GOVERNANCE FOR LOCAL DEVELOPMENT (GoLD) FINAL PERFORMANCE EVALUATION

Final Report

April 2024

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ABSTRACT

The final performance evaluation of the Governance for Local Development (GoLD) activity used a mixed-methods approach to examine the overall performance of the seven-year program and its impacts on local governance, spending on and provision of key public services at the local level, and social inclusion. The report's findings and conclusions describe a successful program that enabled local governments to better collaborate with their national and regional counterparts, create a stronger tax collection mechanism to drive additional revenues, and invest more in key sectors, such as health, education, and water, sanitation, and hygiene. The report presents recommendations for USAID and the next implementing partner to (1) increase funding and specific opportunities for inclusion of marginalized groups, particularly persons with disabilities and youth, (2) focus on the mechanics of sustainability and planning to ensure program efforts continue after closeout, and (3) better improve data collection during the program to show results.

ACRONYMS AND ABBREVIATIONS

ACT	Local Authority Coordinator (*Animateur de collectivité territoriale*)
ADL	Local Development Agency (*Agence de développement local*)
ADM	Municipal Development Agency (*Agence de développement municipal*)
AMELP	Activity Monitoring, Evaluation, and Learning Plan
APE	Students Parents Association (*Association de Parents d'Élèves*)
ARD	Regional Development Agency (*Agence régionale de développement*)
BBGI	Integrated Good Governance Barometer (*Baromètre de Bonne Gouvernance Intégrée*)
BCT/DGID	Office of Territorial Collectivities (*Bureau des Collectivités Territoriales*)/General Directorate of Taxes and Property (*Direction Générale des Impôts et Domaines*)
CDS	Sanitation Development Committee (*Comité de Développement Sanitaire*)
CFL	Local Fiscal Commission (*Commission de fiscalité locale*)
CGE	School Management Committee (*Comité de gestion d'école*)
CMO	Minimal mandatory conditions (*Conditions Minimales Obligatoires*)
COR	Contracting Officer's Representative
CPF	Drilling Steering Committee (*Comité de pilotage des forages*)
CSF	Fiscal Service Center (*Centre des Services Fiscaux*)
CSO	Civil society organization
CT	Territorial Collectivities *(Collectivité Territoriale)*
CVA	Citizen Voice and Action
DAIS	Data Analysis, Integration, and Synthesis
DCT	Local Collectivities Directorate (*Direction des collectivités territoriales*)
DGID	General Directorate of Taxes and Property (*Direction Générale des Impôts et Domaines*)
DRGP	Democracy, Rights, Governance, and Peace Office
EDIC	Space for Dialogue and Citizen Engagement (*Espaces de dialogue et d'interpellation citoyenne*)
EGO	Economic Growth Office (USAID)
ENDA ECOPOP	*Espace de Co production des Offres Populaires pour l'environnement et le développement en Afrique*
EQ	Evaluation Question
ET	Evaluation Team
FAFS	Federation of Women's Associations in Senegal (*Federation des Associations Feminines du Senegal*)
FCFA	West African Franc
FECT	Local Authorities Development Fund (*Fonds d'équipement des collectivités territoriales*)
FGD	Focus group discussion (at least 8 persons)
FY	Fiscal year
GD	Group discussions

GESI	Gender equality and social inclusion
GoLD	Governance for Local Development
GoS	Government of Senegal
IEF	Education and Training Inspectorate (*Inspection de l'Éducation et de la Formation*)
IP	Implementing partner
KII	Key informant interview
LOE	Level of effort
M&E	Monitoring and evaluation
MCTDAT	Ministry of Territorial Collectivities, Development, and Planning (*Ministère des Collectivités territoriales, du développement et de l'aménagement des territoires*)
MEL	Monitoring, evaluation, and learning
MFB	Ministry of Finance and Budget (*Ministère des Finances et du Budget*)
MMR	Mandatory minimum requirement
PACASEN	Program Supporting Municipalities and Agglomerations in Senegal (*Programme d'appui aux communes et agglomérations du Sénégal*)
PNDL	National Program for Local Development (*Programme Nationale pour le développement local*)
PSBP	Participatory Strategic Budget and Planning
PWD	Persons with disabilities
RA	Results area
RTI	Research Triangle Institute
SOW	Statement of Work
SRADL	Regional Service for Local Development Support (*Service Régional d'Appui au Développement Local*)
TPR	Regional Treasurers-Payers (*Trésoriers-Payeurs Régionaux*)
URAC	Association of Community Radio Stations (*Union Radios Associatives Communautaires*)
USAID	United States Agency for International Development
WASH	Water, sanitation, and hygiene

EXECUTIVE SUMMARY

ACTIVITY BACKGROUND

Implemented by Research Triangle Institute (RTI), the United States Agency for International Development's (USAID) Governance for Local Development (GoLD) program in Senegal aimed to increase local governance by increasing the capacity of local government to respond to citizen demand, improve the mobilization and management of local public resources, increase community participation in service delivery management (health; education; water, sanitation, and hygiene [WASH]; and agriculture), strengthen the capacity of national institutions to improve local governance systems and transfer resources, and achieve greater social inclusion and communication.

From 2017 to 2023, the program worked in a total of 90 *Collectivités Territoriales* (CTs) over four regions: Sédhiou, Kolda, Tambacounda, and Kédougou.

PURPOSE AND METHODOLOGY

USAID commissioned Encompass LLC to conduct a final performance evaluation of the GoLD program under the Monitoring, Evaluation, and Learning in Senegal (MEL Platform) to measure program performance using five key questions associated with the intended results areas of the activities. The mixed-methods evaluation consisted of a thorough document review, key informant interviews, focus group discussions, and analysis of secondary quantitative data collected by the program.

FINDINGS AND CONCLUSIONS

The evaluation addressed five questions, listed below with associated findings and conclusions.

Evaluation Question (EQ) 1. To what extent has GoLD contributed to strengthening the collaboration/coordination between central and local institutions (Territorial Collectivities and technical services) for improved service delivery to communities?

GoLD has substantially contributed to strengthening collaboration and coordination between central and local institutions through better communication, more regular interactions, and capacity-building to provide and deliver services in key sectors more effectively. Stakeholders across the Government of Senegal (GoS) and municipal and community actors all agree that GoLD did this through several targeted interventions at the local institutional level, including training, awareness-building among different actors, and direct support to facilitation actors known as Local Authority Coordinators (*Animateur de collectivité territoriale*; ACTs). Evidence gathered at the municipal and institutional levels highlighted the crucial role of the ACTs and their actions in advancing this agenda.

The program focused its efforts on building coordination through processes specifically designed to help trace and share data between entities and empower the strengthening of technical skills. Additionally, GoLD invested resources in supporting tax reform to streamline systems and processes while increasing revenue. However, success was uneven across the four intervention regions, with qualitative evidence gathered in Kolda and Sédhiou revealing fewer perceptions of success (largely owing to more technical challenges and fewer perceptions of success in community engagement) than those in Tambacounda and Kédougou.

GoLD also invested in using the ACTs, as well as other tools and approaches, to build stronger relationships between the CTs and the technical services that would be responsible for implementing key sector activities, leading to more collaboration, deeper understanding, and more capacity to address development challenges in the four intervention regions. These efforts had downstream effects on citizens, who saw systematic improvements and evidence of reasons to believe in local governance reforms.

EQ 2. How does GoLD contribute to increasing Territorial Collectivities' local tax and revenues?

The program embarked on a series of outreach activities, including radio transmissions, campaigns, and outreach forums to educate and empower citizens on the tax collection and disbursement processes. These led to revenue increases in all CTs, according to data collected by GoLD. This socio-behavioral change campaign was particularly effective in the Y-Tax pilot CTs, which were able to leverage the campaign to magnify their efforts, including technological changes to the system.

GoLD also helped realize additional tax revenues by helping CTs and local institutional actors create tax censuses of businesses, land registries, and taxpayers to ensure compliance and find new sources of revenue.

Although CTs were able to realize new revenue gains, social, institutional, and technical challenges constrained tax revenue collection, despite GoLD's assistance. These included the capabilities of local tax collection entities, contextual factors such as weather and seasonality that prevented a full census of the tax base, and social factors such as taxpayer reticence or misunderstanding of what tax collection was for, as well as the misuse of public resources.

While fiscal data are closely held by GoS authorities, global quantitative data gathered by GoLD across an aggregation of CTs in this evaluation and confirmed by the qualitative interviews showed vast improvements, sometimes in the triple digits, of tax revenues in the regions, leading to increases in key sectors. Although increases in tax revenues and spending in key sectors cannot be fully attributed to the program given the global nature of the data analyzed in the evaluation, GoLD's efforts to improve tax reforms contributed to the CTs gaining further access to GoS grants, diaspora funding, and other sources of tax augmentation.

EQ 3. How have GoLD interventions (Technical, Financial, and Human Resources) improved Territorial Collectivities' investments in key sectors (WASH, nutrition, health, and education)? Are these interventions sustainable?

According to the qualitative evidence gathered in the evaluation, GoLD's targeted interventions, which aimed at several actors in the system (collaboration between technical and CT actors and empowering community actors to voice their needs and be heard by their CT leadership), achieved real gains toward CTs' development priorities by prioritizing community needs and responding to them with more targeted planning and execution. However, the nature of the financial data collected and the multiplier effect of GoLD, GoS programming, and other donor initiatives make it difficult to ascertain quantitative improvement in investments. Citizen and community actors report satisfaction with changes in how they choose investments, their level of overall engagement in and education about the prioritization processes, and their abilities to make decisions that were right for their communities. While these changes enabled visible short-term improvements like new buildings and training programs, efforts to sustain GoLD interventions in key sector investments were uneven at best, with limited success in

creating replicable processes at the CT level. GoLD's efforts needed the programming element of the ACTs and other institutional forces behind them to continue making gains, and institutional actors were not positive that sustainability was achievable without this programming support.

EQ 4. To what extent have the governance tools and strategic partnership approaches promoted by GoLD relevantly and effectively improved citizen participation and transparency in service delivery?

The program's efforts to instill governance tools that are both contextually relevant and effective at improving citizen participation were somewhat successful across the four regions with municipal and institutional actors and resonated less successfully with community actors. In short, GoLD tools have improved citizen participation, as perceived by municipal and institutional actors, more than transparency, as perceived by community actors. While CT and community actors appreciated some GoLD tools, like the participatory budgeting process, community forums, and communications tools like awareness campaigns, other tools were used less and not well understood by the community, like the Integrated Good Governance Barometer (*Baromètre de Bonne Gouvernance Intégrée*; BBGI) and Space for Dialogue and Citizen Engagement (*Espaces de dialogue et d'interpellation citoyenne*; EDIC).

GoLD provided CTs with resources and training on participatory budgeting processes and the Citizen Voice and Action (CVA) forums, which both sought to integrate community voices into tax reform and local governance decision-making processes. These tools were embraced by the CTs and community members, who saw the tools as ways to empower themselves to influence what happened in their development progress. The tools also provided opportunities for social inclusion of women, youth, and persons with disabilities (PWD), a cross-cutting dimension with EQ 5.

The evaluation discovered that other tools like BBGI and EDIC were appreciated but did not have the same longevity or name recognition. There was little recognition or awareness among the CT-level actors, both institutionally and at the community level, of the measurement tools implemented by GoLD and required by the GoS.

EQ 5. How have GoLD interventions fostered favorable conditions to enhance gender equality, women's empowerment, and social inclusion in service delivery and local governance?

GoLD engendered social inclusion of women, youth, and PWD through specific activities designed to foster participation, including providing space for these groups within the CVA and other forums, promoting leadership, and providing for larger community integration. These activities allowed for real gains in both social inclusion and gendered sector improvements, such as prenatal health and children's education. Social inclusion was highest for women, followed by youth and then PWD, who reported fewer opportunities for leadership and citizen voice. Furthermore, social conditions, such as illiteracy, community social norms, and social standing sometimes affected the extent to which the interventions could create favorable conditions. The evaluation team found that these conditions were often unaddressed.

RECOMMENDATIONS

The recommendations in Exhibit 1 draw on the findings and conclusions listed above.

Exhibit 1: Recommendations by stakeholder

STAKEHOLDER	RECOMMENDATIONS
USAID should . . .	• Require more extensive financial data collection and quarterly monitoring, even if collected from the implementing partner only, to facilitate measurement of results in specific contexts and isolate program effects to demonstrate program successes (EQ 2, 3) • Develop and include gender-specific monitoring to identify, document, and analyze the gendered aspect of various local government initiatives (EQ 1, 5) • Develop and include specific programmatic goals and funding to address the needs of PWD and other marginalized groups (EQ 5)
The next implementing partner should . . .	• Implement sustainability using a more measurable and attainable definition that allows monitoring and adaptation for changes in revenue and investment (EQ 1, 2, 4) • Supplement future programming with participatory budgeting processes that are responsive to gender and marginalized groups (EQ 5) • Incorporate best practices for citizen inclusion programming, including new training for local governments that goes beyond citizen information (EQ 3, 4, 5)
The Government of Senegal should . . .	• Enact policies and procedures of transparency in record keeping (EQ 2) • Provide more support to decentralized institutions and improve dysfunctions in information-sharing between levels of government (EQ 1)

INTRODUCTION

EVALUATION PURPOSE

Research Triangle Institute's (RTI) seven-year Governance for Local Development (GoLD) Activity closed in early 2023. The United States Agency for International Development (USAID) Senegal Mission commissioned the Monitoring, Evaluation, and Learning in Senegal Platform (MEL Platform) to conduct the final performance evaluation. The evaluation team (ET) examined the program's five results areas, three of which were designed at program launch and two of which were added after a midterm evaluation in 2020.

The objective of the final evaluation was to provide USAID/Senegal an independent assessment of GoLD's achievements. The Democracy, Human Rights, Governance, and Peace Office (DRGP) issued a Request for Information (RFI) for the follow-on activity (GoLD Plus) in January 2023, so the evaluation results are unlikely to inform the design of the follow-on activity but may inform the first-year work plan. The audience for the evaluation is DRGP and the next implementing partner (IP), though recommendations may emerge for relevant stakeholders at the central and local levels of the Government of Senegal (GoS).

The ET included a team lead with governance and Senegal experience, a public finance specialist, a decentralization and local governance specialist, and several MEL specialists from the Platform. The team is described in detail in Annex A.

EVALUATION QUESTIONS (EQS)

See Annex B for a comprehensive discussion of the questions and sub-questions explored in the evaluation. This evaluation sought to answer the following questions:

1. To what extent has GoLD contributed to strengthening the collaboration/ coordination between central and local institutions (Territorial Collectivities/CTs and technical services) for improved service delivery to communities?
2. How does GoLD contribute to increasing Territorial Collectivities' local tax and revenues?
3. How have GoLD interventions (Technical, Financial, and Human Resources) improved CT investments in key sectors (water, sanitation, and hygiene [WASH], nutrition, health, and education)? Are these interventions sustainable?
4. To what extent have the governance tools and strategic partnership approaches promoted by GoLD relevantly and effectively improved citizen participation and transparency in service delivery?
5. How have GoLD interventions fostered favorable conditions to enhance gender equality, women's empowerment, and social inclusion in service delivery and local governance?
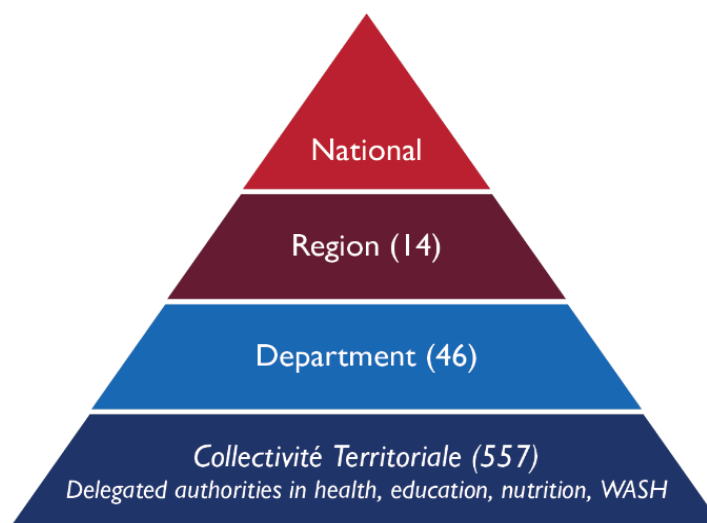
PROJECT BACKGROUND

In August 2016, USAID awarded RTI and its partners[1] a five-year cooperative agreement (AID-685-A-16-00006) for the Governance for Local Development (GoLD) activity, valued at $19,998,364. In 2021, USAID provided a cost extension through February 2023 and added $4,900,000, bringing the total award amount to $24,898,364. In 2023, USAID provided a no-cost extension through August 2023 for administrative closeout. Through its mix of funding, technical and capacity-building, and integration, GoLD aimed to affect the following five result areas (RAs):

1. Capacity of local government to respond to citizen demand increased;
2. Mobilization and management of local public resources improved;
3. Community participation in service delivery management (health, education, WASH, and agriculture) increased;
4. Strengthening the capacity of national institutions to improve local governance systems and transfer resources (added 2020); and
5. Greater social inclusion and communication (added 2020).

Result Areas 4 and 5 were added after the midterm evaluation in 2020 to better capture the deconcentration process between the local and national levels of the GoS and to add additional dimensions for social and gender inclusion within local governance structures. GoLD worked in four regions (Kédougou, Kolda, Sédhiou, and Tambacounda) through targeted *Collectivités Territoriales* (CTs) to facilitate integration among local governance actors and foster resource mobilization and investment in social sectors such as health, education, and WASH by articulating, transferring, and reinforcing good governance principles. With the 2021 cost extension, GoLD expanded from 63 to 90 CTs. Exhibit 2 shows the different levels of government.

Exhibit 2: Levels of government in Senegal

- National
- Region (14)
- Department (46)
- *Collectivité Territoriale (557)*
  Delegated authorities in health, education, nutrition, WASH

The award was implemented amid a background of governance reform and deconcentration efforts in Senegal, an ongoing process that began with the 1996 law to create the CTs and several subsequent reforms to continue driving technical capacity at the local level. While technical competency in nine key sectors is supposed to be devolved from national to local government, these efforts have been uneven across sectors and geographic regions. Despite these challenges in improving local governance, the GoS continues to see CTs as an important entrée for citizen engagement and empowerment and a

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[1] The consortium included Espace de Co production des Offres Populaires pour l'environnement et le développement en Afrique (ENDA ECOPOP), Federation of Women's Associations in Senegal (Federation des Associations Feminines du Senegal; FAFS), WorldVision, and Africa Enjeux.

cornerstone of further development for the country. Under the *Plan Sénégal Emergent* (PSE) adopted in 2014, the GoS leveraged additional funding for CTs to invest in critical sectors, such as health and education, and asserted their importance in social inclusion and poverty reduction in Senegal.

The decentralization process in Senegal still faces enormous challenges, including overreliance on the central government to fund development programs and service delivery initiatives, weaknesses in mobilizing source revenues, and human resource and capacity limitations at the local level. These lingering issues hinder the ability of local governments to provide services in key and much needed sectors, such as health, education, nutrition, and WASH.

GoLD sought to strengthen coordination among national, regional, and CT authorities to better coordinate their interventions, bolstering revenue and service delivery at the local level while fostering cross-sectoral collaboration and participatory citizen governance to improve these key sectors. The program also piloted a digitized tax collection system (Y-Tax) in four communes to increase tax revenues and expand local governments' capacity to maintain and increase spending in key sectors.

Y-Tax is a digital collection system for daily revenues from markets, merchant facilities, and parking fees for transport vehicles. The collector has an electronic payment terminal equipped with a printer and all duties and taxes collected using Y-Tax are pre-applied. The terminal connects to the office of the mayor, the tax collector, and other officials responsible for monitoring (GoLD, Municipal Secretary, head of the collection department, etc.) who, in real time, can monitor the collection. The system is equipped with a GPS that allows monitoring of the collector's movements and remote system management (authorization of the collector, suspension of the use of the terminal by the collector, etc.). This significantly reduces the risk of fraud.

GoLD was also implemented during the COVID-19 pandemic, which affected programming efforts during the period of social distancing. Programming pivoted to education and health measures to support COVID-19 prevention campaigns, pausing some local governance activities.

METHODS AND LIMITATIONS

This section summarizes the evaluation methods and limitations. See Annex C for a more detailed description. The evaluation was conducted between July and October 2023, including 21 days of field-based data collection occurring from July 24 to August 11, 2023.

The methodology employed for this study used a mixed-methods, multistage design combining quantitative records from financial data collected by GoLD triangulated with qualitative data gathering through site visits, key informant interviews (KIIs) and group discussions/focus group discussions (GDs/FGDs) conducted in 16 field sites and Dakar.

METHODOLOGY

PHASE 1: DOCUMENT REVIEW

The ET reviewed GoLD project documents to assess implementation, the mid-course adaptation, and results achieved. These included the GoLD award document, annual work plans, quarterly and annual performance reports, and the Activity Monitoring, Evaluation, and Learning Plan (AMELP) for targets and actual results. The team also consulted academic and policy literature on integrated governance,

partnership, and Senegal's local governance initiatives to better understand the historical context, successes, and challenges that the GoLD program encountered. The team consulted these documents to understand the program's objectives, strategy, and implementation. Please refer to the References section for a complete list of source documents and the Limitations section for additional details.

PHASE 2: QUALITATIVE DATA COLLECTION (FIELDWORK)

The ET then used the information from the document review to create instruments for the qualitative data collection. These included seven KII guides and four GD/FGD guides, each customized for a specific population and in accordance with the Evaluation Questions most pertinent to that population.

FGDs. Focus group discussions were conducted with members of the community, including women, youth, persons with disabilities (PWD), and members of community association groups. These discussions explored perceptions of the success of the GoLD program, challenges encountered in building CT-community relationships, and experiences with fiscal resourcing. See Annex D for a description of the actors.

KIIs and GDs. KIIs and GDs (interviews with 2 to 4 persons) were conducted with seven different categories of actors, including USAID and IPs, GoLD staff and its consortium partners, staff from the national and regional ministries and agencies, key sector regional and local technical services staff, and community actors. The participant groups are further detailed in Exhibit 3 and Annex D.

PHASE 3: QUANTITATIVE DATA TRIANGULATION

Concurrent with and following Phase 2, the ET also sought to gather quantitative data to triangulate the results from the qualitative fieldwork. The original data collection plan called for gathering financial and fiscal records from the field in the CTs being studied; however, accessing these data proved difficult (described below in Limitations). The team instead chose to conduct a secondary review and analysis of quantitative data collected by RTI from 2017 to 2020 to measure progress.

SAMPLING

To identify stakeholders for the KIIs, GDs with 2 to 4 persons and FGDs with more than 8 persons, the team used purposive sampling based on activities, program participants, stakeholders, and partners in each region. In addition to the fieldwork in four regions, the ET met with activity stakeholders in Dakar. See Exhibit 3 for more details on the types of respondents.

The sample of 16 CTs in four regions was chosen purposively to examine effects in rural and urban communes, new and old communes, and both Y-Tax pilot and non-pilot CTs, as well as to provide a survey of successes and challenges, based on the initial document review. Additional interviews were conducted in Dakar with institutional actors and central-level authorities. A table listing selected CTs and rationales for sample selection can be found in Annex C. See Exhibit 4 for the final sample from each region.

Exhibit 3: Data sources

CATEGORY	SPECIFIC ACTORS
USAID and USAID IPs	Office of Democracy, Human Rights, Governance, and Peace (DRGP), Economic Growth Office (EGO), Health, Education

CATEGORY	SPECIFIC ACTORS
Implementing Partners	RTI, ENDA ECOPOP, World Vision, FAFS, Enjeux Afrique, *Union des Radios Associatives et Communautaires du Sénégal* (URAC)
National Ministries and Agencies	Ministry of Territorial Collectivities, Development, and Planning (*Ministère des Collectivités territoriales, du développement et de l'aménagement des territoires* ; MCTDAT) offices—Local Collectivities Directorate (*Direction des Collectivités Territoriales* ; DCT), Local Development Agency (*Agence de développement local* ; ADL) ; Ministry of Finance and Budget (*Ministère des Finances et du Budget*; MFB) Tax Directorate, (*Direction générale de la Comptabilité publique et du Trésor* ; DGTCP) and Directorate General of Taxes and Domains (*Direction générale des Impôts et des Domaines* ; DGID) ; Government programs National Program for Local Development (*Programme national de développement local* ; PNDL), Municipal Development Agency (Agence de développement municipal ; ADM)
Regional Technical and Fiscal Services	Regional Service for Local Development Support (*Service Régional d'Appui au Développement Local* ; SRADL), Regional Development Agency (*Agence Régionale de Développement* ; ARD), Regional Treasurers-Payers (*Trésoriers-Payeurs régionaux* ; TPR), Fiscal Service Centers (*Centre des Services Fiscaux* ; CSF), Regional Hydralic Service, *Service Régional de l'Hydraulique*, Education and Training Inspectorate (*Inspection de l'Education et de la Formation* ; IEF)
Municipal Actors	Mayors (plus deputies and staff), municipal commissions (health, education, finance, and nutrition), Coordinator of Territorial Collectivities (Animateur de collectivité territorial; ACT), Departmental commissions
Community Actors	Women, youth (ages 18–35), PWD (those living with physical disabilities), Sanitation Development Committee (*Comité de Développement Sanitaire* ; CDS), Local Education Management Committee (*Comité de gestion d'école* ; CGE), Local Tax Commission (*Commission de fiscalité locale* ; CFL), Drilling Steering Committee (*Comité de pilotage des forages* ; CPF)

Exhibit 4: Data sources by type and region

REGION	KEY INFORMANT INTERVIEWS	FOCUS GROUP DISCUSSIONS	TOTAL
Dakar	18	0	18
Kédougou	19	9	28
Kolda	14	13	27
Sédhiou	14	12	26
Tambacounda	18	9	27
Total	83	43	126

DATA SYNTHESIS, PROCESSING, AND ANALYSIS

To analyze data captured from the KIIs, GDs, and FGDs and quantitative data, the ET used the standard EnCompass approach: Data Analysis, Integration, and Synthesis (DAIS). This approach allowed the team to integrate and interpret mixed-methods data (document review and qualitative and quantitative components) efficiently and rigorously by first analyzing the data gathered by actor and then by EQ. This approach allowed the ET to (1) to triangulate different kinds of data across the EQs while also

illuminating limitations of the evaluation, (2) understand broad themes and perspectives that emerged not only by question but also by actor, and (3) understand regional and other demographic differences. The DAIS also allowed for all members of the ET to co-create findings, conclusions, and recommendations, allowing for more meaningful synthesis and framing of results.

LIMITATIONS

The ET encountered challenges and limitations during this evaluation's implementation, in addition to typical research considerations.

PARTICIPANT AVAILABILITY

There was a lack of access to select key informants because of scheduling and protests that restricted movement, especially in Sédhiou region, in response to the July 2023 arrest of Ziguinchor mayor Ousmane Sonko, a key opposition candidate for the 2024 presidential election. When it was not possible to meet in person, the ET scheduled virtual and phone interviews with participants to facilitate a more fulsome sample.

ACTIVITY DOCUMENTATION AVAILABILITY

The team received some documents later than was desirable, including CT financial documentation, 2023 documents, and specific reference documents such as the sustainability plan. In addition, the ET was unable to access certain key documents (including financial information for all the CTs under study), which greatly limited the team's ability to analyze certain aspects covered by the Evaluation Questions. The ET used available sources to process the existing information, probing for additional details during qualitative data gathering.

