidelines that the Project produced in order to ensure that the resources were prudently utilized. The Project received and utilized all the funds from Tilitonse Foundation as originally approved. The Project developed a manual of accounting procedures which was aimed at providing a handy reference for all stakeholders of the Project involved in the management of finances during the implementation period. It was intended to facilitate bookkeeping, financial reporting and strengthening of expenditure controls at various stages and at all levels. The Project also instituted some internal controls. The Project implemented both preventive and detective controls. It managed to put in place internal controls through separation of duties, proper authorisations of transactions, adequate documentation and record keeping as well as physical controls over assets. The efficiency in resource usage by the Project demonstrated the value for money in implementation of the planned activities. The rating for resource use efficiency was thus satisfactory.

2.4 Sustainability

The assessment of sustainability for the Project revolved around financial sustainability of the District Council to sustain activities initiated by the Project, institutional capacity development and the stakeholder participation and ownership.

2.4.1 Financial Sustainability

Tilitonse Foundation had funded the Project on three funding sequences. The initial project funding budget of about 99,565.46 Euros was disbursed on a quarterly basis. Following reclaiming of Liwonde road block and Mangochi Turn Off markets, an extra

funding was requested to implement activities specifically for the two markets and the Project was funded an extra 12,316.79 Euros as an addendum to the Project. To ensure smooth exit of the Project and official handover of project structures and interventions to the district council and community stakeholders, NAYORG also requested another extra funding of 4,343.79 Euros which was approved and disbursed once. Therefore, over the year, Tilitonse Foundation disbursed a total of Euros 116, 226. 04¹⁰.

The Project used 100% of the budget on planned activities and outputs. This clearly shows that resource utilisation on planned activities was prioritized. Balaka District Council has a number of priority areas besides sustaining the activities initiated by the Project. The Council largely depends on the government transfers and market revenues as its main sources of income and has not demonstrated any capacity of having more other sources of income to sustain these activities. Additionally, NAYORG had a weak exit strategy that could not provide the details of the activities that will be financed in order to promote sustainability beyond the life of the Project. NAYORG therefore had unsatisfactory systems for financial sustainability.

2.4.2 Institutional Capacity Development

The Project contributed hugely to the improvement of institutional capacity development to the Council and other stakeholders. For instance, the Project successfully built capacity of the market-based structures (market committees and grievance handling committees), community level structures (ADCs and VDCs), MPS and Ward councillors in revenue expenditure tracking and social accountability so that they fully participate in the whole revenue system. Revenue based community awareness campaigns and sensitization meetings targeting the citizens were also successfully implemented. The Project also advocated for inclusion of women and girls in market committees and other revenue related structures. To ensure that people with disabilities take part in all interventions, the Project upheld social inclusion as an important part of programming. The Project successfully advocated for inclusion and participation of people with disabilities in different community and district level revenue-based structures. The benefits of the capacity development will therefore continue to accrue to the project beneficiaries, the Council which works with these various stakeholders and to the wider community long after the Project has phased out. The study therefore rated satisfactorily to institutional capacity development.

2.4.3 Stakeholder participation and ownership

The Project diligently worked with numerous stakeholders in the implementation of the project activities. The district council brought together stakeholders to support the Project. The district based Civil Society Organizations (CSOs) were among the key stakeholders. These CSOs played the key role of advocating for crucial issues which were addressed by the Council during the project implementation.

¹⁰NAYORG Annual Report 2020

The community as the primary beneficiary of the project interventions was an important stakeholder. It was evident during the study that the community had contributed a lot to the achievement of the project results. For instance, it was revealed that the community together with local leaders and the Project team successfully engaged duty bearers up to the Ministry level pushing for the reclamation of Chidzanja and roadblock markets, a battle they effectively won. The battle won proved through this Project that community voice is much stronger and is heard faster. The participation and collaboration of these respective stakeholders provided the desirable interfaces needed for successful project implementation.

The Project could not be successfully implemented without the District Council fully embracing it as its key stakeholder. The Project was unique in nature as it touched on revenue, a fertile area for corrupt dealings and other means by Council officials. In the early stages of the project the Council was so reluctant to fully support the project as most of the senior officials at the Council who deal with revenue thought that the project had come to police them the way they discharge their duties as well as managing local revenue. However, the study noted that throughout the project timeframe, the Council had provided the much-needed support and actively participated in the planning processes and execution of all the project planned activities. This positive support by the Council came in because of some innovative steps that the Project had taken. Firstly, after noting this reluctance by the Council to the project, the Project Management Team (PMT) held an internal project management meeting to plan on how best to effectively bring the Council officials on board. The PMT analysis using the political economy analysis skills revealed that not all the Council officials were against the project but rather only those who were benefiting from the lapses in the revenue collection system. The analysis by the PMT also discovered that some market committee chairpersons and Ward Councillors were part of the impious scheme. Upon noting the situation, the Project decided to engage local leaders, CSO members and influential citizens in the district during which the rationale of the project was clearly explained, its expected benefits and the issues which were hindering its successful implementation. It was at this meeting whereby a resolution was reached to have some CSOs, selected influential local leaders and some citizens together with the Project team to meet the District Commissioner and present the issues to him and as a group find a workable way forward. One of the outcomes of this initiative by the Project was the immediate appointment by the DC, a Desk Officer from among the Council Secretariat management team members to work hand in hand with the project team as well as the Revenue Enhancement Committee in ensuring that all activities as implored in the project were conducted successfully.