COMMUNITY PARTICIPANT AVAILABILITY

Some participants recruited in the community were unavailable on the day of the scheduled interview or FGD, so some FGDs were reduced in size. This was particularly true for groups of PWD and youth. When necessary, the ET sought to replace groups with additional interviews with community actors. Only one of 16 mayors was present during fieldwork, so the team met with their deputies and staff instead, which often led to more technical perspectives on the implementation of GoLD, but not necessarily the political perspectives and insight on integration of the program with political actors.

DIFFICULTY IN OBTAINING FINANCIAL DATA

The ET understood before going into the field that collecting financial data might be difficult, but in the regions the team discovered that municipal authorities declined to provide budget, revenue, and expenditure data, describing them as sensitive. In lieu of directly comparable quantitative data from the 16 CTs chosen, the ET discovered that GoLD itself had collected these financial data from 15 CTs in 2017–2020, which partially overlaps with the CTs chosen for fieldwork. These data were then used to confirm themes and findings from the qualitative data. The aggregated nature of the data limited the ET's ability to precisely analyze the variations and increases in taxes collected, as well as the CTs' investments in the different sectors. The overall data provided by RTI include CT budgets that detail resources from both local taxes and funds transferred by the central state. The Government of Senegal was also loath to provide financial data, citing legality and data protection concerns. This made it difficult to discern the

impact of other state and partner programs, and to note whether and to what extent progress has been achieved.

FINDINGS

EQ 1. COLLABORATION TO IMPROVE SERVICE DELIVERY

To what extent has GoLD contributed to strengthening the collaboration/coordination between central and local institutions (Territorial Collectivities and technical services) for improved service delivery to communities?

FINDING 1:   Institutional actors reported that GoLD has fostered good collaboration between various levels of GoS actors, technical services, and the CTs.

Institutional actors belonging to the national, regional, and local bodies of the GoS found that GoLD fostered collaboration and communication between the national and regional services, particularly in the fiscal domains. By creating frameworks and mechanisms for communication, facilitating information exchange, and embedding dedicated resources at the local level to leverage relationships and build this collaboration from the communities themselves, GoLD was able to strengthen relations to improve both fiscal and technical services.

MONITORING ACTIVITIES

The GoLD program implemented a number of processes that helped national and regional services monitor tax collections and dispensations from the central authorities to regional levels. These included more access to data through improved communication between bodies of government, which helped CTs monitor both tax flows to and spending on key sector activities. This not only strengthened technical collaborations between the actors, but also created consultation frameworks, for example, those in Dialacoto, Missirah, and Sinthiou Maléme, which established touchpoints for all levels of services.

TAX COLLECTION REFORM

Collaboration was also fostered through the implementation of real tax collection process reforms to support key sector activities. In Tambacounda CT, GoLD's collaboration activities with the decentralized fiscal services (the treasury, the Director-General of taxes, and the land registry offices) identified the base of all taxpayers and plan awareness activities to increase payments, increasing revenue to almost 1 billion West African Francs (FCFA) and increasing the CT's eligibility for the Program Supporting Municipalities and Agglomerations in Senegal (*Programme d'appui aux communes et agglomérations du Sénégal*; PACASEN)[2] grants and other awards. In the Kédougou region, collaboration

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[2] The Support Program for Communes and Agglomerations of Senegal (PACASEN) is part of a global approach aimed at supporting the Operationalization Program of Act III of Decentralization of the Government of Senegal. PACASEN was designed by the Ministry of Territorial Collectivities, Development, and Territorial Planning (MCTDAT) to reorganize the landscape of local authorities through the reorganization of agglomerations, the dissolution of regions and the re-creation of departments as CTs. These regions also received significant funding from other donors in key sectors that may have also contributed to declining GoS spending.

between the MFB services (taxes, treasury, and land registry) enabled the establishment of local tax commissions in the Kédougou, Salémata, and Saraya municipalities, increasing their tax resources and eligibility for PACASEN. Beyond increasing tax revenue, these activities also had the downstream effect of a 20 percent increase in investments in the health and education sectors for Dimboli CT.

INVOLVEMENT OF REGIONAL AUTHORITIES

Regional authorities in Kédougou and Tambacounda were engaged in GoLD's programming and facilitated the mobilization of decentralized services and their contribution to activity planning and implementation. The governors of the regions of Kédougou, Tambacounda, and Kolda showed support for the GoLD program by personally mobilizing the ARD and technical services and using their personal connections and clout to promote communication. The governors also amplified GoLD's facilitation of consultation frameworks between technical services and the CTs in the communes of Tambacounda, Dialacoto, Missirah, Koumpentoum, and Sinthiou Maléne.

FINDING 2:   Institutional actors in Kolda and Sédhiou regions highlighted a lack of collaboration and communication between the treasury services and those of taxes and land registry.

Compared to Tambacounda and Kédougou, institutional actors in Kolda and Sédhiou felt that collaboration and communication were insufficient, limiting GoLD's success. According to the municipal authorities in 11 CTs in these regions, collaboration between the Director-General of the Tax and Treasury services was most often limited solely to the transmission of tax rolls. Other forms of collaboration and communication that were developed in other regions, such as dedicated communication frameworks, consultation meetings, and sharing other information, were not established in these regions, which respondents believed was most likely due to institutional dysfunctions within those regions. They argued that this limited the CTs from fully realizing their potential tax base because records could not be cross-verified.

Compared with other regions, the administrative authorities' levels of involvement in these regions were limited, to the extent that certain heads of services could only meet with the approval or referral of the administrative authority (governors, prefects, sub-prefects), which ensured administrative supervision but also contributed to slowed processes and less successful working relationships.

FINDING 3:   GoLD staff and municipal authorities found that the creation of the ACT facilitated collaboration between the decentralized services and CTs and between community actors and CTs.

GoLD's programming provided for positions embedded within the mayor's offices of the intervention CTs, a position known as the Coordinator of Collectivités Territoriales (*Animateur Collectivités Territoriales*; ACT). This position provided training and capacity development for the various actors housed in the mayor's office as well as dedicated points of contact to facilitate consultation frameworks and problem-solving between the services (both fiscal and technical) and the CTs. These positions are continuing in some localities, but not all, dependent on whether the CT has secured additional funding to continue the position as originally envisioned, or was able to repurpose the ACT into a split position with other duties in the mayor's office, as is the case in Sédhiou.

The ACT position did more than assist GoS and CT relations—it also worked to improve relationships between CT leadership and the community by building the CTs' capacity to communicate and involve

citizens in their decision-making, providing more information and dialogue, and facilitating meetings in an organized and coordinated manner to engender more cooperation.

> *It was GoLD who informed us of the prerogatives of the community in terms of support. Which, moreover, allowed us to change our relationships with the community.*
>
> *. . . Before we were not informed about many things related to certain community- managed opportunities. But now the situation has changed thanks to GoLD.* **—Community Actor, FGD, Sédhiou region**

FINDING 4:   Institutional actors, municipal actors, and ACTs stated that GoLD's capacity-building activities for elected officials and community actors strengthened collaboration between decentralized services and CTs, as well as between the ARDs and CTs.

GoLD's capacity-building activities and focus on building bridges between actors involved in the provision of services enabled these actors to work together more effectively to deliver services across key sectors. The activities focused on training and tools delivered to CTs, and technical and GoS actors involved in service delivery.

> *In the municipality . . . There is also another flagship activity also initiated with GoLD, . . . with the administration, the technical service, the ARD and the communities, what we call the partners forum.* **—Technical service, interview, Kédougou region**

TOOLS

GoLD and its partners produced illustrated booklets to deliver important messages that affected all key sectors across the CTs. A total of 22 municipalities in the Tambacounda region, 19 CTs in the Kolda region, 18 in the Sédhiou region, and 17 in Kédougou region received the booklets. The booklets were intended as an education tool for both communities and implementing technical actors, which helped facilitate deeper understanding and coordination, and the elimination of communication errors.

CAPACITY-BUILDING

GoLD programming supported regular meetings devoted to technical consultation frameworks and development committees—Regional Committee for Development (*Comité Régional de Développement*; CRD), Departmental Committee for Development (*Comité Départemental de Développement*; CDD), and Local Committee for Development (*Comité Local de Développement*; CLD)—in addition to organizing training sessions in which the various decentralized technical services of the GoS, the ARD, and the CTs took part. The meetings brought these actors closer together, allowing CTs to understand their responsibilities and ARDs and other technical or GoS actors to understand the communities' needs, the gaps to be filled in terms of technical capacities and overall communication, and to help with troubleshooting. These activities facilitated the mobilization of decentralized technical services to be carried out by local authorities with the support of ARDs.

> *During this phase, however, we were actively involved in training on the role and responsibility of elected officials.* **—Technical service, Interview, Sédhiou region**

FINDING 5:   Interviews with regional institutional actors revealed that GoLD facilitated ARD collaboration with CTs that led to positive outcomes in communication, frequency of interactions, and more positive community sentiment.

According to institutional actors in the TPR, CRSF, and ARD, GoLD's support empowering ARDs and mobilizing human resources through the ACTs supplemented their abilities, and enabled those in their current positions to expand their skillset by providing training, additional communication forums, and facilitating interactions between levels of government. All CTs interviewed in Tambacounda, Bounkiling, and Diannah Malary remarked on the presence of the ARD in the training activities for elected officials and municipal officials. In Diaobé, Kolda, Tanaff, Bagadadji, and Dimboli CTs, the ARD provided technical support in the preparation of local development plans, working closely with both the CT leadership and the community.

Women and youth in five FGDs expressed a high degree of satisfaction with GoLD training on how to work with the mayor and improve collaboration. Additionally, three women and youth group FGDs found that collaboration with the ARD improved.

EQ 2. FISCAL RESOURCE MOBILIZATION

How does GoLD contribute to increasing Territorial Collectivities' local tax and revenues?

FINDING 6:   Outreach activities initiated by GoLD through neighborhood forums and radio broadcasts greatly contributed to increasing tax recovery within CTs.

COMMUNITY OUTREACH AND BEHAVIORAL CHANGE

The majority of institutional actors interviewed across the 16 CTs appreciated how GoLD's comprehensive package of activities allowed municipalities to increase their financial resources. These activities included capacity strengthening, awareness campaigns, exchange meetings, peer-to-peer training, and exchange visits to share experiences and good practices. Echoing this, some community actors discussed how raising awareness of taxes was important and their perception that fellow community members paid their taxes as a result of GoLD-supported community awareness-raising activities. These awareness-raising activities attracted strong popular support for the collection process through the involvement of neighborhood delegates, members of the consultation framework, and the local tax commission. This helped to dispel common misunderstandings about the management and transparent use of the funds collected, as in Koumpentoum, which had previously experienced difficulty in creating a shared understanding of the tax system.

> *There was another phase which concerned the mobilization of resources. And as part of resource mobilization, the main actors benefited from training and at their level they carried out information and awareness activities among taxpayers.* **—Municipal actor, Interview, Sédhiou region**

Interviews with ACTs also found that taxpayer awareness activities have promoted a change in behavior related to citizen obligations to pay the taxes to which they are subject.

TAX CENSUSES AND NEW REVENUE SOURCES

GoLD programming also provided support for identification and exploitation of new revenue streams, such as previously unpaid property and income taxes, taxpayer censuses of small and informal

businesses, and establishing and operationalizing local revenue commissions to manage these processes. For example, CT actors in Bounkiling stressed that the GoLD program has supported the CT, while in Bagadadji CT actors confirmed the capacity-building and awareness in the community to raise new revenue sources simultaneously raised municipal actors' awareness of new ways to gain revenues and the systems needed to ensure adherence and continuation. CT actors in Salémata also affirmed that the land use census and the training of neighborhood committees on these new property tax sources have led to both citizen participation and overall tax revenue improvement.

COMMUNITY RADIO

The majority of municipal authorities confirmed that the training and awareness campaigns on tax compliance carried out through broadcasts on community radio supported by URAC, neighborhood forums, Citizen Voice and Actions (CVAs), etc., contributed to improved tax compliance and increased tax revenue. Radio programs were organized in tandem with community meetings to raise awareness about taxes, including the minimum tax in Tanaff and Kédougou CTs, amplifying compliance and community buy-in to larger tax processes.

The campaigns facilitated taxpayer acceptance of the census carried out by the tax services in collaboration with the land registry, and the recovery operations led by CT and the treasury.

Despite these awareness-raising efforts, recovery difficulties were noted in some rural communes such as Dialacoto and Kothiary, where word of mouth remained more important than radio programming.

> There was another phase in resource mobilization. And as part of resource mobilization, the main actors benefited from training and at their level they carried out information and awareness activities among taxpayers. —**Municipal actor, Interview, Sédhiou region**

FINDING 7:   Municipal stakeholders in the four pilot municipalities, commissions, ACTs, and some institutional stakeholders reported that the use of the Y-Tax tool helped improve their community's revenues.

Institutional actors associated with the TPR and ARD indicated that revenue collected using Y-Tax, the electronic tax collection system designed to provide electronic records and data management of tax rolls and integrate the collection processes across industries and communities, increased in the four pilot municipalities of Kédougou, Tanaff, Bagadadji, and Koumpentoum. In their view, Y-Tax constitutes an innovation that has not only contributed to modernizing the revenue collection system, monitoring of tax collections, building local trust and capacity, and the skills and abilities of the collectors themselves. Y-Tax not only helped to modernize personal tax collections, but also improved the CTs' ability to collect market taxes, parking fees, and other municipal fees that increased revenues and allowed these CTs to meet minimum tax requirements.

The ET was unable to collect quantitative evidence from the field for the entire period of Y-Tax implementation. But in the field interviews, CT stakeholders noted that the Bagadadji CT recovered 633,000 FCFA over the six-month period during which Y-Tax was used, a large achievement compared to previous efforts when it collected no taxes.

Other examples include Tanaff CT, which saw revenue collected through Y-Tax increase 87 percent, from 3,421,300 FCFA in 2020 to 6,408,600 FCFA in 2022. The amount collected during the first half of 2023 amounts to 3,284,400 FCFA, nearly all of its 2020 collection.

However, according to some stakeholders, the use of Y-Tax was not the only factor that enabled the recorded increases. They noted that other GoLD support, such as community awareness campaigns, sensitization of taxpayers, and training and equipping tax collectors augmented the Y-Tax results.

Y-Tax Advantages. Most institutional actors interviewed listed several advantages of the Y-Tax system, including increased transparency for both citizens and authorities in revenue collection, the possibility of real-time monitoring of the tax collection and collectors, security in the revenue collection process, and reduction of the risk of fraud and therefore tax noncompliance. Compared to the manual collection and issuance of tax receipts, they felt it engendered greater compliance and community buy-in. Even non-pilot communities had heard about Y-Tax's successes, and wished to participate in the next round of target activities, as noted by the CT actors in Bounkiling.

FINDING 8:   Local, institutional, and community authorities cited technical and legal constraints and challenges with the collection of taxes associated with human resource availability, climate hazards, and lack of awareness.

The majority of municipal leaders interviewed confirmed that despite the success of tax collection, there were challenges in mobilizing CT revenues related to technical capacity, social constraints, and institutional barriers.

For one, the census activities conducted under GoLD programming were not regular and many CTs had not planned for them as sustainable income-generating opportunities, which meant that revenues generated under the initial activities were not dependable revenue streams. Furthermore, skills and capacity built under the census activities, especially those of youth, were likely to be lost without repeating the exercise on a more regular basis. Population migration and movement also made it more necessary than ever to continue these activities so CTs could build sustainable revenue and meet additional regional and national requirements for access to development funds.

Members of CT finance commissions who were interviewed also noted social constraints, such as the illiteracy of a significant part of the population, the mobility of taxpayers, contexts that were unfavorable to tax collection (e.g., weather-related issues), and noncompliance due to lack of awareness and understanding of the tax system in rural CTs.

Institutional constraints existed at both the local and regional/national levels. At the local level, many rural CTs had trouble institutionally generating enough revenue, because their tax bases were extremely small, populations were often small and declining, and they received less diaspora funding than their urban counterparts, as in the Bagadadji CT. At the regional and national levels, CT authorities noted that the lack of control of the tax chain and the lack of quality human resources in the state services contributed to poor tax revenue collections.

FINDING 9:   CT stakeholders noted that the Y-Tax pilot communities faced contextual constraints, collection officers' skills were limited, and more awareness-raising was needed in general.

Similar to concerns about general tax collection capabilities in the GoLD programming CTs, the Y-Tax pilot CTs also suffered from technical constraints, social challenges, and institutional dysfunction.

The recurrence of power outages, the instability of the internet connection, and lack of network coverage in certain areas led to problems in generating Y-Tax receipts and collecting revenues,

especially in more remote areas of Senegal. Furthermore, collectors' deficient skills in handling the Y-Tax tool, the technical challenges of Y-Tax tickets generated as inactive values (and therefore nonpayment), the overlooked necessary maintenance of the devices, and the poor quality of the printing paper were major disadvantages highlighted by the majority of tax collectors, ARD managers, and stakeholders from the four pilot municipalities interviewed. One example cited was the illegibility of Y-Tax tickets that caused drivers at Tanaff bus station to refuse to pay parking fees and forced the municipality to resume manual collection, driving both inefficiency and community mistrust.

Similar to general tax constraints, social constraints such as illiteracy and lack of awareness of the components of and steps involved in the Y-Tax collection system led to challenges in implementation, with some taxpayers not understanding the purpose of the tool and believing they would be charged multiple times. Some CT actors, like those in Tambacounda and Kédougou, even noted legal issues associated with Y-Tax that were raised by their constituents. These issues included the perceived validity of the tickets and receipts issued by Y-Tax (due to paper or ink quality), the legal ability of the CT and its actors to physically collect taxes (as opposed to the regional tax collection bodies), and the potential for illegal tax collection by unauthorized Y-Tax collectors who might demand double taxes or otherwise engage in corruption.

Finally, institutional challenges at both the local and regional/national levels hindered implementation and use of the Y-Tax system. At the local level, for example in Bagadadji CT, the lack of salaries led to nearly all the tax collectors quitting within six months, requiring new training and building the CT's core competency on the system, which slowed revenues and lost community trust.

Because the Y-Tax system depended so heavily on the regional and national fiscal ministries, any breakdown in the communication or institutional systems led to wasted resources and frustration in the pilot CTs, which were often spending copious amounts of time tracking down technical or institutional support when problems arose. CT actors interviewed in both Kédougou and Bagadadji noted these frustrations as a significant negative to using the system, although this did not deter their enthusiasm for the system to continue and its potential impact on increasing revenues. CT actors suggested that additional training, connectivity with dedicated support teams, and continuous education could help alleviate some of these challenges.

Tanaff CT continues to use the Y-Tax system, except at the bus station. The transportation service providers refused to pay because the printed tickets were illegible and their poor quality made them ripe for fraud. This problem was raised by other CTs actors, and across the regions the quality of the ink and/or paper used was found to be poor. CT actors in Tanaff maintained that after the departure of the former mayor, they were not able to find the software for tax monitoring and did not understand that the application was on the web. They said that with the closure of GoLD, they were forced to fall back on a Dakar-based manager from ENDA ECOPOP for troubleshooting assistance.

In Bagadaji, collection was suspended due to the collectors' refusal to work without pay. The CT retained the devices and the supervisor planned continue Y-Tax there, if other collectors were recruited and funds could be found to pay them.

FINDING 10:   Thirteen of 15 CTs studied under GoLD increased their revenues between 2017 and 2020.

As mentioned previously, not all the CTs in the GoLD monitoring and evaluation (M&E) dataset were present in the qualitative data sample, but many are and their findings complement those from the qualitative fieldwork.

In the dataset, 86 percent of the 15 local authorities studied recorded a significant increase—74 percent—in their total revenues between 2017 and 2020, a combined amount of 878,322,762 FCFA. In Kolda and Kédougou regions, all the local authorities studied recorded a clear increase in their revenues, while 75 percent of the CTs in Sédhiou and Tambacounda saw their revenues increase. It was not possible to disaggregate the increases by funding source and isolate the effect of GoLD support on revenue mobilization versus PACASEN funding, the qualitative evidence provided confirms that GoLD support affected both, because increased revenue mobilization was a necessary precondition to PACASEN funding. Exhibit 5 lists the change in revenue for each CT studied by GoLD with the percentage change, and an asterisk denotes CTs included in the final performance evaluation and GoLD's M&E dataset.

Exhibit 5: Changes in revenues according to the GoLD-collected data, 2017–2020 (FCFA)
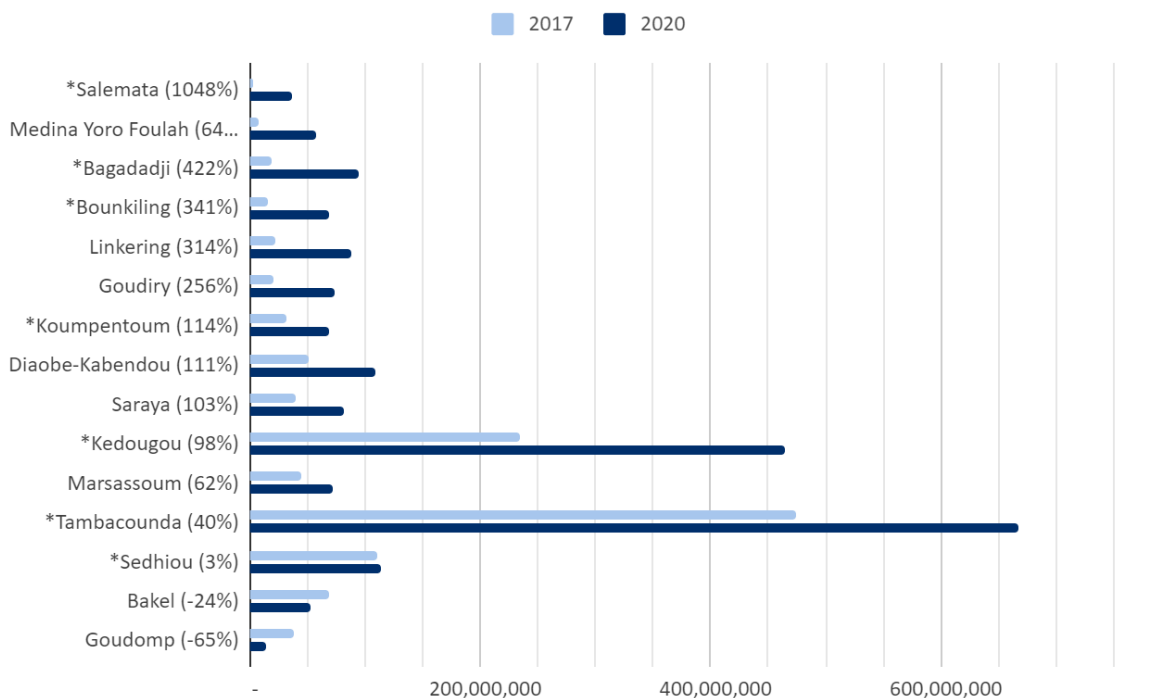
FINDING 11:   GoLD support for the establishment of local tax commissions and capacity-strengthening activities contributed to CTs' expansion of revenues.

Because the CFLs were so instrumental to the success of revenue mobilization, GoLD's support to these CT actors through training, equipment, and capacity-building was key to realizing these gains. In many municipalities GoLD programming provided the resources to create these commissions. However, even with their creation and technical support, some communities faced challenges in using the full range

of the CFLs' capabilities, such as skills-building with tablet-based tax collection systems, data processing and training on these systems, and management of tax census programs.

GoLD also supported local and regional tax collection entities in census activities by building the capacity of collection officers, in turn making it possible to broaden the tax base, capitalize on additional grants available through PACASEN, and increase investments in the CTs from investors or the diaspora. ARD, TPR, the Regional Tax Services Center (*Centre régional des services fiscaux*; CRSF) and Office of Territorial Collectivities /General Directorate of Taxes and Property (*Bureau des Collectivités Territoriales/Direction Générale des Impôts et Domaines*; BCT/DGID) stakeholders interviewed indicated that GoLD support for the establishment of CFLs in partner municipalities contributed to improving tax mobilization by empowering local authorities through awareness-raising and the census of taxpayers. The processing of the collected data also made it possible to improve tax rolls and facilitate revenue collection.

The majority of education, health, and finance commission members interviewed declared that GoLD's interventions have largely contributed to improving the process of collecting tax revenue. This was echoed by most respondents in GoLD leadership, who noted the inventorying of local resources and mobilization of taxes on those resources as a key component to improving tax collection in the CTs.

EQ 3. IMPROVED SECTOR INVESTMENTS

How have GoLD interventions (Technical, Financial, and Human Resources) improved Territorial Collectivities' investments in key sectors (WASH, nutrition, health, and education)? Are these interventions sustainable?

FINDING 12:   GoLD leadership, CT leadership, and GoLD partner organizations note the improvement in local services, more so for education and health, less so for water, and least for nutrition.

INCREASED EXPENDITURES IN KEY SECTORS

Municipal authorities highlighted improved investments in education and health sectors, resulting in the construction of classrooms, colleges, maternity wards, and housing for midwives and head nurses. Based on data collected by GoLD between 2017 and 2020, 11 of 15 CTs increased their spending related to health, education, and other key sectors by 32 percent. This was uneven across regions: Kolda, Kédougou, and Sédhiou recorded increases of 211 million, 89.6 million and 106 million FCFA, respectively, while Tambacounda reduced its expenditures by 135 million FCFA.[3]

> *I would say where GoLD has made the biggest impact at the municipal level is . . . wells. I saw the elementary school, but the [school-building] wasn't as sustainable or durable. But the well was still there. We put a lot of stuff into it and I was always there working with the guys. We held meetings to see what method was used and so on.* —**Municipal Actor, Interview, Sédhiou region**

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[3] Local actors reported more spending on Tambacounda in the recent past (2021–2022), although the data show there was a realignment in spending priorities during the early years of GoLD that meant a reduction in key sectors.

Local stakeholders also perceived increases in spending for health and education, less so for water, and least for nutrition. Data collected by GoLD confirm the increases in health and education spending (44 and 48 percent, respectively), and a decrease in WASH spending (see Exhibit 6). There was, however, a significant increase in spending for food security and nutrition, from 3 percent of the overall sector budget in 2017 to 5 percent in 2020. The small amounts involved would be difficult to perceive by community actors.

Coaching and support from GoLD enabled certain local authorities (Kolda, Kédougou, Tambacounda, etc.) to fulfill the minimum mandatory conditions (*Conditions Minimales Obligatoires*, CMO) and the performance indicators. The CMO are a set of eight conditions for a local authority to be eligible for PACASEN funding aimed at supporting the operationalization of the Decentralization Act III. Compliance with the eligibility conditions allows local authorities to benefit from funding and additional resources. For example, Tambacounda realized a benefit of 800 million FCFA in 2022–2023 by meeting this requirement. Several CTs (Kolda, Tambacounda, Kédougou, and Sédhiou) recognized that GoLD support enabled them to meet the deadline for transmitting their budget and Annual Investment Plan (PAI)—no later than December 31 of year N-1—enabling further funding.

Exhibit 6: Sector-specific investments, 2017–2020 (in FCFA)
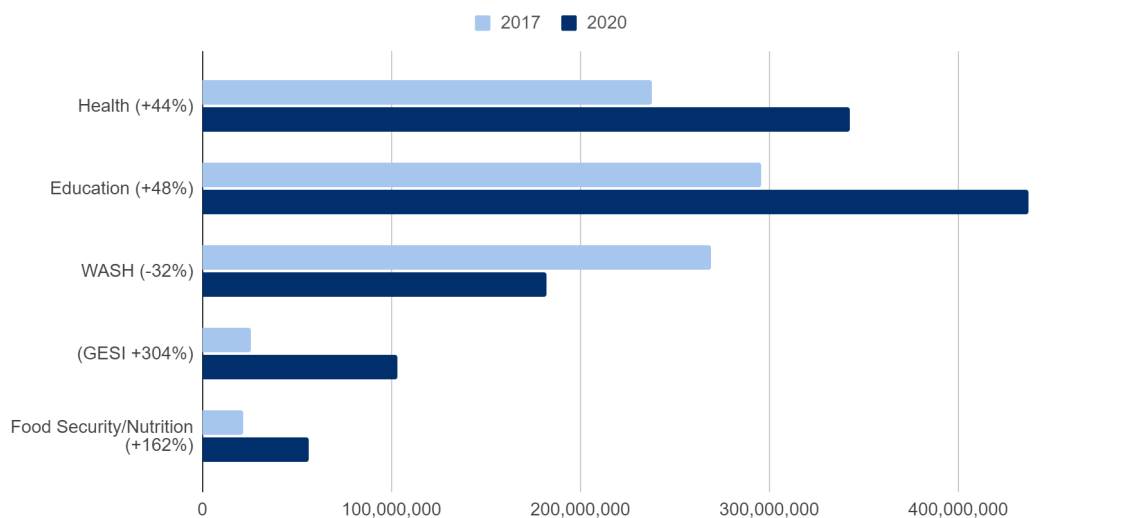
Local authorities and community actors described improvements in services as a result of increased funding, which they often attributed to GoLD interventions without specific financial data to support their positions. These improvements include better infrastructure, better services, and/or increased availability of services. Under GoLD, increased investments in key sectors (health, education, WASH, and nutrition) like those noted above—improved hospital facilities, improved school buildings, increases in the number of boreholes in the communities—were made possible by CTs' ability to mobilize more of their own revenues and/or grants allocated by partners, including access PACASEN funding. Although PACASEN eligibility was determined by the GoS, CTs were only eligible with improvement of local revenues and by meeting the specific requirements for both good governance and revenue collection. Citizens and CT authorities perceived that GoLD efforts contributed to the acquisition of these additional funds, which brought development interventions and improvements that mattered to their everyday lives.

These are the PACASEN measures. Before, if I voted on the budget, a mandatory condition was to vote on the budget before December 31. Before we had problems achieving it. But it was GoLD which quickly supported us through a participatory budgeting procedure to vote on the budget before December 31. And since then we have respected this process. **—Municipal actor, Interview, Tambacounda region**

This is what I remember most important, that they supported us in the mobilization of resources or within the framework of PACASEN to enable us to succeed in our evaluation at the end of the year. It's true that they came in 2020, and we had been with PACASEN since 2018. 2018, 2019 until 2020 we often had difficulty validating the items on resource mobilization. And when GoLD came, I noticed that the chain was easily validated there. And so it must be said, it is linked in any case, which is why we requested GoLD. **— Municipal actor, Interview, Kolda region**

GoLD's efforts to support strengthened capacity on roles and responsibilities, the organization of CVAs and neighborhood forums, and the adoption of participatory budgeting were paramount to the success of the program. Training sessions for municipal authorities and commissions, local development committees, and community actors helped CTs plan for necessary investments in education, such as the provision of school supplies (school kits, inputs), the construction of school fence walls, water and electricity supplies at schools, and civil registration awareness campaigns to increase access to birth certificates, which students need for enrollment.

Although there were improvements in services, contextual obstacles kept some CTs from achieving their goals in service delivery. In some locations community actors highlighted specific examples of problems that persisted, especially community access to water, toilets for girls in schools, and schools that were intolerable to occupy during hot weather. More technical services, like those related to hydrologic improvements (boreholes, wells, etc.) were more difficult for CTs to implement and manage at the local level. Some institutional actors confirmed obstacles to improving these investments, including borehole failures and water unavailability due to supply issues.

I come back to the water, we have no water in the neighborhood and we ask for help, we get up at 5 a.m. to get water and at 8 a.m. we no longer have a drop of water. We operate in market gardening, which brings us money and we also consume what we grow. **—Female community actor, FGD, Kothiary, Tambacounda region**

Even with increased revenues, some CTs still could not close the revenue-to-spending gap, and key services remain underfunded. Finally, a handful of municipalities noted that operational budgets (e.g., personnel) far outweighed the capital budget (e.g., infrastructure).

FINDING 13:   None of the institutional actors interviewed alluded to a clearly defined and effectively implemented strategy to ensure the sustainability of the actions and tools GoLD put in place after the program closed.

While GoLD staff and partners saw the potential for sustainability, throughout the life of the program it was not clear how these improvements could become more community-facilitated given the operational context in many of the CTs. In some CTs, community actors noted that GoLD had facilitated their participation but wondered if it would continue beyond the end of the program. GoLD struggled with empowering community ownership of improvements.

For example, an important action that we have also had is "Facilitating political transitions." If there are local elections, often there are new municipal teams arriving [and] we're starting from scratch, which raises

the question about sustainability, and so the question was asked: [In] everything that GoLD had done with the municipal teams, what happens when there is a new election and a new team comes into place? — ***USAID actor, Interview, Dakar***

Although GoLD instituted an initial sustainability plan (see Exhibit 7), some elements of this plan were less successful than others, due to both contextual and programmatic issues. For one, the COVID-19 pandemic required some GoLD programming to pivot to meet specific community needs in education and health services during the outbreak. This naturally pulled focus from other parts of programming.

Exhibit 7: GoLD Sustainability Framework

GoLD's sustainability approaches largely focused on empowering local actors and raising awareness within the CTs and with the community actors themselves. This may have adversely affected the sustainability goals because there was little focus on or targeting of the GoS ministries and decentralization actors whose buy-in was necessary to sustain the efforts, especially at the ARD. There were also a number of institutional actors who expressed concern about the lack of technical and programming capacity at the ARD to continue the programming. While the ARD is a preexisting government agency from a 1998 World Bank funding package to strengthen local governance, GoLD made significant efforts to develop a synergistic approach between the ARD, decentralized state services, and the CTs and with the GoLD consortia. In practical terms, this meant that ACTs acted as both community facilitators and fulcrums between levels of the Senegalese government and different technical ministries, a role that was originally envisioned for the ARD. , Institutional actors at all levels of government questioned whether the ARD could play this role independently, without GoLD's support.

EQ 4. CITIZEN PARTICIPATION AND TRANSPARENCY

To what extent have the governance tools and strategic partnership approaches promoted by GoLD relevantly and effectively improved citizen participation and transparency in service delivery?

FINDING 14:   Institutional, CT, and community-based stakeholders reported that the CVA increased citizen participation, which led to greater transparency and enhanced citizen confidence in local government actions.

Institutional actors agreed that the CVA contributed to strengthening citizen participation in the management and supervision of CT affairs and resources; to improving the social inclusion of women, youth, and PWD; and to the improvement of key public services. For example, institutional actors in Sédhiou reported using the CVA to evaluate health and education spending.

> *There are also the CVAs, a tool which allows this social inclusion. . . . The project relied on community leaders, what we call the new influencers, to help establish the strategy, everyone felt involved and it was a success for Bagadadji. That's why I said that the CVA is a tool that benefits the community; it's a good way to act for the community because there are spaces where elected officials can engage organizations responsible in the municipal space.* **—ARD, Interview, Kolda region**

Local authorities and commission members indicated that the CVAs increased transparency and public confidence in CTs, leading to better citizen participation and creating a virtuous cycle. CVAs made it possible for the devolved powers and institutions to strengthen citizen participation in the management of CT affairs by engaging in consultation and collaboration (see Exhibit 8). This moved citizen participation beyond mere informational transactions with CT authorities, and allowed for each group to affect the other's decisions, ultimately increasing the feedback loop between the two. In Bounkiling, for example, the establishment of the CVA offered the community an opportunity to express its need to renovate the hospital's maternity ward. The CVA enabled the municipality of Tambacounda to use a single mechanism to exchange and share information, report to the community, and promote citizen engagement. Municipal actors in Kolda municipality reported using the CVA to implement development spending decisions, including advocating for preferences in the local committees and working with parent-teacher organizations and other community-led groups.

Exhibit 8: Examples of levels of citizen participation evidence in GoLD programming

LEVEL & DESCRIPTION	TECHNIQUES	EXAMPLE FROM GOLD	PREVALENCE IN GOLD[4]
Information One-way communication, no public influence	Pass on information	Pamphlets created to educate citizens on key sector expenditures across all intervention regions	High
Consultation Two-way communication, limited public influence	Ask and listen to the public, take into consideration their voice in decision-making	Nearly all CTs had specialty consultations for proposed key sector investments and marginalized populations were specifically included (women, youth, and PWD)	Moderate

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[4] Counted by discrete number of mentions in the qualitative interviews and focus groups. High indicates 40 percent of CTs or more mentioned the type of communication, Moderate indicates between 20 and 40 percent of CTs mentioned it, and Low indicates that less than 10 percent of CTs in the qualitative sample mentioned it.

LEVEL & DESCRIPTION	TECHNIQUES	EXAMPLE FROM GOLD	PREVALENCE IN GOLD[4]
Collaboration Dialogue-based, moderate public influence	Organize events, distribute tasks, and make decisions together	Nearly all CTs examined had forums facilitated by the ACT through the CVAs or other locally inclusive commissions	Moderate
Empowerment Dialogue-based, full public control	Organize events for citizens, place the full decision-making power in their hands, and implement what they have decided	Bounkiling CT created a citizen proposal for a maternity ward, a previously undiscussed option among CT leadership	Low

In Tambacounda CT, for example, municipal actors noted a strong community presence during budget development meetings and CT actors in Salémata revealed the existence of advocacy groups for the control of infrastructure standards, demonstrating how local elected officials now open their management to the community.

> *During the restitution there is a lot of representation: the prefect, the mayor, the staff, the MCD [district chief doctor]. At the time of restitution, an action plan is developed—a community engagement action plan for all the priority activities of the health center. [For] each activity, the person responsible is identified. Either it's the CDS, or it's the mayor, or it's the MCD, or partners like the departmental council or others.*
> **—Tambacounda region Departmental Council interview (Koumpentoum)**

GoLD enjoyed strong name recognition across community-based actors—FGD participants were well aware of GoLD activities and mostly had very positive views of the program, especially the training, participatory budgeting, and CVA. Few cited CVA by name, but many were able to describe actions brought about through the CVA process. They often had good insights into what it meant for their understanding of how local services should function.

> *Before all meetings, there is an information meeting. They inform us of upcoming activities on health and education . . . what needs to be done to improve the youth conditions at the neighborhood and zone level. We meet at the neighborhood level and identify the needs of children and youth. Then the different requests are displayed and studied together. Ultimately the choices of the majority prevail. After these needs are applied. They did a lot of activities, they were satisfied.* **—Community actor, FGD, Sédhiou region**

FINDING 15: Stakeholders reported that participatory budgeting has garnered buy-in and commitment from community members in the management and oversight of CT resources.

Many local authorities interviewed highlighted that training on and implementation of the participatory budgeting process positively affected how communities perceive resource management and helped municipalities improve their performance and meet eligibility conditions for certain additional revenue and support programs that transmitted funds from higher levels of government to the CTs. Transparency was a big issue, and authorities noted their perception that the process gave them greater credibility in the community.

Today for the vote on the participatory budget we are doing it in the open air at the town hall, we are putting up tents for that and everyone is coming, the populations are coming to soak up the situation and ask their questions, for those who were unable to come as it is broadcast live on the radio, people can call and intervene. **—Municipal actor, Salémata CT**

When people knew how their money was to be spent, people were more motivated. We made budget reports and invited all groups to explain to them what was done with GoLD. Everyone was invited even for the budgetary orientations to say how the money will be spent so they are motivated because they know that it is not the mayor who eats the money. **—Municipal team, interview, Bagadadji, Kolda region**

Community actors also had favorable views of the participatory budgeting process, noting that it gave them a voice in community affairs and allowed their voice to be heard. They also appreciated how it helped them to understand the municipality's budget and how resources were to be spent. They frequently mentioned GoLD's role in supporting participatory budgeting.

Here we favor participatory budgeting. Before the budget vote, meetings are organized. The entire population participates in neighborhood meetings organized by neighborhood delegates. All needs are expressed there, including those related to education, health, development, etc. The population is questioned on all these community issues. All this information is taken into account when voting on the budget. **—FGD with women in Kédougou municipality, Kédougou region**

There is a serious problem with information-sharing between councilors and the population. But fortunately GoLD advised and guided us on how to organize ourselves and present our grievances to the community. **—CGE representative, interview, Diannah Malary, Sédhiou region**

FINDING 16:   Municipal authorities were better able to describe the benefits of EDIC as a governance tool than community actors, showing a disconnect in community understanding and buy-in.

Municipal authorities affirmed that the Spaces for Dialogue and Citizen Engagement (*Espaces de dialogue et d'interpellation citoyenne*; EDIC) are required, even if their frequency is not yet uniform, to promote social accountability, transparency, and community buy-in to CT governance. Municipal authorities in Tambacounda described them as opportunities to show that the municipality belongs to the people and not the mayor. With GoLD support, many municipalities have adopted EDIC to better legitimize their management, as noted by municipal authorities in Salémata and others, and to bring together existing local consultation frameworks in education, health, and WASH.

The EDIC citizens' inquiry day, every year we organize it now, we didn't know about it [before]. It was GoLD who taught us, we are now used to voting the budget on time, to presenting the administrative account on time, and all this is with GoLD training. **—Mayor, interview, Salémata, Kédougou region**

Few community actors cited the term "EDIC," though they may have known about the tool, because they generally appreciated the transparency that GoLD helped to introduce. Community actors in two communities cited EDIC by name, highlighting its contribution to transparency because it provided a means for the municipality to report to the community. For example, youth FGD participants in Dialocoto (Tambacounda region) commented on how the EDIC helped people understand that what they believed was happening differed from reality, which they argued allowed the mayor's team to

"breathe a great sigh of relief." Some expressed concerns about sustainability, linking it directly to the municipality's willingness to continue.

> *Ah, it depends on the will of the municipality, if everyone thinks it's a good thing I think it should continue. You know there are 10 neighborhoods in the commune—if they go to each neighborhood to listen to the concerns of the populations, perhaps they will not be able to resolve them all but the fact of knowing them and seeking to resolve some of them is the best way to do it.* **—CDS representative, interview, Koumpentoum (Tambacounda region)**

This illustrates the need for community buy-in to make GoLD's gains more sustainable in the long term. It also implies that the municipality must come to this conclusion independent of the programming.

FINDING 17:   Some CT actors used the BBGI tool and mentioned its effectiveness in assessing their baseline.

Local actors questioned on the BBGI tool—a tool designed by GoLD to measure social accountability and the development planning performance of the CT—believed that the instrument was effective and made it possible to create a baseline, set objectives, meet conditions of effectiveness to be eligible for certain programs, and thus improve CT governance and funding. By setting up the BBGI, GoLD has allowed some municipalities to establish their starting points, as in the commune of Bourouco in Kolda, to reach the mandatory minimum conditions and performance indicators (Tambacounda) to be eligible for PACASEN funding, and to position themselves to citizens as established and verified practitioners of good governance. While most ACTs interviewed spoke about the need for such a tool in their CTs, fewer used it than they would have liked. To compound that unmet need, many municipal authorities spoke of dysfunctional processes in the use of the BBGI, including staff who were trained and left, as in the case of Diaobe, or feeling disconnected from the tool because it was only used by some municipal actors (e.g., the mayor) but not necessarily known to others. While they liked the assessment capabilities, it required training and time commitments, and it was not always clear to other municipal actors how they should be using the BBGI tool to advance local governance.

EQ 5. GENDER EQUALITY AND SOCIAL INCLUSION (GESI)

How have GoLD interventions fostered favorable conditions to enhance gender equality, women's empowerment, and social inclusion in service delivery and local governance?

FINDING 18:   Community and municipal stakeholders noted that GoLD activities have improved women's participation in the management of CTs. However, the Senegalese sociocultural context limited their involvement.

WOMEN'S PARTICIPATION

Community actors were very complimentary of GoLD's efforts to advance women's participation, and often credited the program with changing how local authorities perceived women's participation, agency, and leadership. Both women FGD participants and CDS, CPF, and CGE representatives interviewed expressed satisfaction with the leadership roles women were able to achieve as a result, while noting the challenges that remain. Examples of these roles include leading community committees, serving more meaningfully in positions of government parity, and leading social accountability organizations in their CTs.

GoLD used capacity strengthening and training in local governance and citizen participation to encourage women and promote their leadership despite social constraints in the regions. These constraints, which were higher in rural areas, prevented women from exercising full autonomy without their male counterparts' approval or prevented them from participating in communities or activities that were outside of the domestic domains of parenting or home economics.

> *In my opinion the best activity that GoLD carried out here is WOMAN LEADER. Because before this training, we women were marginalized, we were afraid to show ourselves. But now with this WOMEN LEADERS training, we are no longer afraid to impose ourselves.* **—Female community actor, FGD, Salémata, Kédougou region**

> *I am a councilor at the town hall and it has never happened that a woman heads a commission, but since the arrival of GoLD I have headed the agriculture commission as president and for the first time that such a position has been in the hands of a woman. This thanks to GoLD who convinced us that our place was not behind the men but rather next to them.* **—Female community actor, FGD, Koumpentoum, Tambacounda region**

Some female community actors in FGDs were vocal about not being aware of opportunities. Women expressed concern about cultural and religious bias, including the tendency for men to be heard more consistently than women or make decisions regardless of women's opinions. Constraints on participation include the difficulty for most women to engage in community activities without their husbands' permission, illiteracy, lack of training, and hesitation among women to engage or speak publicly. These biases came about as both historical legacies of women being involved in mostly domestic labor, as well as religious connotations of the role of women in Muslim families and the need for women to serve men and manage households.

> *Regarding the budget I would say that we are not involved, perhaps [just] those who are part of the town hall or the council. On the other hand we are never informed if we are not in it, and I really don't know how the voting goes.* **—Female community actor, FGD, Koumpentoum, Tambacounda region**

> *I think it's the weight of tradition. This does not mean that women have not studied or that they do not have diplomas or training. In this Mandingo and Fulani tradition, the woman does not have as much the right to speak or to have a decision-making role.* **—Female community actor, FGD, Diannah Malary, Sédhiou region**

FINDING 19:   Interviews with municipal commissions and young people revealed limited youth involvement in CT management, except for a few specific activities (the census of taxpayers, the participatory budget, and the organization of mobile courts), and few opportunities for leadership.

YOUTH PARTICIPATION

Youth were mostly positive about their participation, with a small but vocal group arguing that they were not at all informed or engaged. Several noted that their participation was limited to specific activities, such as the census of taxpayers and the participatory budget, and that outreach to them typically went through already constituted entities, e.g., the local Sports and Cultural Association (ASC) or the Municipal Youth Council. They were far bleaker about their ability to influence decision-making or gain leadership positions, citing lack of confidence and lack of motivation as constraints. Culturally, youth are less trusted to hold positions of leadership or be given a voice in community decision-making

because they are perceived to lack experience. There was also a sense that elders saw youth as "needing to wait their turn" to assume community leadership positions. Exhibit 9 describes the range of views articulated by participants.

Exhibit 9: Range of youth views on their participation

MOSTLY POSITIVE	MIXED	MOSTLY NEGATIVE
I think youth involvement in management was very remarkable. Some have done training with GoLD on advocacy. Moreover, it was thanks to advocacy that a project came to repair one of the malfunctioning boreholes, in this case the borehole in the village of Wassadou. In areas where there is water, youth have invested in market gardening areas. **—Youth community actor, FGD, Diacototo, Tambacounda region**	I would say that the town hall is doing its best to attract as many youth as possible and involve them in its projects. However, I find that there is a bit of a lack of motivation among some youth. And as I said earlier, there is a lack of communication between the town hall and youth. **—Youth community actor, FGD, Tambacounda municipality, Tambacounda region**	No youth participate in budgeting. As for youth now, we are not invited to take part in this budgeting. **—Community actor, FGD, Bembou, Kédougou region**

FINDING 20:   PWD acknowledged that GoLD has made efforts to include them in decision-making bodies and allow them to participate in and voice their opinions about CT management, but they have not yet accessed leadership positions.

PWD had mixed views on their increased participation, and very few reported an increased ability to influence decisions. In some cases they observed progress in their participation in community meetings, including the participatory budgeting process. They noted that they did not feel they were represented in the municipality, either in staffing or leadership positions, which they felt made it easier for them to be forgotten. This may be due to cultural factors that limit their participation. In rural areas, PWD are seen by communities and leaders as less capable of participating in decision-making processes or are perceived as having specialized interests that would not apply to most of the community.

> There are changes because when the municipalities operate, they call the disabled to get their opinions. But as far as recruitment is concerned, there is no change yet. They haven't yet recruited any disabled people who can represent us in the commune. . . . It's now that things have started to change thanks to GoLD. GoLD has allowed us to now have councilors who represent us at the CT. **—PWD community actor, FGD, Kolda municipality, Kolda region**

> We met the Mayor but he only gave us a negative response as the primary local authority. He put us in contact with his municipal secretary. The latter tells us each time that the Mayor is not available, sometimes he tells us that the Mayor has traveled. The Mayor never satisfied the PWD's request. During the participatory budget, we spoke and we exposed all the ills suffered by PWD. It was in 2020. He said in front of everyone that PWD would be taken into account in the budget 2020; unfortunately, this was not the case. **—PWD community actor FGD, Koumpentoum, Tambacounda region**

CONCLUSIONS

Conclusion 1:   There were many real and significant improvements in local governance, particularly in citizen understanding of the processes of local governance and resource allocation for services in education, health, water, and sanitation.

GoLD leadership, GoS representatives, and community actors all agreed there was significant positive change over the course of GoLD's intervention in both citizen understanding of their roles and responsibilities as well as the role of the CT (and its associated actors) in the local governance process. This was particularly important in understanding, managing, and providing budgetary support for key decentralized resources in education, health, and water and sanitation across all four intervention regions. In nearly all CTs, community actors reported being more informed about these processes, which led to other forms of engagement such as participation in the CVA and repeated exposure to awareness campaigns. Robust quantitative indicators of change in the dataset gathered by the GoLD program illustrate increases in both tax collection and sector expenditures in nearly all CTs studied, demonstrating a corollary relationship between the qualitative perceptions of citizen participation and real and measurable change.

Conclusion 2:   Governance tools instilled by GoLD have taken root in the CTs, including participatory budgeting, which has led to more community buy-in.

While GoLD programming used a variety of governance tools and approaches in the CTs, only two were reported to have a high degree of success. These were the participatory budgeting approach and the community outreach forums through the CVA. In multiple CTs across the four regions, community actors and municipal authorities spoke about the participatory budgeting process, including multiple consultation meetings, decisions being made by the community as a result of the process, and the prioritization of investments in health, education, and water and sanitation.

The overall process led to more community buy-in throughout the tax cycle as citizens were able to more easily obtain information on collection and revenues from local authorities, given space to voice their opinions about how the taxes collected should be distributed in the community and what their needs were, and monitor spending and information flows. The CVA complemented the participatory budgeting process by offering citizens a place to organize, express their opinions, and for marginalized populations, to be present, speak out, and even hold leadership positions.

CT actors reported using other governance tools and approaches, such as facilitated meetings between levels of government, radio emissions, and sensitization campaigns, the BBGI and other measurement tools, but there was less use among community members. This suggests that these tools and their usage may be less sustainable without community buy-in. Community buy-in was most evident in participatory processes, confirming academic literature and best practices in development.

The way to sustain GoLD's achievements may lie in continuing training, awareness-raising, and appropriation of tools for these actors as well as the CTs they work in.

Conclusion 3:   Governance of tax and revenue systems has greatly improved tax collection and revenues in the CTs under GoLD, due to process improvements, inventorying of tax bases, and citizen education campaigns.

The GoLD program's facilitation of tax and revenue system improvements through a tripartite intervention—technological and technical assistance, capacity-building of tax collectors and fiscal managers, and community outreach and education—improved tax revenues in CTs across the four intervention regions. According to data collected by GoLD, 99 percent of CTs improved their revenue opportunities to facilitate financing key sectors through additional tax receipts and through access to further GoS spending for CTs that met the minimum fiscal tax responsibility and improved their governance scores.

Interviews and evidence gathered from the field confirmed GoLD's own findings, with many CT actors describing how technological and technical assistance led to new censuses of households and businesses in the CT, which allowed them to realize more tax receipts. CT and institutional actors from the fiscal services also stated that local-level capacity-building for tax collectors, the CFL, and other entities meant that these systems could function more efficiently and eliminate some of the errors contributing to reduced contributions. Finally, community outreach, radio campaigns, and targeted awareness activities (to market sellers, for instance) engendered a spirit of cooperation and commitment to paying taxes from community actors, resulting in higher revenues.

Improvements were also confirmed in the document review conducted by the ET, where the team found GoLD supported target CTs to enhance their public outreach and tax collection campaigns. For instance, in FY 2021, the program collaborated with ARDs to organize awareness days and collection operations for 4th Category Minimum Tax (IMF4) and municipal taxes in 29 partner municipalities in the four regions (Annual Report, 2021). GoLD also produced encouraging results during the testing phase of the Y-Tax in four pilot CTs, with average collection improvement of 234 percent over the previous year's revenues.

While it was not possible to disaggregate the increases by funding source and isolate the effect of GoLD support on revenue mobilization versus PACASEN funding, given the qualitative evidence provided, it is likely that GoLD support affected both, because increased revenue mobilization was a necessary precondition of PACASEN funding.

Conclusion 4:   Because of improved governance in the CTs, there have been notable improvements in service delivery. However, these are unevenly applied across regions and sectors. Health and education services have benefited the most from the GoLD program interventions.

Field research, quantitative data, and document review all show evidence of a substantial increase in local tax mobilization leading to greater investments in education, health, and WASH. Multiple CTs gave anecdotal examples such as health care outposts and human resources in Tambacounda, and elementary schools and improved drinking water access in Koussanar. In the quantitative data, there was a significant (34 percent) average improvement in sector expenditures in the CTs studied.

However, these investments are not consistent across CTs, with some regions actually reducing their spending on key sectors. Certain sectors were less favored than others, notably nutrition programming as compared to health and education. The causal linkage articulated by community leaders as to how greater revenue mobilization would lead to more investment in key sectors suggests that more absolute

revenue allows for some communities to consider spending in otherwise underinvested categories. The choices of which sectors and why are varied and context-dependent, and community and municipal actors seemed to believe that the education and health sectors received the most investment because they affected the largest share of the population.

Conclusion 5: Despite GoLD's achievements, the interventions in the CTs do not show a high degree of sustainability without GoLD support and facilitation, especially achievements related to coordination and collaboration.

Although the GoLD program included a sustainability plan in the FY 2017 Annual Report and has implemented some components of that plan over time, such as phasing out GoLD support throughout the activity life cycle, there are still serious threats to the longevity of the interventions without this financial and technical support. In particular, CT and institutional actors lamented the necessity of the funding and services of the ACTs. Although the ACTs could theoretically become GoS employees, many municipalities, even urban ones like Sédhiou, did not have budget support to do so.