The Project satisfactorily involved key stakeholders and promoted a sense of ownership.

3.0 PERFORMANCE OF PROJECT FINANCIER

3.1 Tilitonse Foundation Performance

Tilitonse Foundation was very supportive during the entire Project period. The Foundation provided the necessary guidance and shared project documents on timely basis. During the entire project implementation, the Foundation professionally provided technical support in order to ensure effective implementation. For instance, the Foundation made sure that all project funds were timely disbursed. In addition, the Foundation provided guidance and support on crucial issues raised during the course of project implementation. It also periodically joined the Project team in monitoring the project implementation. Both the Monitoring visits and capacity building programs were of great value to the organization. For instance, it was during these monitoring visits that both the project beneficiaries and key project stakeholders had time to interface with Tilitonse Foundation Team. This provided an opportunity for Tilitonse Foundation Team to hear themselves directly from the beneficiaries the challenges they were encountering as well as the successes registered by the Project. The monitoring visits also acted as a mirror to the Project whereby feedback was given on how best, moving forward, some activities and approaches could be handled. In summary, the monitoring visits also acted as a coaching session where the Project got some energy and implementing skills from Tilitonse Foundation.

The study also found out that the capacity that was received from Tilitonse Foundation was very much necessary and commensurate with NAYORG's needs. For instance, when the Project started, the project staff needed some skills to enable them to successfully assess progress of the project, record, document and share project results. When this need was presented to Tilitonse Foundation, it quickly organized a workshop whereby NAYORG staff was trained in Results Based Management, Knowledge Management and Communication as well as Photography. The training benefited not only the project but the organization as a whole.

Additionally, the Foundation also assisted NAYORG to create its own website www.nayorg.org this is a great achievement for NAYORG as it is now able to share with the rest of the world its success stories, best practices and lessons learnt through this website.

4.0 CONCLUSION, LESSONS AND RECOMMENDATIONS

4.1 Main conclusion

NAYORG successfully implemented planned activities and achieved the Project's objectives, outputs and outcomes. The Project goal was in line with the national

development priorities and the Tilitonse Foundation's result areas. The Project also contributed directly to the implementation of the District Development Plan, which prioritized revenue generation for sustainable economic growth of the district. The District Council made a commitment to take over all the project interventions and assured the community structures and all stakeholders of its unwavering support.

4.2 Key lessons from the Project:

The key lessons from the project implementation include the following:

1. If care is not taken, the District Council can frustrate the whole process of implementing a similar project. This is so because some council officials tend to have personal interest in revenue collection. In order to avert this situation, there is need to make sure that from the onset of the project, the Council Secretariat and the elected leaders clearly understand the rationale of the project, its expected benefits and the issues which may hinder its successful implementation
2. Community voice is much stronger and is heard faster if provided adequate space. This was evident in the manner Chidzanja and Roadblock markets were successfully reclaimed
3. Empowered and adequately sensitized market vendors on best practices of conflict resolution, can amicably resolve differences that may arise among themselves peacefully without even referring them to the grievance handling and redress committees.
4. With increased levels of revenue collection, it is possible for the Council to effectively fund additional mandates such as recruitment of temporary workers and timely payment of staff wages.
5. Active participation of the youth in local revenue collection issues through properly established and coordinated youth club forums, can effectively contribute to the District Council's revenue generation initiatives.
6. Strengthened external oversight of local revenue generation, utilization and management can effectively contribute to the district council's efforts of increasing its revenue base which can result in effective delivery of services to the citizens.

4.3 Recommendations:

Based on the analysis in this project evaluation, the specific recommendations include the following:

In order for the District Council to effectively reduce the reported cases of grievances from its markets, there is need for establishment of well capacitated, equipped and functional Grievance Redress and Handling Committees to manage market level grievances.

1. It is highly recommended that NAYORG properly document lessons and share those as strategically and broadly as possible to all the stakeholders for wider dissemination to the entire country.
2. For the Council to be transparent in the utilization of the revenue it collects (such as pasting of revenue collection information on designated market notice boards), there is need to build the capacity of the market-based and community level structures in revenue expenditure tracking and social accountability so that they fully participate in the whole revenue system.
3. In order to effectively sustain meaningful coordination and collaboration between the Council, market committees and all key revenue stakeholders in revenue collection matters, there is great need for the Council to put in place an empowered and capacitated District Revenue Enhancement Committee (DREC) to play an integral role of coordinating local revenue collection activities in the district.
4. The choice of media outlets to act as social accountability tools for a localized project needs to be based on its affordability and local program origination capability.
5. In order to attain sustainability beyond the life of the project, an exit strategy needs to be jointly planned and agreed upon to clarify how the project will end and how the implementing organization will withdraw and who will take over to sustain project outcomes and how.

ANNEX 1: Some of the people consulted

Section	Name	Position	Contact
District Council secretariat	Benjamin Makoto	Director of Finance	0999 411 173
District Council Elected Leadership	Michael Matthias Chauluka	Council Chairperson	0998 741 633
Traditional Leadership	Lameck Black	TA Nsamala	0994 035 268
	Geoffrey James Kayenura	GVH Mmanga	0993 175 574
Market committee	Waliwali Mwachande	Mgawanyemba Market Chairperson Chidzanja Market	0999 871 053

	Yunusi Chimanya	Chairperson	
Citizens	Madalena Petro	Citizen, Vendor	0998 050 040
	Mr. Phekani	Citizen	0888 878 486