While GoLD programming was able to build capacity at the CT level, in some cases, this capacity was lost as those who had been employed by or benefited from GoLD interventions left to pursue other employment, or if funding ran out to complete the projects, like the census in Tambacounda. This made it difficult to program sustainability without significant continuing support to human resources.

Institutional actors expressed few concrete plans to continue GoLD-facilitated meetings that fostered collaboration and communication between levels of government without a dedicated resource to drive them. While they expressed appreciation for how much these consultations had helped address technical and communications difficulties, they did not see them as activities over which they had ownership.

Conclusion 6: Participatory processes in budgeting and the inclusion of citizen voices have increased the roles and responsibility of citizens in local governance processes; however, there are gaps related to the participation of women, youth, and PWD.

When community actors were interviewed about their ability to participate, to voice an opinion and be included in community decision-making, and to hold leadership positions, perceptions of GoLD's interventions on these dimensions presented a mixed picture.

Some opportunities for marginalized groups increased under the GoLD program, in particular, the abilities of women, youth, and PWD to participate in the budgeting process and CVAs, and to hold leadership positions in some neighborhood and parenting groups. However, there are still gaps in overall empowerment of these populations as well as inequalities between marginalized groups and their access to empowerment and positions of real power.

Women have benefited the most from amplifying the effects of parity at the local level and dedicated GoLD programming efforts through FAFS, which has led to leadership positions, greater voice, and inclusion in the community decision-making process. As community members, they play a pivotal role in the community engagement forums (CVAs) to discuss "bread-and-butter issues," but their influence on the decision-making processes needs further investment.

The social context of Senegal's parity, enshrined in the 2001 Constitution, also helped magnify programming efforts toward women's inclusion. Even with these multipliers, women community members reported that there were still gaps in participation because of illiteracy and social constraints on what women would be allowed to decide or speak on. According to GoLD programming documents, women were still underrepresented in leadership-building activities into the later years of programming (around 30 percent, Annual Report 2021).

Youth and PWD benefited less from participatory local governance initiatives, which municipal actors attributed to a lack of social standing for these groups to voice opinions and contribute meaningfully to local decision-making. Youth may be seen as an important resource in expanding a CT's tax base, but while they may be the targets of outreach activities, they are often not informed about or included in the decision-making process, and their social status prevents them from being trusted with leadership. PWD face the same challenges, with social standing preventing their full inclusion.

RECOMMENDATIONS

Although the evaluation team did not get a chance to hold the recommendations workshop for co-creation with USAID and the implementing partner before this report was written, the team did generate some recommendations based on the findings and conclusions, which are grouped below by actor.

USAID

USAID should consider requiring more extensive financial data collection and monitoring, given the difficulties in accessing these data. Working in partnership with the GoS and the next implementing partner, USAID could require the collection of more significant fiscal disaggregated data throughout a larger sample of, if not the entire, programming area. This would allow for the Agency and the implementing partner to more credibly assess programmatic impact, create more sustainable partnerships with the GoS, and build the capacity of data management systems and human resources involved in them. USAID could address sensitivity around fiscal data collection by providing training and resources to the GoS to facilitate data sharing, as well as training and capacity-building on data-driven development initiatives the GoS could undertake to build on programming efforts. *Relevant Evaluation Question(s): 2, 3*

USAID should consider gender-specific monitoring to identify, document, and analyze the gendered aspect of various local government initiatives. Collecting gender and marginalized group data that specifically identify the gender dimensions of programming, for example, access to water and specific health services, could allow USAID to understand and track the specific impact of local government-sponsored activities where women and other marginalized groups had more involvement in programming, and trace the empowerment and decision-making processes. This information could also enable cross-program learning in Senegal and other male-dominated contexts that would allow the Agency to plan more specific investments for addressing gender inequities. *Relevant Evaluation Question(s): 1, 5*

USAID should consider carve-outs or other specified programmatic goals and funding to address the needs of PWD and other marginalized groups. It became clear over the life of GoLD programming that a significant positive effect on CTs and local governance could be the inclusion of various marginalized groups in local governance processes. The social inclusion dimension of programming (Results Area 5) was added later in GoLD's programming, after the midterm evaluation. This line of effort was important and necessary for the overall activity, and USAID could amplify these efforts in the next iteration of GoLD programming by purposely funding a quota of ideas proposed by youth and PWD in each location during public consultations. These carve-outs would help maximize participation during the programming, but could also be integrated more sustainably into communities by building the capacity of marginalized groups to engage in dialogue and giving them resources to build a path forward. *Relevant Evaluation Question(s): 5*

THE NEXT IMPLEMENTING PARTNER

The next implementing partner should use a more reliably measurable and attainable definition of sustainability that allows for monitoring and tracing throughout the program lifespan. One notable challenge for the GoLD program was how to inject sustainability into programming efforts and help actors see ways to integrate programming efforts into their future planning. Although RTI established

sustainability plans early on, they amounted to requiring the CTs to continue funding, which ultimately proved difficult because the CT leadership and actors often had competing priorities. Because sustainability efforts were not well-defined, they were also harder to trace over time and therefore harder to evaluate in the medium and long term. Creating a more defined monitoring system and reporting on these measures could allow for course correction if needed, and build CT buy-in for engaging more systematically in their own sustainability strategies. By monitoring these data over time, the next implementing partner could provide for a partnership funding opportunity with the GoS or other donors to continue funding ACTs and building upon their achievements even when programming ends. *Relevant Evaluation Question(s): 1, 2, 4*

Capitalizing on gains made under GoLD for participatory budgeting processes by complementing or supplementing future programming with participatory budgeting processes that are responsive to gender and marginalized groups. Participatory budget processes were a success story for the first GoLD programming effort. By including components that address participatory budgeting in light of gender and marginalized groups, the next implementing partner could multiply two very important results areas: gender equality and social inclusion, and increased citizen participation overall. *Relevant Evaluation Question(s): 5*

Institute best practices in programming for citizen inclusion, including new training for local governments that move beyond citizen information. While GoLD programming efforts made significant progress in citizen inclusion across the CTs studied in this evaluation, more is needed to move beyond unidirectional citizen participation in local governance. Community actors note the increase in communication and information from local government officials, but further action is needed to involve citizens directly in design, decision-making, implementation, and accountable oversight. The next implementing partner could target its training and capacity-building on this specific line of effort. *Relevant Evaluation Question(s): 3, 4, 5*

THE GOVERNMENT OF SENEGAL

The Government of Senegal should enact more policies and procedures of transparency in recordkeeping to capitalize on gains made under GoLD in building citizen trust in CT governments. By focusing on one dimension of improvement in recordkeeping (transparency) the Government of Senegal could leverage gains made under GoLD by continuing to expand transparency and records-sharing under the next round of programming in improving citizen trust and buy-in for tax collection, key sector investments, and other governance activities, including related lines of efforts such as census collection and birth records. This data sharing could tie into the global budget transparency initiative in Senegal and revitalization of the Multi-Stakeholder Budget Monitoring Framework (CMSB), created by Order No. 065-88 of April 27, 2016, of the Minister in charge of promoting good governance, and could include components such as sharing annual budgets, sharing annual tax and other revenues, and showing disaggregated expenditures. *Relevant Evaluation Question(s): 2*

The Government of Senegal should provide more support to decentralized institutions and improve dysfunctions in the processes of information-sharing between levels of government. More consistent support from central-level institutions would make for better collaboration and communication with the decentralized authorities and decentralized levels of government, ultimately reducing inefficiency and improving the facilitation of services delivered to local communities. *Relevant Evaluation Question(s): 1*

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ANNEXES

ANNEX A: EVALUATION TEAM

Cara Jones, PhD, Team Leader. Dr. Cara Jones is a governance and transition expert with more than 15 years of experience in research, monitoring, evaluation, conflict, and political economy analysis. She has subject-matter expertise in local governance and countering violent extremism. She has significant experience leading evaluations and assessments, including democratic governance, and has worked throughout Africa, including Senegal. She understands evaluation methodology, including design, development of data collection tools, interviewing, data analysis, and reporting. She received her PhD in Political Science and African Studies and her MA in Political Science from the University of Florida. She received her BA in Government and Politics from the University of Texas-Dallas. She has professional fluency in French.

Cheikh Abdou Lo, Local Public Resources Mobilization Specialist. Mr. Lo has more than 20 years of experience in decentralization and local governance, including fiscal decentralization and local revenue mobilization. He focused on the revenue aspect for the USAID-funded Strengthening Local Self-Governance Activity (DGL FELO) from 2000 to 2004. He is a former trainer in "Financial resources of urban and rural territories" for the Master 2 in the Territorial Planning, Decentralization, and Local Development at the Geography Department of the Cheikh Anta Diop University of Dakar (UCAD). He has provided training to local elected authorities and has worked throughout West Africa, including Burkina Faso, Mali, Niger, and Togo, often with a focus on fiscal decentralization. He participated in a midterm evaluation of school construction in Senegal. He has a Master of Business Administration from Northern Illinois University (USA), and a Diploma of Higher Studies in Commerce and Business Administration (DESCAE) and Diploma of Technology (DUT) from the National University School of Technology (ENSUT) of Dakar, Senegal.

Ali Khoudia Diaw, Decentralization Policy Reform Specialist. Mr. Diaw has 20 years of experience in the field of decentralization policy and local governance. He is a teacher in Decentralization and Territorial Development policy and a trainer in Administration and Management of Territorial Communities at the higher institute of local development. He has twice served in a local governance authority, including serving as President of the Special Delegation of the new Municipality of Sangalkam. He is a resource person at MCDAT and has served as a trainer of municipal councilors and officials. He is familiar with governance tools used by GoLD, including participatory budgeting, system to measure CT performance (SMP/CT), the integrated good governance barometer (BBGI), Citizen Voice Action (CVA), and tools for tax recovery (Comer, Y-Tax, etc.). He served on the midterm evaluation of GoLD in 2019. He has a Diploma of Advanced Studies (DEA) in Sociology from UCAD and a Specialized Graduate Diploma (DESS II) in Planning, Decentralization, and Territorial Development from the National School of Applied Economics (ENEA).

Abdoulaye Bousso, M&E Manager. Mr. Bousso currently serves as a Monitoring and Evaluation Manager for USAID Monitoring, Evaluation, and Learning in Senegal Platform. He brings with him strong experience of over 10 years in the fields of quantitative and qualitative research, project/ development program evaluation, and social communication. He possesses significant expertise in designing and implementing management tools, project performance monitoring and evaluation, as well as technical report writing. He was previously part of the team of the USAID Monitoring and Evaluation Project (MEP/Senegal). With a Master's degree in Sociology from the Faculty of Sociology and Human Sciences at UCAD, he has worked for over a decade as an assistant in monitoring and evaluation and as a

consultant for various international projects and organizations, including USAID, JICA, FHI 360, the World Bank, and more.

Kim Mahling, Task Manager. Ms. Mahling currently serves as the Chief of Party for the USAID Monitoring, Evaluation, and Learning in Senegal Platform. She has more than 25 years of experience in international development, with an emphasis on democratic governance and post-conflict transitions. She has designed, implemented, managed, and evaluated projects to strengthen both institutions (media, political parties, and civil society) and processes (information security, conflict resolution, civic engagement, human rights, and political pluralism) in 20+ countries. A versatile development professional, she has been involved in all aspects of USAID-funded projects, including program design, budgeting, program launch, work plan development, financial and performance monitoring, strategic planning, reporting, and evaluation.

Data Center of Senegal trained and deployed eight enumerators and two team leaders (six female and four male) who conducted focus groups and interviews with community-based actors.

ANNEX B: STATEMENT OF WORK

1. Statement of Work (SOW) Detail

USAID SOW Manager	Samba Ba
MEL Platform COR	Fatou Thiam
MEL Platform SOW Manager	Souleymane Barry
Activity Title	Governance for Local Development (GoLD)
Activity Period	September 2016–May 2023
Award/Contract #	Cooperative Agreement # AID-685-A-16-00006
Funding	$24,898,364
Implementing Organization	Research Triangle Institute (RTI)
Geographic Coverage	Kédougou, Kolda, Sédhiou, and Tambacounda regions
Task	Final Performance Evaluation
Task Start and End Dates	March–July 2023

2. Activity Description

In August 2016, USAID awarded Research Triangle Institute a five-year cooperative agreement (AID-685-A-16-00006) for the Governance for Local Development (GoLD) activity, valued at $19,998,364. In 2021, USAID provided a cost extension through February 2023 and added $4,900,000, bringing the total award amount to $24,898,364. In 2023, USAID provided a no-cost extension through May 2023. GoLD includes the following five result areas (RA):

- RA 1. Capacity of local government to respond to citizen demand increased
- RA 2. Mobilization and management of local public resources improved
- RA 3. Community participation in service delivery management (Health; Education; Water, Sanitation, and Hygiene [WASH]; Agriculture) increased
- RA 4. Strengthening the capacity of national institutions to improve local governance systems and transferred resources
- RA 5. Greater social inclusion and communication

GoLD works in four regions (Kédougou, Kolda, Sédhiou and Tambacounda). Working through targeted Collectivités Territoriales (CTs), GoLD facilitates integration among local governance actors to foster resource mobilization and investment in social sectors such as health, education, and water, sanitation, and hygiene (WASH) by involving all stakeholders and articulating good governance principles. GoLD works extensively with USAID technical offices and USAID Implementing Partners (IPs) to improve service delivery at the local level. The GoLD consortium includes World Vision, enda ECOPOP, Fédération des Associations Féminines du Sénégal (FAFS), Afrique Enjeux, and the Union des Radios Associatives et Communautaires du Sénégal (URAC).

3. Development Hypothesis and Implementation

The theory of change envisions successfully promoting—within a fully integrated, systems-based approach to governance—GoLD activities designed to strengthen CT effectiveness and collaboration, increase citizen engagement and oversight, and improve the collection and management of local public resources. Local governments will acquire a wide range of skills. Through their participation, communities and the private sector will gain trust in local government performance—especially as the delivery of health, education, WASH, and food security improve—within a more supportive environment for change. GoLD's system-based approach considers the interconnected influences of all key actors to ensure that improvements in service delivery and growth are sustainable.

4. Existing Performance Information Sources

USAID and the IP will provide the evaluation team with background materials, including:

- Section C of the award
- Activity Monitoring, Evaluation, and Learning Plan (AMELP), with annual targets, latest results, and Performance Indicator Reference Sheets
- Annual work plans
- Annual reports
- Special studies or evaluations (e.g., baseline data collection, periodic participant surveys of participants, internal evaluations)
- Success stories

GoLD will end in May 2023. Several regional offices have already closed or are about to close. The Platform will ask GoLD to provide contact information for key regional staff for key informant interviews (KIIs). Some of these staff may no longer be employed by GoLD or its consortium members so the evaluation team will propose online interviews if they are no longer available for face-to-face interviews during fieldwork. The Platform will ask for stakeholder contact information before the project closes out and work with USAID and remaining GoLD staff for introductions to stakeholders. The Platform has already requested a full set of documents knowing that GoLD is in the close-out process and asked to know the status of when indicator data will be in final form. Some data may already be available.

5. Task Purpose, Audience, and Intended Uses

The objective of this final evaluation is to provide an independent assessment of GoLD's achievements and successes. The Democracy, Human Rights, Governance, and Peace (DRGP) Office has already issued a Request for Information (RFI) for the follow-on activity, GoLD Plus. The evaluation will not inform the design of the RFP, which is likely to be issued before the evaluation is complete, but it will inform what USAID requests from the awardee in the year one work plan. The audience for the evaluation is thus DRGP and the next implementing partner, though recommendations may emerge for relevant stakeholders at the central and local levels.

The evaluation team will validate the findings with DRGP at a presentation of preliminary findings and facilitate a co-creation recommendations workshop with all stakeholders to develop practical, reasonable, and actionable recommendations beneficial to future programming. The implementing partner will have the opportunity to review the draft and offer comments, in addition to participating in the recommendations workshop.

6. Task Requirement

USAID developed five evaluation questions in its tasking request. The evaluation team may further refine the evaluation questions during the design phase once document review has taken place. The GoLD final performance evaluation will seek to answer the following questions:

EQ 1. To what extent has GoLD contributed to strengthening the collaboration/ coordination between central and local institutions (Territorial Collectivities and technical services) for improved service delivery to communities?

Summary interpretation: This evaluation question focuses on activities implemented under RA 4, which was added following the midterm evaluation conducted in 2020. Decentralization involves deciding what authorities and responsibilities to transfer from the central to the local level. *CTs have specific competencies in Health and education . . . and general competence in water, sanitation and hygiene (WASH),* but must collaborate with regional offices of line ministries to effectively deliver these services. These regional offices report to their line ministries. The evaluation team will explore this question through KIIs with central authorities, line ministries, their regional offices, regional administrative authorities (governors, prefets, sous prefets) and CT representatives.

EQ 2. How (or to what extent) does GoLD significantly contribute to increasing Territorial Collectivities' local tax and revenues?

Summary interpretation: Transfer of financial resources to the CTs is a stumbling block that limits their ability to fully execute the authorities granted to them. Tax revenue generated at the local level is transferred to the central authorities, which transfers it to the CTs. In RA 2, GoLD has endeavored to help CTs mobilize local revenues through taxes and other means and has deployed the Y-Tax tool to digitize tax revenue collection. The team will explore this question with the CTs and the GoLD team, asking them for data on revenues mobilized and GoLD's contribution and their experience with the Y-Tax tool, including the potential for sustainability. The secondary data on revenues generated will inform a quantitative analysis of the change over time, while the KIIs (including with relevant offices in the Ministry of Finance and Budget) will seek to determine GoLD's contribution as well as the factors contributing to or impeding success.

EQ 3. How have GoLD interventions (Technical, Financial, and Human Resources) significantly improved territorial collectivities investments in key sectors (WASH, nutrition, health, and education)? Are these interventions sustainable?

Summary interpretation: This evaluation question addresses activities implemented under RA 2 (mobilization and management of local public resources) and RA 3 (community participation in service delivery management). Both focus on service delivery—mobilization of funds through RA 2 and management of funds through both RA 2 and RA 3. The evaluation team will look at how GoLD activities have contributed to CTs' planning and budgeting processes, how resources are mobilized at the local level, how they manage those resources, and if citizen participation has improved the allocation and management of resources. The team will conduct KIIs and focus group discussions (FGDs) with CTs and community representatives to understand the different forces at work that contribute to effective mobilization and management of funds, plus KIIs with key informants in targeted service delivery sectors.

EQ 4. To what extent have the governance tools and strategic partnership approaches promoted by GoLD relevantly and effectively improved citizen participation and transparency in service delivery?

Summary interpretation: This evaluation question evaluates activities under RA 1 (citizen participation) and RA 3 (community participation in service delivery management). The team will examine the results of GoLD efforts in Participatory Strategic Budgeting and Planning (PSBP), supporting planning and budgeting process in health, education, WASH, and nutrition sectors; use of the Citizen Voice and Action (CVA) process; and use of the Performance Metrics System/Guide for Local Authorities (SMP-CT/GMP-CT), among others. The team will conduct KIIs with CTs, decentralized technical services, and groups involved in community mobilization. The team will conduct FGDs with CTs and local civil society organizations (CSOs).

EQ 5. How have GoLD interventions fostered favorable conditions to enhance gender equality, women's empowerment, and social inclusion in service delivery and local governance?

Summary interpretation: GoLD added social inclusion as a fifth result area following the midterm evaluation conducted in 2020. This question will focus on activities implemented under RA 5, as well as integration of GESI in all other RAs. The evaluation team will examine the results of GoLD efforts to encourage greater engagement of women, youth, and people with disabilities in local governance structures and processes, e.g., PSBP. The evaluation team will seek to understand if or how their participation in CTs has changed over the past seven years, if/how their leadership in community mobilization or participation has changed, and if/how CTs, ministries, and agencies have created the space for their participation and leadership. It will be important to understand the factors that contribute to these changes and the approaches that GoLD adopted to facilitate them.

7. Gender Disaggregation and Gender Differential Effects

ADS 205 requires sex-disaggregation for all person-level data and strongly recommends evaluations include a detailed examination of gender issues relevant to the sectors being addressed and relevant gender gaps that could hinder overall project outcomes. EQ 5 focuses entirely on gender considerations that were formally added to GoLD following the midterm evaluation.

8. Approach

Design

The evaluation design will be qualitative, integrating secondary quantitative data collected by RTI and by its partner CTs. Data are primarily qualitative, including a desk review of documentation, review of secondary data collected by the IP and CTs, key informant interviews, and focus group discussions. Qualitative methods will provide a narrative description of the extent to which GoLD successfully achieved its anticipated goal and objectives. Analysis will consider variation in implementation or outcomes based on key parameters such as region, intensity of support, and gender.

Data Collection Methods

The evaluation team will apply qualitative methods in two phases, starting with document review and continuing with fieldwork in all four implementation regions.

Phase 1: Document Review

The evaluation team will review GoLD project documents to fully absorb and analyze the different parameters of GoLD planning, implementation, and achievements. This document review will include the

Award with RTI, all annual reports, the AMELP, baseline studies or other sources of data, success stories, and any other relevant documentation made available by USAID, RTI, or project partners and stakeholders. Reviewing annual and life of project AMELP targets and results will contribute to the analysis of results achieved. Several indicators tie into data collected by CTs, e.g., tax revenue. Comparing both sources of data will allow the team to triangulate sources and understand sustainability of efforts. These secondary sources of data include:

- Tax revenue and fees generated at the local level, as tracked through Y-Tax;
- Integrated Good Governance Barometer (BBGI); and
- Integrated System of Performance Measures for CTs (SMP-CT).

The evaluation team will also use the document review to identify the relevant actors and stakeholders for the quantitative and qualitative data collection and develop the data collection instruments (interview and discussion guides). The document review will continue throughout the data collection period and will consider any additional documentation provided by the government entities involved in GoLD implementation.

Phase 2: Qualitative Field Research

The evaluation team will complement the data from the document review with data collection from project actors, stakeholders, and beneficiaries in the different GoLD intervention zones in Senegal. The team will travel to the four regions where GoLD implements activities, selecting a mix of departments and communes where GoLD has worked since its inception as well as those added in 2021 with the cost extension. The work plan will define the methodology for selecting these departments.

9. Data Collection

Qualitative Data Collection

The evaluation team will use qualitative methods to purposefully gather information from stakeholders and beneficiaries. In this context, the team will use two data collection techniques: semi-structured KIIs and FGDs. The data and information collected will deepen and supplement the data from the document review and the secondary quantitative data to better report on the achievements and performance of the GoLD in Senegal. An illustrative list of stakeholders for participation in the evaluation can be found in Exhibit B1, to be elaborated in greater detail in the work plan.

➢ Semi-structured Key Informant Interviews (KIIs)

The evaluation team will conduct semi-structured KIIs with a variety of national and local-level actors in the regions where fieldwork will take place. These actors include representatives of USAID, GoLD project and consortium partners, government ministries and agencies, CTs, associations of mayors and departments, community radio stations, and relevant CSOs. These are described below. The work plan will provide additional details.

Exhibit B1: Illustrative KII

STAKEHOLDER	DESCRIPTION
USAID	Staff from DRGP AOR/CORs from education, health, and economic growth offices whose projects collaborate with GoLD

STAKEHOLDER	DESCRIPTION
GoLD consortium partners	RTI COP, DCOP, technical leads, M&E staff, plus staff in the regions Consortium: World Vision, enda ECOPOP, FAFS, Afrique Enjeux, and URAC
GoS ministries and agencies	Ministère des collectivités territoriales, du développement et de l'aménagement du territoire (MCTDAT) and relevant offices Ministère des Finances et du Budget (MFB) and relevant offices
Regional authorities	Governors, prefets, and sous-prefets Line ministries (education, health, WASH), plus directors in the regional offices Agence Regionale De Developpement (ARD) Decentralized technical services
CTs	Mayors, deputies, and relevant commissions (environment, budget, etc.) Departmental councils
CSOs and media	Associations of mayors, department, local elected officials Local CSOs that have participated in citizen mobilization campaigns

➢   Focus Group Discussions (FGDs)

The evaluation will conduct FGDs with CTs and local CSOs to triangulate the data collected during the KIIs and gather additional perspectives. The discussions may touch on many of the same themes, allowing the evaluation team to understand where there are commonalities as well as key differences. Themes may include perceptions of tax collection, participatory budgeting and management, contribution of citizen participation in CT activities, relevance and sustainability of GoLD-support tools, and the participation and leadership of women, youth, and persons with disabilities in CTs and community mobilization efforts.

Geographic Scope

The evaluation team will identify the geographic coverage of the evaluation in the work plan, including site visits outside of Dakar for KIIs and FGDs. The team will interview central-level stakeholders in Dakar prior to launching fieldwork outside of Dakar. The team will travel to all four regions where GoLD operates (Kédougou, Kolda, Sédhiou, and Tambacounda), including a mix of departments where GoLD has been working since its inception and new communes and departments added in 2021. The work plan will define the sampling methodology for selecting CTs.

10. Strengths and Limitations

The work plan will include a discussion on limitations of the methodology and approach, as well as limitations in the data to be used, whether primary or secondary data, as part of the evaluation. The evaluation report will clearly outline methodological limitations and challenges encountered in the field, focusing on ways in which the evaluation team mitigated these limitations.

Limited access to key stakeholders: Access to key stakeholders, including beneficiaries, who will provide crucial information to address evaluation questions could also be a challenge as the project draws to a close. RTI's staff has already begun to shrink. To facilitate access, the evaluation team will collaborate with the IP and establish trust with stakeholder groups through local partners and leaders. In addition, the evaluation team will be flexible in modes of data collection. For example, some beneficiaries or project participants might prefer to provide information in call rather than an in-person interview.

11. Deliverables

The deliverables for this evaluation include:

- **Work Plan**: A detailed work plan will indicate methodology, data sources, data analysis plan, and detailed calendar. The work plan will also include data collection tools and a report outline as annexes. The MEL Platform will submit the work plan to the COR and Technical Point of Contact (POC) for approval prior to fieldwork.
- **Data Walk**: A discussion with USAID after the data collection to review the preliminary findings and the supporting evidence and data collected. Input from this discussion will help guide the evaluation team as they move forward with the report writing process.
- **Recommendations Matrix**: The team will organize a workshop to create recommendations with USAID, GoLD staff, and relevant stakeholders. The team will present the preliminary findings at the workshop and organize the participants into working groups to develop recommendations. The team will share the matrix with USAID following the workshop and adapt it for inclusion in the draft report.
- **Draft Evaluation Report**: The evaluation team will submit a draft report to the MEL Platform COR and Technical POC, who will provide comments for revision and finalization of the report within ten working days following the draft submission. The GoLD AOR may also share with the implementing partner for comment.
- **Final Report**: A written report will follow USAID evaluation report guidelines, and include a table of contents, executive summary, introduction, purpose, methodology, and sections for findings, conclusions, and recommendations. The MEL Platform will submit the final report in English, which will include the following elements:
- A 30-page report with a clear discussion of the data and evidence, the subsequent findings to each evaluation question prompted by analysis of the data and evidence, conclusions driven by the findings, and recommendations (if applicable) generated from the conclusions. The other report details will be attached as an annex.
- An executive summary of 3–5 pages that provides a brief discussion of methodology, findings, conclusions, and recommendations.
- An Abstract: A 250-word description of the purpose, questions, methodology and outcome of the evaluation/research; i.e., findings, conclusions, and recommendations.
- Other learning products and events may be developed during the evaluation based on availability of funds and interest (e.g., a one-page infographic representing critical lessons learned from the evaluation).
- **Mission-wide Presentation**: Depending on Mission preferences, the team can offer a final presentation to all interested parties in the Mission, up to and including the Mission Director.
- **Post-evaluation learning workshop**. Depending on Mission preference, Platform staff can facilitate a workshop with DRGP staff to discuss the recommendations and decide how to proceed. The Mission may choose to accept, reject, or modify recommendations stemming from the evaluation, including adapting them for the year of implementation in the GoLD Plus activity, which may have been awarded prior to the completion of the evaluation.

12. Team Composition

The team composition will reflect all the different result areas in GoLD, including citizen participation, local resource mobilization and management, local service delivery, decentralization policy reform, and GESI. The Platform anticipates the team leader may have one or more of these skills and that a sector specialist may also have a GESI background. The Platform anticipates that it may be possible to find one

person who has the skill set to address both decentralization and either service delivery or resource mobilization and that the Team Lead may have expertise in one or more subject areas. Though six specialists are listed, the Platform anticipates that it will engage four consultants for the evaluation, though it has included five for budgetary purposes.

- The **Team Leader** is responsible for leading the GoLD Evaluation in all phases (desk review, identifying respondents, work plan development, data collection and analysis, report writing and presentations) and managing the work of the evaluation team. The Team Leader should have experience in one or more of the areas listed below, filling that role on the team.
- The **Local Revenue Mobilization and Management Specialist** contributes to the GoLD Evaluation in all phases, focusing on domestic revenue mobilization at the local level. He/she should be familiar with the tax revenue framework in Senegal, especially as it relates to the Collectivités Territoriales and budgeting mechanisms and tools used at the local level.
- The **Decentralization Policy Reform Specialist** focuses on the relations between the central and local levels, especially the intersection between their respective authorities and responsibilities and questions related to fiscal decentralization. He/she should be familiar with the decentralization framework in Senegal and reforms that have taken place since 1996. He/she is also familiar with the tools used in local governance, e.g., Barometer of Good Governance.

All team members are required to provide either a signed statement attesting that they have no conflict of interest or a statement describing any existing conflict of interest. Anyone who has worked with GoLD as staff or as a consultant will not be eligible to be part of the evaluation team.

Platform staff will support and guide the evaluation through all phases:

- The Senior Monitoring & Evaluation Specialist (SMES), Souleymane Barry, will supervise the evaluation, ensuring that the methodology used by the team is adequate to respond to research questions and deliverables are of high quality, and supporting the team as needed.
- A Monitoring & Evaluation Manager will support scheduling of interviews, participate in interviews, and contribute to data analysis and report writing.
- Eight enumerators will support interviews and focus group discussions during the fieldwork.
- The Chief of Party (COP) and Deputy Chief of Party (DCOP) will review the findings, conclusions, and recommendations matrix as well as the draft and final reports for technical quality.

Exhibit B2 below summarizes the timeline for the evaluation, the tasks and deliverables, and the level of effort (LOE) for the specialists identified above. As noted, the Platform anticipates engaging a team of four consultants, but has budgeted for five to ensure adequate technical expertise on the team. The table associates the LOE with the task.

Exhibit B2: Illustrative Tasks/Deliverables, Timeline and Level of Effort (LOE)

TASKS	DATES	TEAM LEADER LOE	REVENUE MOBILIZATION SPECIALIST LOE	POLICY REFORM SPECIALIST LOE	ENUMERATOR (8) LOE
Team coordination meeting	May 23, 2023	1	1	1	
Desk review, identify key informants	May 23–29, 2023	4	4	4	

TASKS	DATES	TEAM LEADER LOE	REVENUE MOBILIZATION SPECIALIST LOE	POLICY REFORM SPECIALIST LOE	ENUMERATOR (8) LOE
Develop detailed work plan for primary field research tools and training materials	May 30–June 7, 2023	7	5	5	
Submit to USAID & Institutional Review Board (IRB)	June 14, 2023				
USAID and IRB review the work plan	June 14–27, 2023	-			
TL arrives to Dakar	July 1–2, 2023	2			
Enumerator training	July 3-7, 2023				5
Fieldwork in Dakar	July 3-7, 2023	5	5	5	15
Field work in regions	July 10–21, 2023	10	10	10	
TL returns from field, works on codebook	July 17–18, 2023				
TL departs Dakar	July 20–21, 2023	2			
Transcribe focus groups and interviews	July 10–July 28	-			
Code transcripts	July 17–August 4, 2023	-			
Data analysis, DAIS and preparation of initial findings	August 7–25, 2023	12	10	10	
Virtual data walk (presentation of preliminary findings) with technical office	August 28, 2023	1	1	1	
Finalize FC table and prepare recommendation workshop	August 29–30, 2023	2	2	2	
Recommendations workshop	September 5, 2023	-			
Develop draft report	September 6–14, 2023	7	3	3	
Submission of draft report to task manager for technical review, copy edit, and formatting	September 14, 2023	-			
Platform submits draft report to USAID	September 29, 2023	-			
USAID feedback on draft report	October 13, 2023	-			
Finalize report based on USAID feedback, develop abstract, and finalize all deliverables	October 27, 2023	3	1	1	

TASKS	DATES	TEAM LEADER LOE	REVENUE MOBILIZATION SPECIALIST LOE	POLICY REFORM SPECIALIST LOE	ENUMERATOR (8) LOE
Mission-wide presentation	TBD	1	1	1	
Total		57	43	43	

13. Participation of USAID Staff and Partners

The evaluation team will work with the USAID team to flesh out elements of the detailed work plan, including the site visit locations, government key informants, and data collection tools. Upon completion of the work plan and tool development, USAID will be expected to review and approve the work plan and tools. To ensure USAID-MEL Platform communication remains open, biweekly check-ins will take place, either by phone or in-person. The evaluation team will interview USAID staff familiar with GoLD. At the completion of the fieldwork, it is expected that USAID staff will participate in a data walk to present initial findings. Once the findings and conclusions are finalized, the evaluation team will present them to GoLD staff and GoS officials in a co-creation workshop to develop recommendations.

14. Scheduling and Logistics

The MEL platform will arrange all logistics for fieldwork. The team will request that USAID prepare introductory letters addressed to relevant ministries in Dakar. MEL platform staff will develop draft introductory letters in French for USAID review and signature. Staff and team members will make all appointments.

15. Dissemination

The team anticipates that the findings, conclusions, and recommendations from this evaluation will be shared with a Mission-wide audience, as well as GoLD staff. Copies of the report in French will be shared with any relevant stakeholders.

16. Reporting Requirements

The MEL Platform anticipates translating the final report into French. The report itself should not be longer than 30 pages total, excluding the Annexes. The MEL Platform will brand the report with the standard USAID branding requirements and formally submit it to the USAID Development Experience Clearinghouse (DEC) upon approval. Additional copies of the final report in French will be made available to all stakeholders participating in the recommendations workshop. Copies in English will be shared with relevant U.S. government (USG) offices within USAID/Senegal and any other relevant USG agencies.

ANNEX C: DETAILED METHODOLOGY

The GoLD Final Performance Evaluation was a mixed-methods study that followed a convergent design. It included a combination of desk research, KIIs, FGDs, and a review of the secondary quantitative data gathered by the program. The first phase featured document review, which informed the design and later phases, including analysis. The second phase involved qualitative data collection and analysis.

The approach entailed the following elements:

1. **Desk Review**: A thorough review of program documents and supporting materials to inform the qualitative data gathering as well as provide insight for the secondary data analysis.
2. **KIIs**: Approximately 80 key informant interviews with key actors described below who have observed, participated in, and benefited from the GoLD program.
3. **FGDs**: Approximately 34 FGDs with members of advocacy groups and leadership of civil society, women, youth, and persons with disabilities in the communities under study, and Association of Local Elected Officials/*Union des Associations des Élus Locaux* that will elicit sentiment toward gender and social inclusion as well as increased collaboration and citizen participation under GoLD.
4. **Data analysis of secondary quantitative data** from the IP, analyzing trends between programming efforts and increases in revenues. The ET will endeavor to determine how, when, and in what volume these data were collected, answering a key question about local efficacy in collecting and maintaining data records. Should this information prove available, the ET will then use this information to analyze which CTs were most effective in gathering these data and what measures were taken to support that effort.
5. **Data Analysis of Qualitative Fieldwork**: As described further below, the ET will analyze collected qualitative data from fieldwork to elicit the successes and challenges that the GoLD program encountered over its history to determine program impact and sustainability.

The ET has identified data collection methods and their sources for each evaluation question. The data collection methods are described in detail in Exhibit C1.

EQ NUMBER	EVALUATION QUESTION	DATA COLLECTION METHOD	DATA SOURCES
EQ 1	To what extent has GoLD contributed to strengthening the collaboration/ coordination between central and local institutions (Territorial Collectivities and technical services) for improved service delivery to communities?	Desk Review (GoLD documents and reports, official GoS documents) KIIs	Program documents KIIs with: • **Central Government**: MCTDAT offices (DCT, ADL), MFB Tax Directorate (DGTCP, DGID) and the relevant government programs (PNDL, ADM) • **Regional/Deconcentrated offices**: SRADL, ARD, deconcentrated regional technical offices and services (health, education, nutrition, WASH) • Regional administrative authorities: Governors, prefets, sous-prefets • **Communal level**: Mayors, CT representatives, and local CSOs • USAID
EQ 2	How does GoLD significantly contribute to increasing Territorial Collectivities' local tax and revenues?	Desk review (GoLD documents and reports, and official documents from target CTs and line Ministries) Financial data collection and analysis (trends, performance) KIIs FGDs	Program Documents KIIs with key stakeholders: • MFB Tax Directorates (DGCTP, DGID-BCT) • MCTDAT, especially DCT and ADL • PNDL, ARD • Mayors and their financial/administrative offices • Y-Tax End-users (tax collectors and taxpayers) • USAID **FGDs** with groups and associations representing youth, women, persons with disabilities (both leaders and members), and others to determine whether GoLD interventions contributed to sensitize taxpayers on their civic duty to pay taxes.
EQ 3	How have GoLD interventions (Technical, Financial and Human resources) significantly improved Territorial Collectivities' investments in key sectors (WASH, nutrition, health, and education)? Are these interventions sustainable?	Official Documents review KIIs FGDs	KIIs with: • SRADL, ARD • Line ministries and deconcentrated regional technical offices and services • Mayors, staff, and sectoral commissions (education, health, nutrition, WASH) • Other IPs, including complementary USAID-funded projects, involved in service delivery **FGDs** with local groups and associations representing youth, women, teachers, people living with disabilities, etc.

EQ NUMBER	EVALUATION QUESTION	DATA COLLECTION METHOD	DATA SOURCES
EQ 4	To what extent have the governance tools and strategic partnership approaches promoted by GoLD relevantly and effectively improved citizen participation and transparency in service delivery?	KIIs FGDs	**KIIs** with: • Mayors and their financial management staff • Regional technical offices and services • ARD, PNDL **FGDs** with local groups and associations representing youth, women, teachers, people living with disabilities, etc.
EQ 5	How have GoLD interventions fostered favorable conditions to enhance gender equality, women's empowerment, and social inclusion in service delivery and local governance?	KIIs FGD	KIIs with • MCTDAT Gender Unit • USAID and other implementing partners • GoLD Consortium Partner FAFS • CT sector-specific commissions (health, nutrition, education, WASH) **FGDs** with local groups and associations representing youth, women, teachers, people living with disabilities, etc.

The sampling strategies considered the evaluation questions and the team's contextual knowledge.

Geographic Sample and Justification

The ET selected a combination of old (those original to the program) and new (those added during the extension period) CTs, as well as urban and rural municipalities, to provide evidence-based data for each EQ. The selection process was based on a careful review of the project documents to ensure that data would be collected in CTs where GoLD purportedly achieved successes in strengthening local governance, increasing revenues, and improving service delivery, and also in CTs where significant challenges and gaps were identified. In both cases, the data-driven evaluation will make future-oriented recommendations to capitalize on those gains (where success was achieved) and fill the gaps in future programming (where results were underwhelming). The ET also sought out CTs where GoLD applied tools and processes such as Y-Tax, CVA, and Participatory Strategic Budget and Planning (PSBP).

Exhibit C2: Sample selection

REGION	CT	OLD/ NEW	URBAN/ RURAL	RATIONALE FOR SELECTION
Kédougou	Kédougou	Old	Urban	• Main city of the region • Pilot CT for Y-Tax
	Dimboli	New	Rural	• Pilot CT for action plan development and implementation; good governance practices • GoLD support to technical commissions
	Bembou	New	Rural	• Local revenue mobilization capacity • Funding from private and foreign actors (diversification of revenues)
	Salémata	Old	Urban	• Main city of the Department • Improved budgetary process (met mandatory minimum requirement [MMR] to receive the Local Authorities Development Fund [Fonds d'équipement des collectivités territoriales; FECT])
Kolda	Bagadadji	Old	Rural	• Pilot Y-Tax, rare collaboration with USAID agriculture programs
	Pata	Old	Rural	• Improvement of service delivery—primary education • Investments in education equipment and infrastructure • Presence of other USAID programs
	Velingara	Old	Urban	• Sustained effort of community dialogue, citizen oversight, EDIC (Space for Dialogue and Citizen Engagement) • Participatory budget • Main city of department • Improved budgetary process (met MMR to receive the FECT)
	Kolda	New	Urban	• Main city of the region • Improved budgetary process (met MMR to receive the FECT)
Sédhiou	Sédhiou	Old	Urban	• Main city of the region
	Tanaf	Old	Urban	• Pilot CT for Y-Tax
	Bounkiling	Old	Urban	• Main city of the department • Participatory budgeting

REGION	CT	OLD/ NEW	URBAN/ RURAL	RATIONALE FOR SELECTION
	Dianamalary	New	Rural	• Reported success in tax awareness and mobilization • Citizen engagement and community dialogue through EDIC
Tambacounda	Koumpentoum	Old	Urban	• Pilot CT for Y-Tax • Improved budgetary process (Met MMR to receive the FECT)
	Tambacounda	Old	Urban	• Main city of the region • Pilot Y-Tax
	Bamba Thialène	Old	Rural	• Improvement health services
	Kothiary	New	Urban	• Only CT selected in the Goudiry Department, close to Tambacounda • Participatory budgeting • Citizen engagement processes

Qualitative Sample

For the qualitative component, the ET employed a purposive approach to identify key informants and organizations to be interviewed at the national, regional, departmental, and local levels. Several considerations informed participant selection, including direct knowledge of GoLD activities, engagement with the project and its partners, and expertise in decentralization and deconcentration, local governance, public finances, service delivery, and gender empowerment and social inclusion. The IP activity team provided the ET with a full list of their partners and most recent contact which the ET used to build the interview lists, described in detail below. The document review process also assisted the ET in identifying the project's key partners and the range of stakeholders it collaborates with, highlighting key informants for the evaluation.

To recruit KII participants, the M&E manager in coordination with the Senegalese enumerator team contacted potential participants via phone approximately two weeks before fieldwork began, employing a script prepared by the ET. Using this list, the ET also asked potential key informants for additional contact information for past GoLD partners, and government officials for contact information for past officials to further improve the current information and seek more participants who may have been available for interviews if the original list members were not.

Exhibit C3: KII sampling strategy, by respondent type

RESPONDENT TYPE	RESPONDENT SELECTION APPROACH
USAID/Senegal	Purposive sample of personnel with most experience with the GoLD program
Central Government (GoS)	Purposive sample of personnel with most interaction with the GoLD program interventions, aiming for wide sex and age representation
GoLD staff and consortium partners	Purposive sample of personnel with most experience with the GoLD program
Regional Authorities	Purposive sample of personnel with most interaction with the GoLD program interventions, aiming for sex and age distribution as appropriate
CTs	Purposive sample of personnel with most interaction with the GoLD program interventions, aiming for sex and age distribution as appropriate
Local groups	Purposive sample of women's and youths groups in beneficiary communities, split by sex and age
Other USAID projects	Purposive sample of personnel with most experience with the GoLD program

In addition, the team conducted up to 32 FGDs, aiming for two per CT from the groups listed above. FGD participants were selected from beneficiary communities, their advocacy groups and programs, and recruited based on characteristics including location (urban/rural), age, and sex. To avoid gender-based power in discussions, the team separated focus groups by sex to facilitate an open environment for women to participate. Similar to the position of women, youth are often less vocal, and therefore FGDs were divided by age group to facilitate open communication.

The ET designated two enumerators per team to contact key informants and secure interviews. Working with the M&E manager, the enumerators made preliminary contact with CSOs that were previous beneficiaries of GoLD, using last known contacts from the GoLD document review. Once contact was established in the community, the enumerators worked with the CSOs selected to over-recruit populations for the FGDs, aiming for no more than 12 participants per focus group. Purposive sampling was used to select for group participation. FGD selection approach is described in Exhibit 4.

Exhibit C4: FGD sampling strategy by respondent type

RESPONDENT TYPE	RESPONDENT SELECTION APPROACH
Women's Groups	- Purposive sampling - Selection was based on GoLD document review, targeting participants who were directly engaged with the program as beneficiaries, advocates, and decision-makers, reviewing contact information from the heads of these organizations and using snowball sampling for recruitment
Youth Groups	- Purposive sampling - Youth groups, including advocates and decision-makers, engaged in advocacy around service delivery, taxpayers (such as youths who are taxi drivers) directly affected by tax mobilization efforts, and young leaders
People Living with Disability Groups	- Purposive sampling - Participants drawn from associations of people living with disability, including advocates and decision-makers who previously interacted with GoLD according to GoLD documents, reviewing contact information from the heads of these organizations and using snowball sampling for recruitment
Other local groups and associations engaged in advocacy and civic participation	- Purposive sampling - Teachers' associations engaged with GoLD according to GoLD documents, pre-identified before fieldwork, reviewing contact information from the heads of these organizations and using snowball sampling for recruitment - Advocacy Groups involved in citizen participation with GoLD, selected from GoLD participant lists, involved in amplification and participatory programs under the program - Teachers and parents in CTs where education service delivery was purportedly improved through GoLD programming

The ET scheduled interviews to take place in a location of the respondent's choosing. In most cases, this will be the participant's office. In Dakar, the participants had the option of conducting the interview at the Platform's office. For FGDs, the location was a central space in the CT that allows for easy access while also providing privacy and comfort to facilitate a free and open discussion.

ANNEX D: INFORMATION SOURCES

USAID/ Senegal
DRGP Office
Economic Growth Office
Education Office
Health Office

GoLD staff
COP/DCOP/Technical Director
Communication, Gender and Partnership Relations
MEL Specialist
Governance Specialist
Director of Institutional Support

GoLD Consortium Partners
enda ECOPOP DAKAR
World Vision
FAFS
URAC

Government Ministries and Agencies
Ministry of Local Government, Development and Planning (MCTDAT), directorates
Local Development Agency (ADL)
Municipal Development Agency (ADM)
National Program for Local Development (PNDL)
Ministry of Finance and Budget (MFB), directorates
General Headquarters of Taxes and Land Registry

Regional Authorities and Agencies
Governors (4 regions)
Prefects and Sous-Prefects
Regional Development Agency (ARD)
Regional offices of sectoral ministries (health, education, nutrition, WASH)
Regional fiscal offices

Municipal Authorities
Mayors, Deputy Mayor, municipal secretaries,
ACT
Municipal Commission
Departmental Commission

Local Partners / Beneficiaries
Youth groups
Women's groups
People living with disabilities (PWD)
CGE
CDS
CPF
CFL

ANNEX E: DATA COLLECTION INSTRUMENTS

GUIDE D'ENTRETIEN 1: USAID ET LES IPS

(DRGP, Education, Health, EGO) et les IPs ayant collaboré avec GoLD

Introduction par l'enquêteur/expert

Je suis……………, enquêteur/expert de EnCompass dans le cadre de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité. Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à prendre des notes manuscrites, mettez fin à l'entretien.

Experts enquêteur		Date de l'interview Interview	
Lieu de l'interview		Notes prises le	
Fonction			
Organization/ structures			
Autres informateurs ayant assisté à l'interview			
Questions liées à la position, au roles et à l'experience de GoLD	1. Pouvez-vous vous présenter et nous décrire brièvement votre rôle dans le bureau [DRGP, Education, Health, EGO] ou autres IP 2. Pouvez-vous nous parler du projet GoLD, ses activités et axes d'interventions ? [Laissez le répondant parler du projet et des activités qu'il connaît selon sa position, ses responsabilités et son niveau d'implication]		
EQ 1: Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	Bureau[1] Techniques et les IPs ayant collaboré avec GoLD Note par l'enquêteur: ces questions portent sur l'amélioration de la communication et de la concertation entre institutions des différents niveaux (central, déconcentré et décentralisé) 1. Comment appréciez-vous le partenariat entre votre bureau/activité et GoLD? [dans l'approche de travail, l'organisation des équipes pour la mise en œuvre du projet, points forts, échecs, difficultés etc.] 2. Selon votre expérience, quelles sont les institutions centrales, régionales ou locales ayant collaboré et coordonné leurs activités dans le cadre du projet GoLD? Quel a été l'appui de GoLD pour y arriver? Quels ont été les facteurs ou résultats clés? 3. Pensez-vous que les institutions régionales et locales vont continuer d'utiliser les mécanismes et/ou outils promus par GoLD pour		

	renforcer la collaboration et la coordination, même après la clôture du projet? Si oui, par quels mécanismes/outils

	Only DRGP 1. Selon vous, les interventions de GoLD ont-elles facilité ou encouragé les institutions et acteurs des CT à travailler ensemble? Si oui, illustrez par des exemples dans votre/vos secteur(s). Quels ont été les facteurs clés? 2. Y a-t-il eu des blocages et/ou contraintes pendant le projet qui ont empêché ou limité la coordination ? Préciser la nature de ces blocages ou difficultés 3. Quels étaient les points forts et les meilleurs succès dans la collaboration? 4. Avez-vous observé une amélioration progressive de la coordination entre les acteurs du projet ? Si oui, quelles institutions ont amélioré leur collaboration? 5. Cette collaboration a-t-elle permis de renforcer les capacités des collectivités locales à offrir des services publics ? Si oui, donnez des exemples de municipalités. Sinon, pouvez-vous me dire ce qui l'a empêché de se produire? 6. Le projet GoLD a-t-il contribué à améliorer la communication et la concertation entre les institutions à différents niveaux (central, déconcentré et décentralisé) ? Si oui, comment (par quels moyens) ? Pouvez-vous illustrer par des exemples ? 7. Les institutions régionales et locales continuent-elles à utiliser les mécanismes et outils promus par le programme GoLD pour renforcer la collaboration et la coordination, même après la clôture du projet ? Si oui, par quels mécanismes/outils ? Si non, pourquoi pensez-vous le contraire ?? 8. Y a-t-il eu des obstacles dans la collaboration avec le GoS ? Si oui, qu'est-ce qui aurait pu être fait différemment ? Comment GoLD a-t-il relevé ces défis au fil du temps ? 9. Y a-t-il eu des difficultés avec les partenaires de mise en œuvre dans la collaboration,) ? Si oui, pouvez-vous m'en parler ? Comment l'USAID a travaillé pour les résoudre ?
EQ 4 :Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans	1. De votre point de vue, l'appui du programme GoLD a-t-il réellement contribué à la gouvernance citoyenne et à la participation aux services publics ? Quels secteurs, si oui? Comment?

la prestation des services publics?	
EQ 2 :Comment (ou dans quelle mesure) GoLD a-t-il contribué significativement à accroître les taxes et impôts ?	ONLY DRGP 1. Selon vous, le projet GoLD a-t-il contribué à l'augmentation des revenus mobilisés par ses communes d'intervention ? Si oui, quels sont les principaux facteurs qui ont contribué à cette augmentation des recettes municipales ? 2. **[Si oui à la question 1]** Le projet GoLD a-t-il contribué à l'amélioration du mécanisme de mobilisation des recettes des communes? Si oui, en quoi consistaient les différents supports qui ont fait de tels succès ? Pensez-vous que les améliorations pourront se poursuivre après la clôture du projet GoLD ? 3. **[Si oui à la question 1]** Le projet GoLD a-t-il contribué à renforcer les capacités techniques des communes à gérer leurs ressources financières ? Si oui, quels ont été les principaux supports ? Les instruments et outils mis en place avec le soutien du projet GoLD sont-ils bien utilisés par les autorités locales ? 4. A votre avis, les CT se sont-ils appropriés les outils et les instruments de gold? Seront- elles capables de continuer à gérer efficacement leurs ressources financières même à la fin du projet GoLD ? 5. Connaissez-vous le système numérique de collecte des impôts, Y-Tax ? Selon vous, cet outil facilite-t-il ou complique-t-il la collecte des impôts ? Le soutien des différents acteurs concernés a-t-il été obtenu ? Que pensez-vous de l'extension de l'utilisation de Y-Taxe à d'autres communes et au niveau national ?

EQ 3 : Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	Primarily Education, Health, EGO et les IPs ayant collaboré avec GoLD 1. De votre point de vue, l'appui de GoLD a-t-il effectivement contribué à améliorer les investissements dans les services publics? Comment? Quels ont été les facteurs clés? 2. Est-ce que l'appui de GoLD a favorisé une approche inclusive et participative dans l'identification des besoins prioritaires et dans l'allocation des fonds alloués à ces secteurs prioritaires? Si oui, donnez un exemple concret.
EQ 5 : Comment les interventions de GoLD ont-elles créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	1. L'IP a-t-il soumis un plan d'action sur le genre et l'inclusion sociale ou un plan similaire, soit au début du programme, soit après l'ajout de l'AR5 ?*[Si oui relancer sur les points ci-dessous]* - Dans quelle mesure a-t-il été mis en œuvre? - Ce plan a-t-il été utile dans la pratique? - A-t-il été adapté au fil du temps ? - Pensez-vous qu'un tel plan pourrait être utile au nouveau IP ? Pourquoi ? 2. L'IP a-t-il engagé un conseiller en matière de genre et d'inclusion sociale, soit au début, soit après l'AR5 ? Si oui, en quoi ce conseiller a-t-il été efficace ? Pensez-vous qu'un tel conseiller pourrait être utile au nouveau IP ? Pourquoi ? 3. Est-ce que le projet GoLD a facilité la participation et l'inclusion des femmes dans les espaces de dialogue entre la société civile et les autorités dans les zones d'intervention? Si oui, décrivez comment? 4. Selon vous, les besoins spécifiques des femmes ont-ils été pris en compte dans la conception et la mise en œuvre des plans d'investissement et du budget des communes des zones d'intervention? Si oui, comment GoLD y a contribué ? Donnez des exemples de quelques communes. 5. Selon vos observations, le projet GoLD a-t-il contribué à renforcer le leadership des femmes pour accroître leur influence? Si oui, comment? Quelle a été l'approche la plus performante? Pouvez-vous citer des communes en exemple? 6. Est-ce que le projet GoLD a favorisé l'inclusion de groupes traditionnellement marginalisés, notamment les personnes vivant avec un handicap, les jeunes issus de milieux défavorisés, dans les

	espaces de discussion et de décision? Si oui, est-ce que la fourniture des services publics tient réellement compte des besoins de ces groupes?
Recommandations et Questions	1. Avez-vous des questions pour moi? 2. Y a-t-il quelque chose que j'ai raté et que j'aurais dû demander?
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 2: PARTENAIRE DE MISE EN OEUVRE ET MEMBRES DU CONSORTIUM

(GoLD et son staff, enda ECOPOP, World Vision, URAC, FAFS)

Introduction par l'enquêteur

Je suis……………, enquêteur/l'expert de EnCompass dans le cadre de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à prendre des notes manuscrites, mettez fin à l'entretien.

Experts enquêteur		Date de l'interview Interview	
Lieu de l'interview		Notes prises le	
Fonction			
Organization/ structures			
Autres informateurs ayant assisté à l'interview			
Les Questions Experience par GoLD	1. Pouvez-vous vous présenter brièvement et nous décrire votre rôle actuel? [poste/position, responsabilités, quelle structure du consortium exactement ?] 2. Pouvez-vous nous parler des activités menées par le projet GoLD ? [Laissez le répondant parler du projet et des activités qu'il connaît selon sa position, ses responsabilités et son niveau d'implication]		

EQ 1: Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	Collaboration/coordination entre les entités du gouvernement et les collectivités territoriales 1. Dans la mise en œuvre des activités de GoLD, comment les CT ont-elles collaboré avec les entités du gouvernement à tous les niveaux de gouvernance *[Décrire et précisez la nature et le niveau de collaboration avec les CT. Donnez des exemples concrets et documentez les succès, les faiblesses et contraintes dans la collaboration pour chaque domaine ci-dessous?]* ➢ Dans le domaine de la santé ➢ Dans le domaine de l'éducation ➢ Dans le domaine du WASH ➢ Dans le domaine de la mobilisation et de la gestion des ressources 2. Selon vous, les interventions de GoLD ont-elles permis de renforcer la collaboration/coordination avec les CT? Si oui, comment et lesquelles ? *[Relancez sur les points ci-dessous si le répondant ne les aborde pas. Si le répondant est membre du consortium, amenez-le à spécifier]* - Activités, rôle et implication de GoLD pour faciliter cette collaboration - Outils promus par GoLD pour renforcer la collaboration/coordination *[Précisez les outils]* - Mise en place de cadre de concertation entre institutions (central, déconcentré et décentralisé) - Contraintes et difficultés rencontrées dans la collaboration *[sur quels aspects spécifiquement, citez des exemples illustratifs]* 3. Selon vous, cette collaboration a-t-elle permis de renforcer les capacités des CT à mieux fournir les services publics aux populations ? Si oui, donnez des exemples concrets. Si non, quels étaient les obstacles et les défis ? 4. Est-ce que les institutions régionales et locales continueront d'utiliser les mécanismes et les outils promus par GoLD pour renforcer la collaboration et la coordination, même au-delà de la durée du projet ? Si oui, par quels mécanismes/ outils et approches?

EQ 4 : Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	Amélioration de la participation citoyenne et transparence dans la prestation des services publics 1. Quels sont les outils de gouvernance promus par GoLD pour renforcer la participation citoyenne et la transparence dans la prestation des services publics ? *[Relancez sur les outils ci-après ainsi que les résultats obtenus et les documenter]* - Budget participatif (mécanisme, acteurs impliqués, contraintes et résultats) - Utilisation du BBGI (acteurs impliqués, contraintes et résultats) - Utilisation du SMP-CT (acteurs impliqués, contraintes et résultats) - CVA - U-BRidge - Forces et faiblesses des outils et approches, succès 2. Quelles ont été les approches de partenariats stratégiques mises en œuvre par GoLD pour renforcer la participation citoyenne et la transparence dans la prestation des services publics? Ces approches ont-elles produit les résultats escomptés? Donnez des exemples concrets.

EQ 2 :Comment (ou dans quelle mesure) GoLD a-t-il contribué significativement à accroître les taxes et impôts ?	Consigne pour l'enquêteur: ces questions peuvent être difficiles à répondre pour tous les membres du consortium. GoLD, enda ECOPOP et dans une moindre mesure URAC peuvent y répondre .
	Mobilisation et gestion des ressources
	1. Quelles sont les activités menées par GoLD et/ou membre du consortium (**principalement enda ECOPOP**) pour favoriser l'augmentation des ressources des collectivités d'intervention ? *[Décrire ces activités et relancez sur les points ci-dessous]*
	○ Activités de sensibilisation et de plaidoyer auprès des communautés ? (émissions radio, Espace de Dialogue et d'Interpellation Communautaire (EDIC), forums, rencontres d'échanges etc.)
	○ Renforcement des capacités de votre collectivité pour améliorer la collecte et la gestion des ressources financières? *[dans quels domaines, acteurs bénéficiaires, outils développés etc.]*
	○ Autres activités et/ou initiatives prises dans le cadre du projet ou au niveau communautaire pour augmenter les revenus [*décrire ces activities]*
	2. **Pour collecter les données quantitatives:** Avez-vous un document, rapport, grille de performance qui montre l'évolution des types d'impôts dans votre CT depuis 2017? *[peut-être pour le staff GoLD Seulement- notamment les budgets annuels des CT qui ne sont que des prévisions et les comptes administratifs qui reflètent réellement les dépenses et investissements]*[2]
	Inclus dans les CTs avec Y-Tax Sur l'expérimentation de Y-Tax
	- Pouvez-vous nous parler de la mise en œuvre de l'expérimentation de l'outil Y-Tax dans les 4 communes pilotes ?
	- Quels sont les avantages et les inconvénients de l'utilisation de Y-Tax? Citez des exemples concrets.
	- Principales difficultés/contraintes rencontrées dans la mise en œuvre du système Y-Tax durant la phase pilote?Dans quelle mesure et comment l'utilisation de Y-Tax peut-elle être pérennisée au-delà de la phase pilote?
	- Pensez-vous que cet outil peut être étendu aux autres collectivités territoriales ? Si oui, comment ? Si non, quels sont les facteurs entravant l'extension de l'outil Y-Tax?
	- Suggestions et recommandations pour améliorer son efficacité et l'étendre dans les autres communes ?

EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	1. Selon vous, les interventions de GoLD et/ou des membres du consortium ont-elles apporté des changements en matière d'investissements dans les secteurs clés ? Si oui, relancez sur les points ci-dessous: - Décrire les changements concrets (en termes d'effets sur le niveau des investissements par exemple) dans les secteurs clés (Santé, éducation, Wash et nutrition) citer des exemples illustratifs - Types d'appui, stratégies, approches et outils mis en place par GoLD et/ou membre du consortium - Selon vous, quel (s) secteur (s) a/ont davantage connu une amélioration en termes d'investissements et de fourniture de services (éducation, nutrition, santé, WASH)? *[demandez au répondant de donner des exemples concrets et pourquoi.]* 2. Dans quelle mesure et comment les acquis et résultats obtenus grâce au projet peuvent-ils être pérennisés au-delà de la durée du projet? *[Quoi? Par qui et comment? initiatives de durabilité au plan communautaire?]*
EQ 5 : Comment les interventions de GoLD ont-elles créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	3. GoLD a-t-il mené des activités en faveur des femmes, des jeunes et des personnes vivant avec un handicap ? *[Si oui, quoi? comment? Amenez le répondant à décrire ces activités]* Donnez des exemples 4. Selon vous, ces interventions de GoLD ont-elles apporté des changements? Si oui, décrire lesquels et comment ces changements ont-ils été opérés ? - Dans le domaine de l'équité de genre ? - L'autonomisation et l'inclusion des femmes dans les espaces de dialogue, la prestation de services et de gouvernance locale ? *[FAFS et ses antennes régionales pourraient fournir beaucoup d'élément d'appréciation]* - L'implication des jeunes dans la gouvernance locale ? - L'inclusion des personnes vivant avec un handicap ? 5. Y a-t-il eu des contraintes et/ou barrières entravant l'implication des femmes, des jeunes et personnes vivant avec un handicap ? Si oui quelle est la nature de ces contraintes et/ou barrières ? donnez des exemples illustratifs (*relance : qu'est-ce qui a été fait pour lever ou faire face à ces contraintes/difficultés? Quels résultats?*)

Recommandations et Questions	1. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 2. Avez-vous des questions pour moi? Y a-t-il quelque chose que j'ai raté et que j'aurais dû demander?
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 3: ACTEURS INSTITUTIONNELS DU NIVEAU CENTRAL

➢ MFB et ses directions, DSPL, BCT/DGID General Headquarters of Taxes and Customs

➢ MCTDAT et ses directions, bureau des collectivites territoriales (BCT)

➢ Agences Nationales: ADM (PACASEN), ADL, PNDL

Introduction par l'enquêteur/expert

Je suis……………, enquêteur/expert de EnCompass dans le cadre de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

● Oui

- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à prendre des notes manuscrites, mettez fin à l'entretien.

Experts enquêteur		Date de l'interview Interview	
Lieu de l'interview		Notes prises le	
Fonction			
Organization/ structures			
Autres informateurs ayant assisté à l'interview			

	1. Pouvez-vous vous présenter brièvement et nous décrire votre rôle actuel ? *[poste/position, responsabilités]* 2. Connaissez-vous des activités menées par le projet GoLD ? [Laissez le répondant parler du projet et des activités qu'il connaît] 3. Parmi les activités menées par le projet, y a-t-il quelques-unes auxquelles vous avez participé ? *[Si oui, amener le répondant à les décrire et son niveau d'implication]*
EQ 1: Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	Collaboration/coordination entre les entités du gouvernement et les collectivités territoriales 1. Dans la mise en œuvre des activités de GoLD, comment appréciez-vous la collaboration entre les entités du gouvernement et les collectivités territoriales? *[Décrire et précisez la nature et le niveau de collaboration avec les CT. Donnez des exemples concrets et documentez les succès, les faiblesses et contraintes dans la collaboration pour chaque domaine ci-dessous?]* ➢ Dans le domaine de la santé ➢ Dans le domaine de l'éducation ➢ Dans le domaine du WASH ➢ Dans le domaine de la mobilisation et de la gestion des ressources 2. Comment appréciez-vous les interventions de GoLD pour renforcer la collaboration/coordination entre vos structures et les CT? *[Relancez sur les points ci-dessous si le répondant ne les aborde pas]* - Activités, rôle et implication de GoLD pour faciliter cette collaboration - Outils promus par GoLD pour renforcer la collaboration/coordination *[Précisez les outils]* - Mise en place de cadre de concertation entre institutions (central, déconcentré et décentralisé) - Contraintes et difficultés rencontrées dans la collaboration (sur quels aspects spécifiquement, citez des exemples illustratifs) 3. Selon vous, la collaboration a-t-elle permis de renforcer les capacités des CT à fournir des services publics adéquats aux populations ? Si oui, donnez des exemples concrets. Si non, quels étaient les obstacles et les défis ?

	4. Est-ce que les institutions régionales et locales continueront d'utiliser les mécanismes et les outils promus par GoLD pour renforcer la collaboration et la coordination, même au-delà de la durée du projet ? Si oui, quels mécanismes/ outils?

EQ 4 :Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	NON POUR CETTE CIBLE
EQ 2 :Comment (ou dans quelle mesure) GoLD a-t-il contribué significativement à accroître la mobilisation des ressources des CT, notamment à travers le recouvrement des taxes et impôts ?	Consignes pour l'enquêteur: Peut-être ces questions seront difficiles pour le niveau national d'y répondre. Sondez le répondant pour vérifier s'il a été impliqué dans les interventions du projet en matière de mobilisation de ressources. 1. Selon vous, dans quelle mesure GoLD a-t-il contribué à l'accroissement de la mobilisation des ressources des communes partenaires ? Comment ? Par quels mécanismes ? Citez des exemples illustratifs 2. Selon vous, le projet GoLD a-t-il contribué à renforcer les capacités techniques des communes à gérer leurs ressources financières ? 3. Selon vous, quels sont les avantages et les inconvénients de l'utilisation de l'outil Y-Tax au sein des collectivités territoriales ? Citez des exemples concrets - Quelles sont les principales difficultés/contraintes rencontrées dans la mise en œuvre du système Y-Tax durant la phase pilote? - Dans quelle mesure et comment l'utilisation de Y-Tax peut-elle être pérennisée et étendue autres CT au-delà de la durée du projet ? Comment ? Si non, quels sont les facteurs entravant l'extension de l'outil Y-Tax? - Suggestions et recommandations pour améliorer son efficacité et l'étendre dans les autres communes ?

EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	Interventions de GoLD et appréciation des effets, résultats et changements induits 1. Selon vous, l'appui de GoLD a-t-il contribué à améliorer les investissements dans les secteurs clés ? Si oui, comment ? Y a-t-il une différence entre les CT bénéficiaires et les autres communes? Préciser ces différences si elles existent? 2. Quels sont les secteurs ayant connu une amélioration en termes de livraison de service (éducation, nutrition, santé, WASH)? 3. Par quelles activités du projet ces améliorations ont-elles été produites ? Offrez votre perspective à partir de la région.

EQ 5 :Comment les interventions de GoLD ont-elles créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	Consigne pour l'enquêteur: ces questions peuvent être difficiles à répondre pour le niveau central. Sondez le répondant pour vérifier s'il a été impliqué dans les interventions du projet en matière d'inclusion sociale 1.Selon vous, GoLD a-t-il mené des activités spécifiques en faveur des femmes, des jeunes et des personnes vivant avec un handicap ? *[Si oui, comment? Amenez le répondant à décrire ces activités]* 2. Selon vous, les interventions de GoLD ont-elles apporté des changements? Décrire lesquels et comment ces changements ont-ils été opérés ? Donnez des exemples - Dans le domaine de l'équité de genre ? - L'autonomisation et l'inclusion des femmes dans les espaces de dialogue, la prestation de services et de gouvernance locale ? Comment ? - L'implication des jeunes dans la gouvernance locale ? Comment ? - L'inclusion des personnes vivant avec un handicap ? Comment ? Y a-t-il eu des contraintes et/ou barrières entravant l'implication des femmes, des jeunes et personnes vivant avec un handicap ? Si oui quelle est la nature de ces barrières ? donnez des exemples illustratifs
Recommandations et Questions	1. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 2. Avez-vous des questions pour moi? Y a-t-il quelque chose que j'ai raté et que j'aurais dû demander
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 4: AUTORITES ADMINISTRATIVES

(Gouverneurs, Préfets, sous-préfets)

Introduction par l'enquêteur

Je suis……………, enquêteur/l'expert de EnCompass dans le cadre de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à prendre des notes manuscrites, mettez fin à l'entretien.

Experts enquêteur		Date de l'interview Interview	
Lieu de l'interview		Notes prises le	
Fonction			
Organization/ structures			
Autres informateurs ayant assisté à l'interview			
Les Questions Demographiques/ Experience par GoLD	1. Pouvez-vous nous parler du projet GoLD et des activités qui ont été réalisées dans votre région (gouverneur) / votre circonscription administrative (préfet/sous-préfet) ?		
EQ 1: Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	1. Comment appréciez-vous globalement la collaboration entre les services gouvernementaux de votre région/département et les CT ? 2. Pensez-vous que les interventions de GoLD ont favorisé ou encouragé une quelconque collaboration/coordination à l'échelle régionale et/ou départementale? Si oui, illustrez par des exemples de collaboration effective. 3. Le projet GoLD a-t-il contribué à l'amélioration de la communication et de la concertation entre institutions des différents niveaux (central, déconcentré et décentralisé) de votre région ? Si oui comment (par quels moyens)? Pouvez-vous illustrer par des exemples?		

EQ 4 :Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	Pour le préfet/sous-préfet: 1. Connaissez-vous les outils et activités promus par GoLD pour renforcer la participation citoyenne dans les communes partenaires dans votre département ou arrondissement ? [Si oui, amenez le répondant à décrire les activités connues du projet, difficultés et contraintes et relancez brièvement sur quelques points ci-dessous] - Amélioration de la participation citoyenne et de la transparence - Budget participatif - BBGI - Autres approches et outils
EQ 2 ::Comment (ou dans quelle mesure) GoLD a-t-il contribué significativement à accroître les taxes et impôts ?	Consigne pour l'enquêteur: ces questions seront difficiles pour le gouverneur d'y répondre. Les préfets et sous-préfets sont plus à même d'y répondre. 1. Comment appréciez-vous les activités menées par GoLD en matière de recouvrement des taxes et impôts des CT? [Amenez le répondant à décrire les activités connues du projet, difficultés et contraintes] 2. Quelle appréciation faites-vous de la digitalisation de la collecte des impôts et taxes dans certaines CT ? [Avantages et les inconvénients, accroissement des recettes, renforcement capacités techniques des CT, difficultés et contraintes]
EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	1. Selon vous l'appui de GoLD dans votre région/circonscription administrative a-t-il contribué à l'amélioration des investissements dans les secteurs clés (Santé, éducation, wash, etc.) Si oui, pouvez-vous citer des exemples et les secteurs concernés ?

EQ 5 :Comment les interventions de GoLD ont-elles créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	Quelle appréciation faites-vous des interventions de GoLD dans les domaines de l'inclusion sociale, l'autonomisation des femmes etc. ? Donnez des exemples illustratifs [Relancer sur les point ci-dessous au cas où le répondant a eu du vécu avec les interventions du projet dans ces domaines] - Dans le domaine de l'équité de genre ? - L'autonomisation et l'inclusion des femmes dans les espaces de dialogue, la prestation de services et de gouvernance locale ? Comment ? - L'implication des jeunes dans la gouvernance locale ? Comment ? - L'inclusion des personnes vivant avec un handicap ? Comment ?
Recommandations et Questions	1. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 2. Avez-vous des questions pour moi? Y a-t-il quelque chose que j'ai raté et que j'aurais dû demander
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 5: SERVICES TECHNIQUES DECONCENTRES (REGIONAL ET DEPARTEMENTAL)

EQ 2

➢ Trésoriers payeurs régionaux (TPR)

➢ Centres fiscaux régionaux

➢ Recettes perceptions départementales/municipales (RPD/RPM)

EQ 1, 3-5

➢ ARD, SRADL

➢ Services régionaux (MCR/MCD, IA/IEF, Brigade régionale de l'hygiène, service régional de l'hydraulique)

Introduction par l'enquêteur/expert

Je suis……………, enquêteur/expert de EnCompass dans le cadre de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non: Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à prendre des notes manuscrites, mettez fin à l'entretien.

Experts enquêteur		Date de l'interview Interview	
Lieu de l'interview		Notes prises le	
Fonction			
Organization/ structures			
Autres informateurs ayant assisté à l'interview			
Les Questions Demographiques/ Experience par GoLD	1. Pouvez-vous vous présenter brièvement et nous décrire votre rôle actuel ? *[poste/position, responsabilités]* 2. Connaissez-vous des activités menées par le projet GoLD ? [Laissez le répondant parler du projet et des activités qu'il connaît] 3. Parmi les activités menées par le projet, y a-t-il quelques-unes auxquelles vous avez participé ? *[Si oui, amener le répondant à les décrire et son niveau d'implication]*		

EQ 1: Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	Collaboration/coordination entre les entités du gouvernement et les collectivités territoriales (seulement ARD, SRADL, et services techniques déconcentrés)
	1. Dans la mise en œuvre des activités de GoLD, votre structure a-t-elle collaboré avec les collectivités territoriales? [Décrire et précisez la nature et le niveau de collaboration avec les CT. Donnez des exemples concrets et documentez les succès, les faiblesses et contraintes dans la collaboration pour chaque domaine ci-dessous?]
	➢ Dans le domaine de la santé
	➢ Dans le domaine de l'éducation
	➢ Dans le domaine du WASH
	➢ Dans le domaine de la mobilisation et de la gestion des ressources [comment ils ont collaboré avec les CT pour l'expérimentation de l'outil Y-Tax]
	2. Selon vous, les activités et interventions de GoLD ont-elles permis de renforcer votre collaboration/coordination avec les CT? Si oui, comment et pourquoi ? [Relancez sur les points ci-dessous si le répondant ne les aborde pas]
	- Activités, rôle et implication de GoLD pour faciliter cette collaboration
	- Outils promus par GoLD pour renforcer la collaboration/coordination [Précisez les outils]
	- Mise en place de cadre de concertation et d'échange entre institutions (central, déconcentré et décentralisé)
	- Contraintes et difficultés rencontrées dans la collaboration (sur quels aspects spécifiquement, citez des exemples illustratifs)
	3. Pensez-vous que cette collaboration a permis de renforcer les capacités des CT à fournir les services publics aux populations ? Si oui, donnez des exemples concrets. Si non, quels étaient les obstacles et les défis ?
	4. Est-ce que les institutions régionales et locales continueront d'utiliser les mécanismes et les outils promus par GoLD pour renforcer la collaboration et la coordination, même au-delà de la durée du projet ? Si oui, quels mécanismes/ outils?

EQ 4 :Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	

EQ 2:Comment (ou dans quelle mesure) GoLD a-t-il contribué significativement à accroître les taxes et impôts ?	Consigne pour l'enquêteur: ces questions peuvent être difficiles à répondre pour tous les répondants. Les services déconcentrés du MFB (TPR, RPD, RPM, etc.) et du MCTDAT sont mieux placés pour répondre à ces questions
	Mobilisation et gestion des ressources des CT
	1. En tant que Trésorier Payeur Régional, comment les taxes et impôts des CT sont-ils collectés et gérés ? [Amenez le répondant à décrire les mécanismes de collecte des impôts, dispositifs légaux mis en place, circuits, mode et conditions de décaissement etc.]
	2. Comment appréciez-vous les activités menées par GoLD dans le domaine du recouvrement des taxes des CT? [Amenez le répondant à décrire les activités connues du projet, sa structure a-t-elle été impliquée, comment? Difficultés et contraintes]
	3. De votre point de vue, ces initiatives ont-elles permis d'augmenter les recettes financières des CT? Si oui, comment ? Donnez des exemples concrets.
	Sur l'expérimentation de Y-Tax
	- Pouvez-vous nous parler de la mise en œuvre de l'expérimentation de l'outil Y-Tax dans les 4 communes pilotes ?
	- Quels sont les avantages et les inconvénients de l'utilisation de Y-Tax? Citez des exemples concrets
	- Principales difficultés/contraintes rencontrées dans la mise en œuvre du système Y-Tax durant la phase pilote?Dans quelle mesure et comment l'utilisation de Y-Tax peut-elle être pérennisée au-delà de la phase pilote ?
	- Pensez-vous que cet outil peut être étendu aux autres collectivités territoriales ? Si oui, comment ? Si non, quels sont les facteurs entravant l'extension de l'outil Y-Tax?
	- Suggestions et recommandations pour améliorer son efficacité et l'étendre dans les autres communes ?

EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	<u>Consigne pour l'enquêteur</u>: ces questions sont pour les services déconcentrés à l'exception de ceux du MFB (TPR, RPD, RPM, etc.) Selon vous, les interventions de GoLD ont-elles apporté des changements en matière d'investissements sectoriels dans votre localité? Si oui, relancez sur les points ci-dessous: - Par quelles activités du projet ces améliorations ont-elles été produites? - Décrire les changements concrets et citer des exemples illustratifs pour chaque secteur (santé, éducation, wash, nutrition) - Quel (s) secteur (s) a/ont davantage connu une amélioration en termes d'investissements et de fourniture de services ? *[Demandez au répondant de donner des exemples concrets.]* - Observez-vous des différences quelconques au niveau de votre région/département entre les CT bénéficiaires et les autres communes? Lesquelles et pourquoi?
EQ 5 :Comment les interventions de GoLD ont-elles créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	<u>Consigne pour l'enquêteur</u>: ces questions sont pour les services déconcentrés à l'exception de ceux du MFB (TPR, RPD, RPM, etc.) 1. Selon vous, quels progrès le programme GoLD a-t-il réalisés dans la commune en termes de genre, d'inclusion des femmes et de respect de la parité ? En quoi ? Quels ont été les facteurs clés de succès ? 2. GoLD en collaboration avec la FAFS a-t-elle permis la promotion et l'inclusion sociale, notamment la dimension genre dans les CT/région du programme ? Pouvez-vous citer des exemples ? Quels ont été les facteurs clés ?
Recommandations et Questions	1. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 2. Avez-vous des questions pour nous? Y a-t-il quelque chose que vous voudriez ajouter.
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 6: COLLECTIVITES TERRITORIALES

(Maires, Présidents des conseils départementaux, Secrétaires municipaux, membres commissions sectorielles: santé, éducation, wash, finance)

Introduction par l'enquêteur/expert

Je suis……………, enquêteur/expert de EnCompass chargé de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à ce que vous preniez des notes manuscrites, mettez fin à l'entretien.

Experts/ enquêteur		Date de l'interview	
Lieu de l'entretien		Notes prises le	
Fonction d'enquête			
Organisation/ structure			
Autres informateurs ayant assisté à l'interview			
Les Questions démographiques/ l'expérience avec GoLD	1. Pouvez-vous vous présenter brièvement et nous décrire votre rôle actuel ? *[poste/position, responsabilités]* 2. Quelles sont les activités que le programme GoLD mène dans votre CT? *[Laissez le répondant parler du projet et des activités qu'il connaît]* 3. Parmi les activités menées par le projet, y a-t-il quelques-unes auxquelles vous avez participé ? *[Si oui, amener le répondant à les décrire et son niveau d'implication]*		

| EQ 1:Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ? | Appréciation de la collaboration et coordination avec les services techniques déconcentrés

1. Dans la mise en œuvre des activités du projet GoLD, votre collectivité territoriale a-t-elle travaillé avec les services déconcentrés de l'État ? *[Si oui, décrire comment, donnez des exemples concrets de collaboration effective. Quels ont été les facteurs clés?]*
2. Les interventions de GoLD ont-elles permis, selon vous, de renforcer la collaboration entre votre CT et les services déconcentrés de l'Etat (central, régional, local)? [Relancez sur les points ci-dessous si le répondant ne les aborde pas]

- Activités, rôle et implication de GoLD pour faciliter cette collaboration

- Recours aux outils promus par GoLD pour renforcer la collaboration/coordination *[Précisez les outils]*

- Contraintes et difficultés rencontrées dans la collaboration avec les services étatiques (sur quels aspects spécifiquement, citez des exemples? *Quels ont été les facteurs clés?)*

3. Selon vous, cette collaboration a-t-elle permis de renforcer les capacités de votre municipalité à fournir les services publics aux populations? Si oui, donnez des exemples concrets. Si non, quels étaient les obstacles et les défis? *Quels ont été les facteurs clés?* |

EQ 4: Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	Amélioration de la participation citoyenne et transparence dans la prestation des services publics 1. En tant que collectivité territoriale, comment faites-vous pour inciter les citoyens à participer aux activités de gouvernance locale ? - Pouvez-vous donner quelques exemples de vos méthodes [Recours aux OSC partenaires, sensibilisation, émissions radio etc.] - Avez-vous des suggestions pour accroître ou élargir la sensibilisation des citoyens? 2. Connaissez-vous les outils de gouvernance promus par GoLD pour renforcer la participation citoyenne et la transparence dans la prestation des services publics dans votre commune? Les utilisez-vous dans votre commune ? *[Relancez sur les outils ci-après et les documenter]* - Budget participatif (mécanisme, acteurs impliqués, contraintes et résultats) - Utilisation du Baromètre de Bonne Gouvernance Intégrée (BBGI) (acteurs impliqués, contraintes, réussites et résultats) - Utilisation du Système de Mesure de la Performance des Collectivités Territoriales (SMP-CT) (acteurs impliqués, contraintes, réussites et résultats) - CVA - U-Bridge - Forces et faiblesses des outils et approches de GoLD 3. Quels sont les partenariats développés par GoLD pour renforcer la participation citoyenne dans votre commune?

EQ 2: Comment (ou dans quelle mesure) GoLD a-t-il contribué à accroître les taxes et impôts ?	Consigne pour l'enquêteur: ces questions peuvent être difficiles à répondre pour tous les répondants. Les membres de commission finances sont mieux placés pour répondre à cette question Mobilisation et gestion des ressources 1. Comment les taxes et impôts sont-ils collectés au sein de votre collectivité locale? [Amenez le répondant à décrire les mécanismes de collecte/mobilisation de ressource dans sa collectivité, dispositifs mis en place etc.] **[Question à poser aux maires, aux secrétaires municipaux et éventuellement aux membres des commissions finances]** 2. En tant que membre de la commission, êtes-vous impliqués dans le processus de mobilisation des taxes et impôts ? Si oui, comment? [**Question à poser aux membres des commissions]** 3. Quelles sont les activités/initiatives menées par GoLD pour favoriser l'augmentation des ressources de votre collectivité ? *[Décrire ces activités et relancez sur les points ci-dessous]* ○ Activités de sensibilisation et de plaidoyer auprès des communautés ? (émissions radio, Espace de Dialogue et d'Interpellation Communautaire (EDIC), forums, rencontres d'échanges etc.) ○ Renforcement des capacités de votre collectivité pour améliorer la collecte des recettes? *[dans quels domaines, acteurs bénéficiaires, outils développés etc.]* ○ Renforcement des capacités de votre collectivité pour l'amélioration de la gestion des ressources financières? ○ Autres activités et/ou initiatives prises dans le cadre du projet ou au niveau communautaire pour augmenter les revenus [*décrire ces activities]* 4. De votre point de vue, ces initiatives ont-elles permis d'augmenter les ressources financières de votre collectivité et d'améliorer leur gestion? Si oui, comment? Donnez des exemples concrets. 5. Ceci n'est pas question d'évaluation mais devra permettre au terme de l'entretien de collecter les données financières. Pour collecter les données quantitatives: Avez-vous un document, rapport, grille de performance qui montre l'évolution des types d'impôts dans votre CT depuis 2017?

Pour les communes-pilote Y-Tax

-      Selon vous, quels sont les avantages et les inconvénients de l'utilisation de l'outil Y-Tax au sein de votre collectivité? Citez des exemples concrets

-      Quelles sont les principales difficultés/contraintes rencontrées dans la mise en œuvre du système Y-Tax durant la phase pilote?

-      Dans quelle mesure et comment l'utilisation de Y-Tax peut-elle être pérennisée au-delà de la phase pilote ?

-      Pensez-vous que cet outil peut être étendu aux autres collectivités territoriales ? Si oui, comment? Si non, quels sont les facteurs entravant l'extension de l'outil Y-Tax?

-      Suggestions et recommandations pour améliorer son efficacité et l'étendre dans les autres communes ?

EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	Appréciation des investissements dans les secteurs clés et part contributive de GoLD 1. En tant que collectivité territoriale, comment et par quels moyens vous investissez dans les secteurs WASH, la nutrition, la santé et l'éducation? *[Amenez le (s) répondant (s) à décrire les investissements pour chaque secteur, avant et durant le projet, budget alloué etc.]* 2. Selon vous, les interventions de GoLD ont-elles apporté des changements dans le cadre des investissements sectoriels ? Si oui, relancez sur les points ci-dessous: - Décrire les changements concrets et citer des exemples illustratifs - Effets sur le niveau d'investissement dans les secteurs clés - Types d'appui, stratégies, approches et outils mis en place par GoLD - Quel (s) secteur (s) a/ont connu une amélioration en termes d'investissements et de fourniture de services (éducation, nutrition, santé, WASH)? *[Demandez au répondant de donner des exemples concrets, notamment les membres des commissions sectorielles]* 3. Dans quelle mesure et comment les acquis et résultats obtenus grâce au projet peuvent-ils être pérennisés au-delà de la durée du projet? *[Quoi? Par qui et comment? Quels ont été les facteurs clé? Initiatives de durabilité communautaires?]*

EQ 5: Comment l'intervention de GoLD a-t-elle créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	1. GoLD a-t-il mené des activités en faveur des femmes, des jeunes et des personnes vivant avec un handicap ? *[Si oui, quoi? comment? Amenez le répondant à décrire ces activités] Donnez des exemples* 2. Selon vous, ces interventions de GoLD ont-elles apporté des changements? Si oui, décrire lesquels et comment ces changements ont-ils été opérés ? - Dans le domaine de l'équité de genre ? - L'autonomisation et l'inclusion des femmes dans les espaces de dialogue, la prestation de services et de gouvernance locale ? *[FAFS et ses antennes régionales pourraient fournir beaucoup d'élément d'appréciation]* - L'implication des jeunes dans la gouvernance locale ? - L'inclusion des personnes vivant avec un handicap ? 3. Y a-t-il eu des contraintes et/ou barrières entravant l'implication des femmes, des jeunes et personnes vivant avec un handicap ? Si oui quelle est la nature de ces contraintes et/ou barrières ? donnez des exemples illustratifs (*relance : qu'est-ce qui a été fait pour lever ou faire face à ces contraintes/difficultés? Quels résultats?*)
Recommandations et Questions	1. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 2. Y a-t-il quelque chose que vous voudriez ajouter que nous n'aurions pas abordé dans cette discussion ? 3. Avez-vous des questions pour moi?
Fini	Je vous remercie.

GUIDE D'ENTRETIEN 7: ACTEURS COMMUNAUTAIRES

(Facilitateurs GoLD, Agent ACT, responsable CVA)

Introduction par l'enquêteur/expert

Je suis……………, enquêteur/expert de EnCompass chargée de l'évaluation du Programme GoLD au Sénégal. Nous sollicitons votre participation à cet entretien pour partager l'expérience de votre

organisation et vos interactions personnelles avec le projet GoLD. La discussion, qui se fera en toute confidentialité, prendra environ 1 heure et trente minutes.

Nous vous signalons également que la participation est volontaire. Si vous acceptez d'y participer, vous pouvez choisir d'arrêter à tout moment ou d'ignorer les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Nous ne fournissons aucune compensation pour votre participation. Toutefois, vos réponses seront très utiles pour aider l'USAID à mieux comprendre votre expérience avec le programme GoLD et ses impacts dans votre communauté. Nous pensons que votre participation à cette évaluation ne comporte aucun risque majeur. Encore une fois, nous ferons tout ce qui est en notre pouvoir pour assurer la sécurité et la confidentialité de vos réponses, y compris en gardant anonymes les répondants pendant le traitement et l'analyse des données

Nous vous prions de contacter Monsieur Souleymane Barry, le chef de suivi et évaluation si vous avez des questions ou complaintes. Nous vous laissons avec cette fiche qui comprend ses coordonnées.

Avez-vous des questions à me poser avant de commencer ?

Êtes-vous d'accord pour participer à cette enquête et répondre à nos questions ?

- Oui
- Non (si la réponse est Non, remerciez-le pour son temps et passez à un autre répondant)

Si vous l'autorisez, nous aimerions enregistrer l'entretien afin que nous puissions élaborer une transcription précise et fidèle de vos réponses; ce qui nous aidera à analyser les données en toute fiabilité et intégrité.

Etes-vous d'accord à ce que nous enregistrons l'audio de cet entretien ?

- Oui
- Non

Si la réponse est non : Je comprends votre décision de ne pas enregistrer notre conversation. Seriez-vous à l'aise de poursuivre l'entretien si je ne prenais que des notes écrites et n'enregistrais pas notre conversation ?

- Oui
- Non

Si l'enquêté accepte les notes manuscrites, poursuivez l'entretien.

Si la personne interrogée ne consent pas à ce que vous preniez des notes manuscrites, mettez fin à l'entretien.

Experts/ enquêteur		Date de l'interview	

Lieu de l'entretien		Notes prises le		
Fonction d'enquête				
Organisation/ structure				
Autres informateurs ayant assisté à l'interview				
Les Questions démographiques/ l'expérience avec GoLD	1. Pouvez-vous vous présenter brièvement et nous décrire votre rôle actuel ? *[poste/position, responsabilités]* 2. Connaissez-vous des activités menées par le projet GoLD ? [Laissez le répondant parler du projet et des activités qu'il connaît] 3. Parmi les activités menées par le projet, y a-t-il quelques-unes auxquelles vous avez participé ? *[Si oui, amener le répondant à les décrire et son niveau d'implication]*			
EQ 1:Dans quelle mesure GoLD a-t-il contribué à renforcer la collaboration / coordination entre les institutions centrales et locales (Collectivités territoriales et services techniques) pour améliorer la prestation des services publics dans les communautés ?	Appréciation globale de la collaboration entre les services techniques déconcentrés et la collectivité territoriale 1. En tant qu'acteur communautaire (facilitateur, ACT, CVA), avez-vous travaillé directement ou indirectement avec les services déconcentrés ? *[Si oui, décrire comment, donnez des exemples concrets de collaboration effective]* ? 2. Votre commune a-t-elle eu à collaborer avec les services déconcentrés de l'Etat (services régionaux, départementaux, …) (appréciation de la collaboration entre la collectivité territoriale et les services déconcentrés?) [Relancez sur les points ci-dessous si le répondant ne les aborde pas] - Activités, rôle et implication de GoLD pour faciliter cette collaboration - Contraintes et difficultés rencontrées dans la collaboration avec les services étatiques (sur quels aspects spécifiquement, citez des exemples)			

EQ 4: Dans quelle mesure les outils de gouvernance et les approches de partenariat stratégique promus par GoLD ont-ils servi à améliorer réellement et efficacement la participation citoyenne et la transparence dans la prestation des services publics?	Amélioration de la participation citoyenne et transparence dans la prestation des services publics 1. En tant que collectivité territoriale, comment faites-vous pour inciter les citoyens à participer aux activités de gouvernance locale ? - Pouvez-vous donner quelques exemples de vos méthodes [Recours aux OSC partenaires, sensibilisation, émissions radio etc.] - Avez-vous des suggestions pour accroître ou élargir la sensibilisation des citoyens? 2. Connaissez-vous les outils de gouvernance promus par GoLD pour renforcer la participation citoyenne et la transparence dans la prestation des services publics dans votre commune? Les utilisez-vous dans votre commune ? *[Relancez sur les outils ci-après et les documenter]* - Budget participatif (mécanisme, acteurs impliqués, contraintes et résultats) - Utilisation du Baromètre de Bonne Gouvernance Intégrée (BBGI) (acteurs impliqués, contraintes,réussites et résultats) - Utilisation du Système de Mesure de la Performance des Collectivités Territoriales (SMP-CT) (acteurs impliqués, contraintes, réussites et résultats) - CVA - U-Bridge - Forces et faiblesses des outils et approches de GoLD 3. Quels sont les partenariats développés par GoLD pour renforcer la participation citoyenne dans votre commune?

EQ 2: Comment (ou dans quelle mesure) GoLD a-t-il contribué à accroître les taxes et impôts ?	**Mobilisation et gestion des ressources des CT** [Tester pour vérifier si les acteurs communautaires sont impliqués dans la collecte des taxes] 1. En tant qu'acteur communautaire, êtes-vous impliqués dans le processus de mobilisation des taxes et impôts ? Si oui, comment? *[Si non, relancez : Avez-vous connaissance du processus de recouvrement des recettes dans votre commune?]* 2. Selon vous, GoLD a-t-il mené des activités pour favoriser l'augmentation des ressources de votre collectivité ? *[Décrire ces activités et relancez sur les points ci-dessous]* ● Activités de sensibilisation et de plaidoyer pour inciter les communautés à payer l'Impôt? *(émissions radio, EDIC, forums, rencontres d'échanges, etc.)* ● Renforcement des capacités des acteurs communautaires pour améliorer la collecte des recettes? *[dans quels domaines, acteurs bénéficiaires, outils développés, etc.]* ● Autres activités et/ou initiatives prises dans le cadre du projet ou au niveau communautaire pour augmenter les recettes de la commune *(Contributions de la diaspora, Responsabilité sociétale des entreprises -RSE)* 3. De votre point de vue, ces initiatives ont-elles permis d'augmenter les ressources financières de votre collectivité? Si oui, comment? Donnez des exemples concrets Pour les acteurs communautaires des communes-pilote Y-Tax [Questions à poser aux acteurs communautaires des 4 communes pilotes : Tanaff, Kédougou, Bagadadji, Koumpentoum] - Connaissez-vous l'outil Y-Tax? Si non passez la question d'évaluation Q3 - Comment appréciez-vous l'utilisation de l'outil Y-Tax dans votre commune en termes d'amélioration de la mobilisation des recettes ? Pouvez-vous donner des éléments concrets qui confirment cela? *(les avantages et les inconvénients, les principales difficultés/contraintes rencontrées, possibilité d'extension à d'autres communes, pérennisation)* - Suggestions et recommandations pour améliorer son efficacité et l'étendre dans les autres communes ?

EQ 3: Comment les interventions de GoLD (Technique, Financière, et Ressources Humaines) ont-elles amélioré significativement les investissements des collectivités territoriales dans des secteurs clés (WASH, nutrition, santé et éducation)	Appréciation des investissements dans les secteurs clés et part contributive de GoLD
	4. Selon vous, les interventions de GoLD ont-elles apporté des changements dans le cadre des investissements dans chaque service clé ? *(changements concrets avec exemples illustratifs, effets sur le niveau d'investissement dans les secteurs clés, types d'appui, stratégies, approches et outils mis en place par GoLD) (Approfondir en amenant l'interviewer à parler de l'implication, l'organisation et la responsabilisation des populations/communautés en matière de choix des investissements, de planification, de participation aux prises de décisions et faire le lien avec l'utilisation du budget participatif)*
	- Quel (s) secteur (s) a/ont connu une amélioration en termes d'investissements et de fourniture de services (éducation, nutrition/sécurité alimentaire, santé, WASH)? (demandez au répondant de donner des exemples concrets)
	5. Dans quelle mesure et comment les acquis et résultats obtenus grâce au projet peuvent-ils être pérennisés au-delà de la durée du projet? *[Quoi? Par qui et comment? Initiatives ou contributions au plan communautaire].*

EQ 5: Comment l'intervention de GoLD a-t-elle créé les conditions favorables au renforcement de l'équité de genre, l'autonomisation de la femme et l'inclusion sociale en matière de prestation de services et de gouvernance locale ?	6. Quelles sont les activités menées par GoLD en faveur des femmes, des jeunes et des personnes vivant avec un handicap, en particulier pour leur implication accrue dans les questions de gouvernance locale? *[Amenez le répondant à décrire ces activités]* 7. Selon vous, la participation des citoyens qui, d'habitude, sont peu impliqués dans les affaires locales, a-t-elle été améliorée ? Si oui cette amélioration a-t-elle donné des résultats? Lesquels par exemple? (Exemples pour l'équité genre : parole aux femmes dans les réunions et instances, participation des femmes aux prises de décisions, prise en compte des préoccupations des femmes dans le budget et les activités de la commune, inclusion des femmes dans les espaces de dialogues, etc. ?) ○ (Exemples pour autonomisation des femmes : Accès à la terre, activités génératrices de revenus, allègement des travaux, responsabilisation dans l'utilisation des revenus ? Comment ?) ○ (Exemples pour implication des jeunes : Parole aux jeunes, participation des jeunes aux prises de décisions, inclusion des jeunes dans les espaces de dialogue, implication des jeunes dans les activités de la commune?) Comment ? ○ (Exemples pour l'inclusion des personnes vivant avec un handicap: Parole aux personnes vivant avec un handicap, participation des personnes vivant avec un handicap aux prises de décisions, inclusion des personnes vivant avec un handicap dans les espaces de dialogue, implication des personnes vivant avec un handicap dans les activités de la commune?) Comment ? 8. Y a-t-il eu des contraintes et/ou barrières entravant la participation des femmes, des jeunes et personnes vivant avec un handicap à la gouvernance locale ? Si oui quelle est la nature de ces barrières ? Donnez des exemples illustratifs ? Suggestions pour surmonter ces obstacles et barrières?

Recommandations et Questions	9. Quelles sont vos recommandations pour améliorer l'efficacité de tout nouveau programme de gouvernance locale qui viendrait après GoLD? 10. Y a-t-il quelque chose que vous voudriez ajouter que nous n'aurions pas abordé dans cette discussion ? 11. Avez-vous des questions pour moi?
Fini	Je vous remercie.

GUIDE DE DISCUSSION 1: FOCUS GROUP FEMMES

Présentation par l'enquêteur

Je suis……………, enquêteur de EnCompass dans l'évaluation du programme GoLD au Sénégal.

Ici, nous vous demandons de participer à un groupe de discussion car nous aimerions couvrir votre organisation et votre expérience avec le projet GoLD. La discussion durera environ 1h30.

Nous précisons également que la participation est volontaire. Si vous acceptez de participer, vous pouvez choisir d'arrêter à tout moment ou de sauter les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Même si vous avez signé un formulaire de consentement avant que nous commencions, si vous souhaitez arrêter à tout moment, vous pouvez le faire sans conséquence.

Nous ne fournissons aucune compensation pour votre participation. Cependant, vos réponses seront très utiles pour aider l'USAID à mieux comprendre l'environnement des organisations locales au Sénégal et vos expériences avec le programme appelé GoLD.

Nous pensons que votre participation à cette étude comporte un risque minimal, mais nous souhaitons vous informer de certains que nous avons identifiés. Les risques liés à la participation incluent le fait que d'autres participants peuvent connaître vos réponses, cependant, nous demandons à tous les membres du groupe de garder confidentielles les informations partagées dans le groupe.

Veuillez contacter M. Souleymane Barry, le responsable de l'étude si vous avez des questions ou des plaintes. Nous vous laissons avec ce formulaire qui reprend ses coordonnées.

Nous voudrions maintenant vous demander à nouveau,

Acceptez-vous de participer à cette enquête et de répondre à nos questions ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Nous aimerions enregistrer l'interview. Ceci afin que nous puissions compiler une transcription précise de ce que vous dites, ce qui nous aidera à analyser les données. Nous protégeons vos informations telles que votre nom et d'autres détails d'identification en ne liant jamais vos informations de participant à la transcription de ce groupe.

Acceptez-vous que nous enregistrions l'audio de cette interview ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et passez aux répondants suivants.)

Connaissance du projet GoLD et de ses interventions

1. Pouvez-vous nous parler des activités menées par le projet GoLD ? [Amener le (s) participant (e) s à décrire les activités connues du projet]

Appréciation des interventions de GoLD et sa contribution dans la prestation de services publics

2. Comment appréciez-vous les interventions du projet ? Ont-elles apporté des changements quelconques ? *[Si oui, lesquels? Relancez sur les points ci-dessous si le répondant ne les aborde pas]*

- La prestation des services publics par les CT depuis l'arrivée du projet GoLD ? [pourquoi et comment? Donnez des exemples illustratifs, Disponibilité, accès, qualité des services]

- Dans le domaine de la santé et de la nutrition

- Dans le domaine de l'éducation

- Dans le domaine du Wash

- La promotion et l'inclusion des femmes

- Renforcement de la participation et du leadership des femmes ? *[Par exemple:* Avez-vous participé à des formations et dans quels domaines ? Si oui, quelles nouvelles compétences avez-vous acquises ?*]*

- Implication dans les instances de prise de décision au sein de votre Commune ? *[est-ce que les autorités locales* prennent désormais en compte les avis et besoins des femmes dans la prestation de service ? Pourquoi et comment? Sur quels sujets/enjeux spécifiquement ?*]*

- Barrières/difficultés entravant la promotion et l'inclusion des femmes *[préciser ces barrières et argumentez]*

Engagement et inclusion des femmes dans la prestation de services publics et la gouvernance locale

3. Parmi les activités développées par GoLD, y a-t-il quelques-unes auxquelles vous avez participé ? [Si oui, lesquelles? Comment? Depuis combien de temps, activités qui ont connu le plus de succès? Difficultés et contraintes]
4. Est-ce que beaucoup d'entre vous participent aux activités du projet dans votre localité ? *[Si oui, qu'est-ce qui vous motive? Y a-t-il une valeur ajoutée à y participer? Si non, pourquoi elles n'y participent pas?]*
5. Comment appréciez-vous l'inclusion des femmes aux activités et interventions du projet ? [laissez les participantes donner leur appréciation sur leur niveau d'implication, comment sont-elles impliquées?] Relances sur les points ci-dessous au cas où les interviewées n'y répondent pas ou pas suffisamment :

- Est-ce les femmes reçoivent plus d'informations de la part des acteurs de la gouvernance locale?

- Ont-elles plus de chances de donner leurs opinions et priorités aux responsables locaux?

- sont-elles davantage invitées à travailler et/ou collaborer avec les responsables locaux, en donnant leurs idées et commentaires ?

- Sont-elles habilitées à participer au processus décisionnel avec les responsables locaux?

- Est-ce qu'elles participent à la budgétisation participative, aux sessions des dialogues, EDIC ?

- Ont-elles participé aux activités de plaidoyer et de sensibilisation, CVA ou émissions radiophoniques?

- Ont-ils été formés en leadership local?

6. Les réalisations et résultats du projet ont-ils des chances d'être poursuivis après la fin de ce projet? Si oui comment ? Si non, pourquoi?
7. Quelles peuvent être les contributions des populations pour maintenir ces acquis et assurer la pérennité des réalisations du projet?
8. Quelles seraient vos recommandations pour renforcer l'implication des femmes dans la gouvernance locale?

Merci beaucoup pour votre temps, tout le monde.

GUIDE DE DISCUSSION 2: FOCUS GROUP JEUNES

Présentation par l'enquêteur

Je suis……………, enquêteur de EnCompass dans l'évaluation du programme GoLD au Sénégal.

Ici, nous vous demandons de participer à un groupe de discussion car nous aimerions couvrir votre organisation et votre expérience avec le projet GoLD. La discussion durera environ 1h30.

Nous précisons également que la participation est volontaire. Si vous acceptez de participer, vous pouvez choisir d'arrêter à tout moment ou de sauter les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Même si vous avez signé un formulaire de consentement avant que nous commencions, si vous souhaitez arrêter à tout moment, vous pouvez le faire sans conséquence.

Nous ne fournissons aucune compensation pour votre participation. Cependant, vos réponses seront très utiles pour aider l'USAID à mieux comprendre l'environnement des organisations locales au Sénégal et vos expériences avec le programme appelé GoLD.

Nous pensons que votre participation à cette étude comporte un risque minimal, mais nous souhaitons vous informer de certains que nous avons identifiés. Les risques liés à la participation incluent le fait que d'autres participants peuvent connaître vos réponses, cependant, nous demandons à tous les membres du groupe de garder confidentielles les informations partagées dans le groupe.

Nous aimerions enregistrer l'interview. Ceci afin que nous puissions compiler une transcription précise de ce que vous dites, ce qui nous aidera à analyser les données. Nous protégeons vos informations telles que votre nom et d'autres détails d'identification en ne liant jamais vos informations de participant à la transcription de ce groupe.

Veuillez contacter M. Souleymane Barry, le responsable de l'étude si vous avez des questions ou des plaintes. Nous vous laissons avec ce formulaire qui reprend ses coordonnées.

Nous voudrions maintenant vous demander à nouveau,

Acceptez-vous de participer à cette enquête et de répondre à nos questions ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Acceptez-vous que nous enregistrions l'audio de cette interview ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Connaissance du projet GoLD et de ses interventions

1. Pouvez-vous nous parler des activités menées par le projet GoLD ? *[Amener les répondants à décrire les activités connues du projet]*

Appréciation des interventions de GoLD

2. Comment appréciez-vous les interventions du projet ? Ont-elles apporté des changements quelconques ? *[Si oui, lesquels? Relancez sur les points ci-dessous si le répondant ne les aborde pas]*

- La prestation des services publics par les CT depuis l'arrivée du projet GoLD ? [pourquoi et comment? Donnez des exemples illustratifs, Disponibilité, accès, qualité des services]

- Dans le domaine de la santé et de la nutrition

- Dans le domaine de l'éducation

- Dans le domaine du Wash

- La promotion et l'implication des jeunes

- Avez-vous participé à des formations et dans quels domaines? Si oui, quelles nouvelles compétences avez-vous acquises? Argumenter

- Barrières/difficultés entravant l'implication des jeunes *[préciser ces barrières et argumentez]*

Engagement et participation des jeunes dans la prestation de services

3. Parmi les activités développées par GoLD, y a-t-il quelques-unes auxquelles vous avez participé ? [Si oui, lesquelles? Comment? Depuis combien de temps, activités qui ont le plus marché ? Échecs, difficultés et contraintes]
4. Comment appréciez-vous votre participation à la gouvernance locale et aux interventions du projet? *[laissez les participants donner leur appréciation sur leur niveau d'implication, comment sont-ils impliqués?] Relances sur les points ci-dessous* :

- Est-ce les jeunes reçoivent plus d'informations de la part des acteurs de la gouvernance locale?

- Ont-ils plus de chances de donner leurs opinions et priorités aux responsables locaux?

- sont-ils davantage invités à travailler et/ou collaborer avec les responsables locaux, en donnant leurs idées et commentaires ?

- Sont-ils habilités à participer au processus décisionnel avec les responsables locaux?

- Est-ce qu'ils participent à la budgétisation participative, aux sessions des dialogues, EDIC ?

- Ont-ils participé aux activités de plaidoyer et de sensibilisation, CVA ou émissions radiophoniques?

- Ont-ils été formés en leadership local?

5. Est-ce que beaucoup de jeunes participent aux activités du projet dans votre localité ? *[Si oui, qu'est-ce qui les motive? Si non, pourquoi ils n'y participent pas?]*
6. Les réalisations et résultats du projet ont-ils des chances d'être poursuivis après la fin de ce projet? Si oui comment ? Si non, pourquoi?
7. Quelles peuvent être les contributions des populations pour maintenir ces acquis et assurer la pérennité des réalisations du projet?
8. Quelles sont vos recommandations pour renforcer l'implication des jeunes dans la gouvernance locale?

Merci beaucoup pour votre temps, tout le monde.

GUIDE DE DISCUSSION 3: FOCUS GROUP AVEC LES PERSONNES VIVANT AVEC UN HANDICAP

Présentation par l'enquêteur

Je suis……………, enquêteur de EnCompass dans l'évaluation du programme GoLD au Sénégal.

Ici, nous vous demandons de participer à un groupe de discussion car nous aimerions couvrir votre organisation et votre expérience avec le projet GoLD. La discussion durera environ 1h30.

Nous précisons également que la participation est volontaire. Si vous acceptez de participer, vous pouvez choisir d'arrêter à tout moment ou de sauter les questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Même si vous avez signé un formulaire de consentement avant que nous commencions, si vous souhaitez arrêter à tout moment, vous pouvez le faire sans conséquence.

Nous ne fournissons aucune compensation pour votre participation. Cependant, vos réponses seront très utiles pour aider l'USAID à mieux comprendre l'environnement des organisations locales au Sénégal et vos expériences avec le programme appelé GoLD.

Nous pensons que votre participation à cette étude comporte un risque minimal, mais nous souhaitons vous informer de certains que nous avons identifiés. Les risques liés à la participation incluent le fait que d'autres participants peuvent connaître vos réponses, cependant, nous demandons à tous les membres du groupe de garder confidentielles les informations partagées dans le groupe.

Nous aimerions enregistrer l'interview. Ceci afin que nous puissions compiler une transcription précise de ce que vous dites, ce qui nous aidera à analyser les données. Nous protégeons vos informations telles que votre nom et d'autres détails d'identification en ne liant jamais vos informations de participant à la transcription de ce groupe.

Veuillez contacter M. Souleymane Barry, le responsable de l'étude si vous avez des questions ou des plaintes. Nous vous laissons avec ce formulaire qui reprend ses coordonnées.

Nous voudrions maintenant vous demander à nouveau,

Acceptez-vous de participer à cette enquête et de répondre à nos questions ?

- Oui

- Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Acceptez-vous que nous enregistrions l'audio de cette interview ?

- Oui

- Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Connaissance du projet GoLD et de ses interventions

1. Pouvez-vous nous parler des activités menées par le projet GoLD ? [Amener le (s) participant (e) s à décrire les activités connues du projet]

Appréciation des interventions de GoLD

2. Comment appréciez-vous les interventions du projet ? Ont-elles apporté des changements quelconques ? *[Si oui, lesquels? Relancez sur les points ci-dessous si le répondant ne les aborde pas]*

- La prestation des services publics par les CT depuis l'arrivée du projet GoLD ? [pourquoi et comment? Donnez des exemples illustratifs, Disponibilité, accès, qualité des services]

- Le programme GoLD a t-il permis une meilleure inclusion des personnes vivant avec un handicap dans la prestation de services publics?

- GoLD a t-il permis aux GCP de mettre l'accent sur les critères d'inclusion (prise en compte des personnes vivant avec un handicap) dans les normes sanitaires et éducatives?

- GoLD a t-il permis une meilleure inclusion, autonomisation et émancipation des personnes vivant avec un handicap dans la fourniture et la prestation de services publics

- Dans le domaine de la santé et de la nutrition

- Dans le domaine de l'éducation

- Dans le domaine du Wash

- L'inclusion des personnes vivant avec un handicap

- Renforcement de la participation et du leadership des PVH ? *[Avez-vous participé à des formations et dans quels domaines ? Si oui, quelles nouvelles compétences avez-vous acquises ?]*

- Barrières/difficultés entravant la promotion et l'inclusion des personnes vivant avec un handicap *[préciser ces barrières et argumentez]*

Engagement et participation des personnes vivant avec un handicap dans la prestation de services

3. Parmi les activités développées par GoLD, y a-t-il quelques-unes auxquelles vous avez participé ? [Si oui, lesquelles? Comment? Depuis combien de temps, activités qui ont le plus marché? Difficultés et contraintes]
4. Est-ce que beaucoup de personnes vivant avec un handicap participent aux activités du projet dans votre localité ? *[Si oui, qu'est-ce qui les motive? Si non, pourquoi elles n'y participent pas?]*
5. Comment appréciez-vous votre participation aux activités et intervention du projet? *[laissez le répondant donner son appréciation sur son niveau d'implication, comment sont-ils impliqués?] Relances sur les points ci-dessous :*

- Est-ce que les PVH reçoivent plus d'informations de la part des acteurs de la gouvernance locale?

- Ont-elles plus de chances de donner leurs opinions et priorités aux responsables locaux?

-       Sont-elles davantage invitées à travailler et/ou <u>collaborer avec les responsables locaux</u>, en donnant leurs idées et commentaires ?

-       Sont-elles habilitées à participer au <u>processus décisionnel</u> avec les responsables locaux?

-       Est-ce qu'elles participent à la budgétisation participative, aux sessions des dialogues, EDIC ?

-       Ont-elles participé aux activités de plaidoyer et de sensibilisation, CVA ou émissions radiophoniques?

-       Ont-elles été formées en leadership local?

6. Les réalisations et résultats du projet ont-ils des chances d'être poursuivis après la fin de ce projet? Si oui comment ? Si non, pourquoi?
7. Quelles peuvent être les contributions des populations pour maintenir ces acquis et assurer la pérennité des réalisations du projet?
8. Quelles seraient vos recommandations pour renforcer l'implication des personnes vivant avec des handicaps dans la gouvernance locale?

Merci beaucoup pour votre temps, tout le monde.

GUIDE DE DISCUSSION 4: FOCUS GROUP APE, CGE, CDS, CPF, GPC, CDQ, CVG, ETC

Présentation par l'enquêteur

Je suis……………, enquêteur d'une structure dénommée EnCompass chargée de mener l'évaluation finale du programme GoLD au Sénégal.

Ici, nous voudrions vous inviter à participer à une discussion en groupe pour discuter de votre expérience avec le projet GoLD. La discussion durera environ 1h30.

Nous précisons également que votre participation est libre et volontaire. Si vous acceptez de participer, vous pouvez décider d'arrêter à tout moment ou de ne pas répondre aux questions auxquelles vous ne souhaitez pas répondre. Le choix de ne pas participer à cette étude n'affectera pas votre relation avec l'USAID ou toute autre partie prenante.

Même si vous avez signé un formulaire de consentement avant que nous commencions, si vous souhaitez arrêter à tout moment, vous pouvez le faire sans conséquence.

Nous ne fournissons aucune compensation pour votre participation. Cependant, vos réponses seront très utiles pour aider l'USAID à mieux comprendre l'environnement des organisations locales au Sénégal et vos expériences avec le programme appelé GoLD.

Nous pensons que votre participation à cette étude comporte un risque minimal, mais nous souhaitons vous informer de certains que nous avons identifiés. Les risques liés à la participation incluent le fait que d'autres participants peuvent connaître vos réponses, cependant, nous demandons à tous les membres du groupe de garder confidentielles les informations partagées dans le groupe.

Nous aimerions enregistrer l'interview. Ceci afin que nous puissions compiler une transcription précise de ce que vous dites, ce qui nous aidera à analyser les données. Nous protégeons vos informations telles que votre nom et d'autres détails d'identification en ne liant jamais vos informations de participant à la transcription de ce groupe.

Veuillez contacter M. Souleymane Barry, le responsable de l'étude si vous avez des questions ou des plaintes. Nous vous laissons avec ce formulaire qui reprend ses coordonnées.

Nous voudrions maintenant vous demander à nouveau,

Acceptez-vous de participer à cette enquête et de répondre à nos questions ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Acceptez-vous que nous enregistrions l'audio de cette interview ?

● Oui

● Non (si la réponse est Non, remerciez-les pour leur temps et renvoyez-les)

Connaissance du projet GoLD, de ses interventions et types d'appui

1. Pouvez-vous nous parler des activités menées par le projet GoLD? [Amener le (s) participant (e) s à décrire les activités connues du projet]
2. De quels types d'appuis votre structure (APE, CGE, CDS, CPF…) ou ses membres ont-ils bénéficié de la part du projet GoLD ? *[Relances sur les points ci-dessous]*

- Ces appui ont-ils eu des effets sur la fonctionnalité de votre structure? Si oui, comment ?

- Dans quelle mesure les activités du projet ont-elles permis de renforcer le dynamisme de votre APE, CDS, CPF, etc. ? Donnez des exemples illustratifs.

Appréciation des interventions de GoLD et sa contribution sur les prestations de service

3. Comment appréciez-vous les interventions du projet? Quels apports ou changements les interventions du projet ont-elles permis d'enregistrer ? *[Si oui, lesquels et dans quels domaines ? Relancez sur les points ci-dessous si le répondant ne les aborde pas]*

Des Notes: Peut-être il sera nécessaire de décrire les activités et de rappeler les participants.

- Amélioration de la prestation des services publics par les CT depuis l'arrivée du projet GoLD

- Amélioration de la disponibilité et de l'accessibilité des services et produits de santé (accessibilité géographique, financière)

- Amélioration et disponibilité des services éducatifs

- Amélioration et disponibilité des services liés au Wash

Engagement et participation des communautés dans la prestation de services

4. Parmi les activités développées par GoLD, y a-t-il quelques-unes auxquelles vous avez participé ? [Si oui, lesquelles? Comment? Depuis combien de temps, activités qui ont le plus marché? Difficultés et contraintes]
5. Comment appréciez-vous votre participation aux activités et intervention du projet? *[laissez les répondants donner leur appréciation sur leur niveau d'implication, comment sont-ils impliqués?] Relances sur les points ci-dessous* :
   - Est-ce qu'ils participent à la budgétisation participative, aux sessions des dialogues, EDIC ?
   - Ont-ils participé aux activités de plaidoyer et de sensibilisation, CVA ou émissions radiophoniques?
   - Ont-ils été formés en leadership local?
6. Les réalisations et résultats du projet ont-elles des chances de se maintenir après la fin de ce projet ? Si oui comment ? Si non, pourquoi ?
7. Quelles peuvent être les contributions des populations pour maintenir ces acquis et assurer la pérennité des réalisations du projet ?
8. Conseils, suggestions et recommandations pour les futurs projets dans le domaine de la gouvernance locale ?

ANNEX F: CONFLICT OF INTEREST DISCLOSURES

USAID MONITORING, EVALUATION, AND LEARNING IN SENEGAL
CONFLICT OF INTEREST STATEMENT

TO: EnCompass

FOR: Governance for Local Development (GoLD) Final Performance Evaluation

I certify that I am not aware of any matter that might limit my ability to work on the GoLD Final Performance Evaluation in an objective and unbiased manner or which might place me in a position of a conflict, actual, potential, or apparent, between my responsibilities as a member of the research team.

Real or potential conflicts of interest may include, but are not limited to:

1. Close family member who is an employee of the USAID operating unit managing the activity(s) being evaluated or the implementing organization(s) whose activity(s) are being evaluated.
2. Financial interest that is direct, or is significant though indirect, in the implementing organization(s) whose activities are being evaluated or in the outcome of the evaluation.
3. Current or recent direct experience with the activity(s) being evaluated.
4. Current or recent work experience or seeking employment with the USAID operating unit managing the evaluation or the implementing organization(s) whose activity(s) are being evaluated.
5. Current work experience with an organization that may be seen as an industry competitor with the implementing organization(s) whose activity(s) are being evaluated.
6. Preconceived ideas toward individuals, groups, organizations, or objectives of the activities and organizations being evaluated that could bias the evaluation.

If, after the date of this certification, I develop any financial or other interest in the activity(s) being evaluated, I will notify EnCompass of this apparent conflict of interest to discuss mitigation strategies. In such case, until advised to the contrary, I will not participate further in any way (by rendering advice and making recommendations) on the applicable contract and/or related action until the mitigation strategy is reviewed and approved.

I certify (1) that I have completed this disclosure form fully and to the best of my ability and (2) that I will update this disclosure form promptly if relevant circumstances change. If I gain access to proprietary information of other companies, then I agree to protect their information from unauthorized use or disclosure for as long as it remains proprietary and refrain from using the information for any purpose other than that for which it was furnished.

Name   Cara Jones

Signature

Position   Team Lead

Date   6/23/2023

USAID MONITORING, EVALUATION, AND LEARNING IN SENEGAL
CONFLICT OF INTEREST STATEMENT

TO: EnCompass

FOR: Governance for Local Development (GoLD) Final Performance Evaluation

I certify that I am not aware of any matter that might limit my ability to work on the GoLD Final Performance Evaluation in an objective and unbiased manner or which might place me in a position of a conflict, actual, potential, or apparent, between my responsibilities as a member of the research team.

Real or potential conflicts of interest may include, but are not limited to:

1. Close family member who is an employee of the USAID operating unit managing the activity(s) being evaluated or the implementing organization(s) whose activity(s) are being evaluated.
2. Financial interest that is direct, or is significant though indirect, in the implementing organization(s) whose activities are being evaluated or in the outcome of the evaluation.
3. Current or recent direct experience with the activity(s) being evaluated.
4. Current or recent work experience or seeking employment with the USAID operating unit managing the evaluation or the implementing organization(s) whose activity(s) are being evaluated.
5. Current work experience with an organization that may be seen as an industry competitor with the implementing organization(s) whose activity(s) are being evaluated.
6. Preconceived ideas toward individuals, groups, organizations, or objectives of the activities and organizations being evaluated that could bias the evaluation.

If, after the date of this certification, I develop any financial or other interest in the activity(s) being evaluated, I will notify EnCompass of this apparent conflict of interest to discuss mitigation strategies. In such case, until advised to the contrary, I will not participate further in any way (by rendering advice and making recommendations) on the applicable contract and/or related action until the mitigation strategy is reviewed and approved.

I certify (1) that I have completed this disclosure form fully and to the best of my ability and (2) that I will update this disclosure form promptly if relevant circumstances change. If I gain access to proprietary information of other companies, then I agree to protect their information from unauthorized use or disclosure for as long as it remains proprietary and refrain from using the information for any purpose other than that for which it was furnished.

Name   Cheikh Abdou LO

Signature   _CuARLO_

Position   Local Finance Specialist

Date   2023 - 06 - 25

USAID MONITORING, EVALUATION, AND LEARNING IN SENEGAL

CONFLICT OF INTEREST STATEMENT

TO: EnCompass

FOR: Governance for Local Development (GoLD) Final Performance Evaluation

I certify that I am not aware of any matter that might limit my ability to work on the GoLD Final Performance Evaluation in an objective and unbiased manner or which might place me in a position of a conflict, actual, potential, or apparent, between my responsibilities as a member of the research team.

Real or potential conflicts of interest may include, but are not limited to:

1. Close family member who is an employee of the USAID operating unit managing the activity(s) being evaluated or the implementing organization(s) whose activity(s) are being evaluated.
2. Financial interest that is direct, or is significant though indirect, in the implementing organization(s) whose activities are being evaluated or in the outcome of the evaluation.
3. Current or recent direct experience with the activity(s) being evaluated.
4. Current or recent work experience or seeking employment with the USAID operating unit managing the evaluation or the implementing organization(s) whose activity(s) are being evaluated.
5. Current work experience with an organization that may be seen as an industry competitor with the implementing organization(s) whose activity(s) are being evaluated.
6. Preconceived ideas toward individuals, groups, organizations, or objectives of the activities and organizations being evaluated that could bias the evaluation.

If, after the date of this certification, I develop any financial or other interest in the activity(s) being evaluated, I will notify EnCompass of this apparent conflict of interest to discuss mitigation strategies. In such case, until advised to the contrary, I will not participate further in any way (by rendering advice and making recommendations) on the applicable contract and/or related action until the mitigation strategy is reviewed and approved.

I certify (1) that I have completed this disclosure form fully and to the best of my ability and (2) that I will update this disclosure form promptly if relevant circumstances change. If I gain access to proprietary information of other companies, then I agree to protect their information from unauthorized use or disclosure for as long as it remains proprietary and refrain from using the information for any purpose other than that for which it was furnished.

Name   ALY KHOUDIA DIAW

Signature

Position   Specialist on territorially governance and reforms

Date   24/06/ 2023

ANNEX G: ADDITIONAL DATA TABLES AND GRAPHS
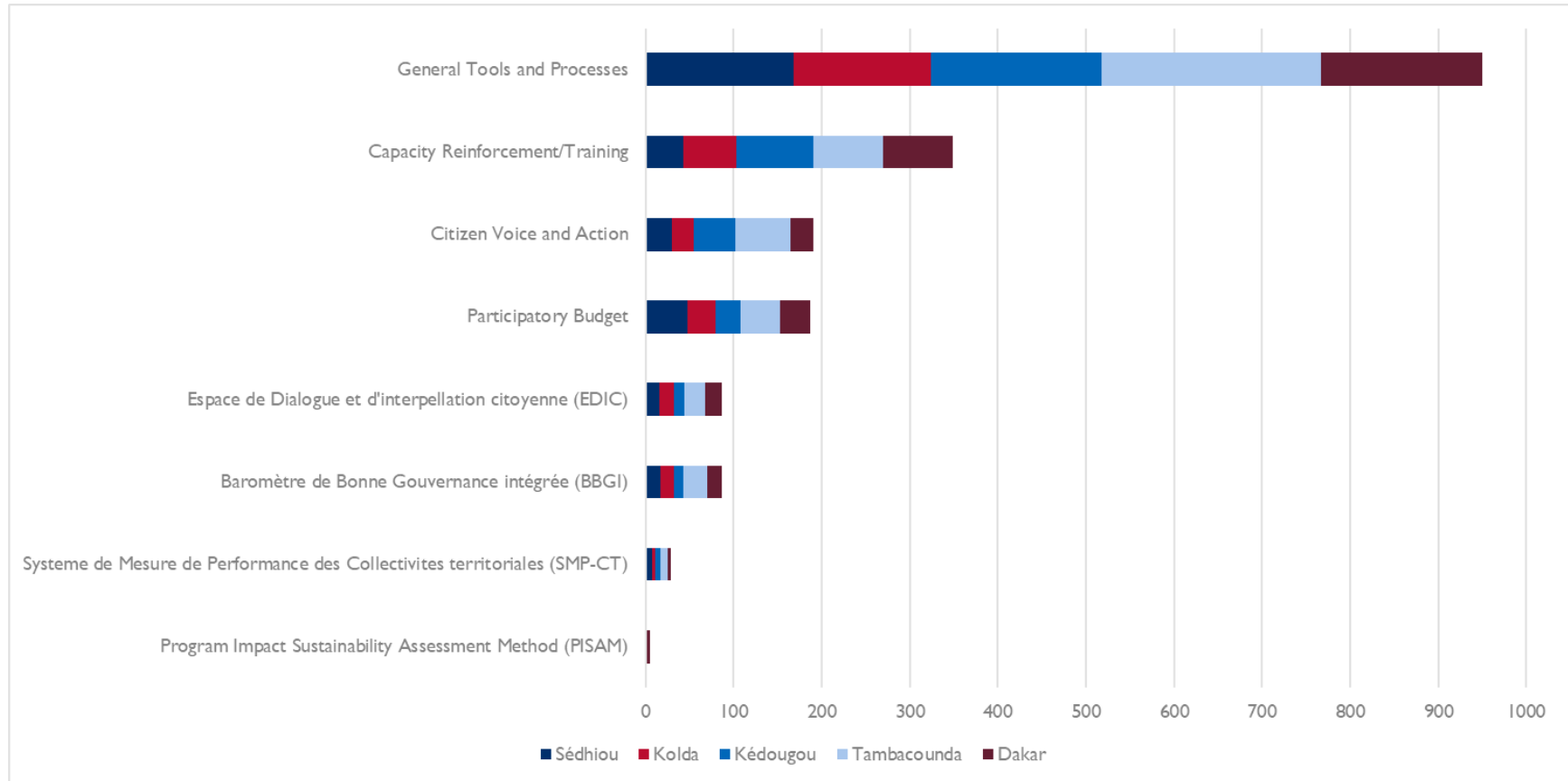
Exhibit G1: Mentions of GoLD tools and approaches

Exhibit G2: GoLD tools and approaches by region

TOOL OR APPROACH	SÉDHIOU	KOLDA	KÉDOUGOU	TAMBACOUNDA	DAKAR
General Tools and Processes	168.12	156.15	194	249.24	182.74
Baromètre de Bonne Gouvernance intégrée (BBGI)	16.69	16.07	10	27.28	16.32
Citizen Voice and Action	29.81	25.26	47	62	26.11
Participatory Budget	47.69	32.15	28	44.64	34.26
Capacity Reinforcement/Training	42.92	59.7	88	79.36	78.32
Espace de Dialogue et d'interpellation citoyenne (EDIC)	15.5	17.22	11	23.56	19.58
Program Impact Sustainability Assessment Method (PISAM)	0	0	0	0	4.89
Systeme de Mesure de Performance des Collectivites territoriales (SMP-CT)	7.15	3.44	6	8.68	3.26

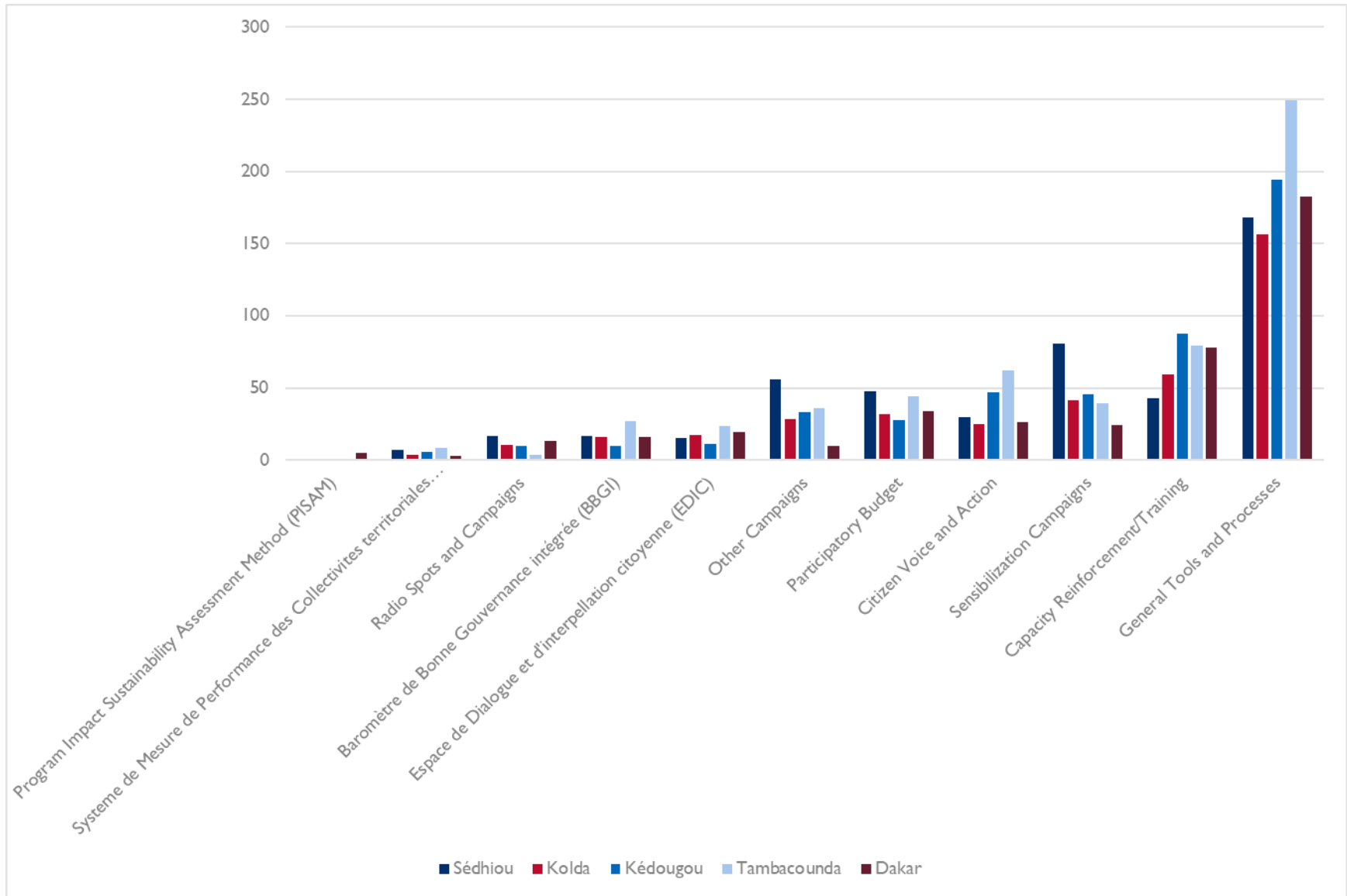Exhibit G3: GoLD tools and approaches by region

Legend: ■ Sédhiou ■ Kolda ■ Kédougou ■ Tambacounda ■ Dakar

Exhibit G4: GoLD tools and approaches by region

TOOL OR APPROACH	SÉDHIOU	KOLDA	KÉDOUGOU	TAMBACOUNDA	DAKAR
General Tools and Processes	168.12	156.15	194	249.24	182.74
Baromètre de Bonne Gouvernance intégrée (BBGI)	16.69	16.07	10	27.28	16.32
Citizen Voice and Action	29.81	25.26	47	62	26.11
Participatory Budget	47.69	32.15	28	44.64	34.26
Capacity Reinforcement/Training	42.92	59.7	88	79.36	78.32
Espace de Dialogue et d'interpellation citoyenne (EDIC)	15.5	17.22	11	23.56	19.58
Program Impact Sustainability Assessment Method (PISAM)	0	0	0	0	4.89
Systeme de Mesure de Performance des Collectivites territoriales (SMP-CT)	7.15	3.44	6	8.68	3.26
Sensibilization Campaigns	81.08	41.33	46	39.68	24.47
Radio Spots and Campaigns	16.69	10.33	10	3.72	13.05
Other Campaigns	56.04	28.7	33	35.96	9.79

Exhibit G5: Improvements in transparency and citizen participation in service delivery

Improvements in Transparency and Citizen Participation in Service Delivery

Legend: ■ Improved citizen participation in service delivery ■ Improved transparency in service delivery
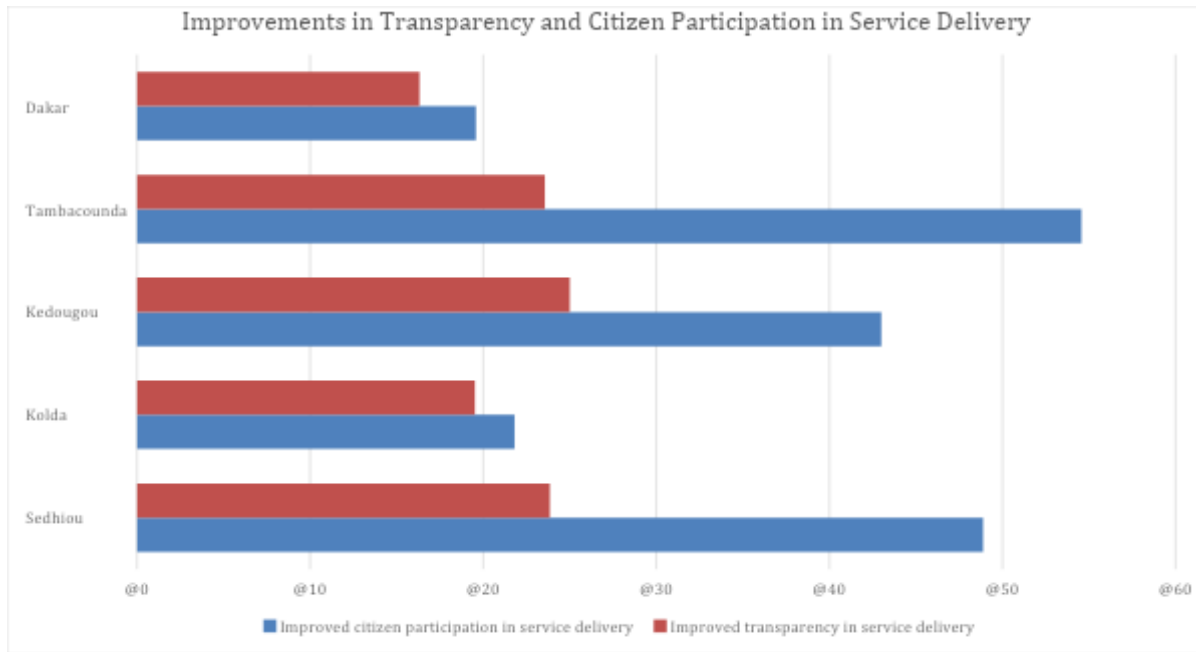
*As measured by number of absolute mentions coded from qualitative data gathered