

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

Independent evaluation of:

Netherlands-UNCTAD partnership*

Independent Evaluation Unit
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CONTENTS

	<i>Page</i>
Executive summary.....	vi
I. Introduction.....	1
1.1 Project background.....	1
1.2 Evaluation purpose and scope.....	4
1.3 Evaluation methodology.....	6
1.4 Limitations.....	7
II. Evaluation findings.....	8
2. Relevance.....	8
2.1 Alignment to DIAE results chain – Theory of Change.....	8
2.2 Perception of partnership funding meeting DIAE and developing countries’ stakeholder needs.....	9
2.3 Alignment to donor Theory of Change.....	10
3. Coherence.....	11
3.1 Alignment to SDGs.....	11
3.2 Alignment to UNCTAD mandate.....	13
3.3 Alignment to Netherlands- policy mandate.....	14
4. Effectiveness.....	15
4.1 Overview of achievement of partnership objectives.....	15
4.1.1 How results were achieved.....	19
4.2 Likelihood of impact and contribution to SDGs.....	21
4.3 Unintended effects.....	23
4.4 Lessons learned and good practices.....	23
5. Efficiency.....	25
5.1 Adequacy of partnership implementation modalities and internal monitoring and control.....	25
5.1.1 Enabling factors and challenges for implementation.....	26
5.2 Use of internal UNCTAD resources for partnership implementation.....	27
5.3 Leverage of external cooperation from national or international development partners.....	27
6. Sustainability.....	29

6.1 Sustainability of partnership’s results and plans for scaling up of activities.....	29
6.2 Sustainability of the knowledge and capacity gained in the partnership.....	31
7. Gender and human rights.....	34
7.1 Gender mainstreaming	34
7.2 Equitable development and human rights	35
7.3 Disaggregation of data	36
III. Conclusions and recommendations	37
<i>Annexes</i>	
I. Terms of reference for the evaluation	46
II. Documents reviewed.....	55
III. List of stakeholders interviewed.....	56
IV Data collection tools.....	57
V Evaluation matrix	62
VI Theory of Change: Netherland’s Ministry of Foreign Affairs Sustainable Economic Development Department.....	65

ACRONYMS AND ABBREVIATIONS

BIT	Bilateral Investment Treaty
COMESA	Common Market for Eastern and Southern Africa
COVID-19	Coronavirus disease
DDE	Economic Development Department
DIAE	Division on Investment & Enterprise
DTL	Division on Technology and Logistics
ECOWAS	Economic Community of West African States
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
ID	Identity Document
IT	Information Technology
LDC	Least Developed Country
m	Million
M&E	Monitoring and evaluation
MIC	Middle Income Country
MYPE	Mirco Y Pequeñas Empresas
n	Number
OECD	Organization for Economic Cooperation and Development
RBM	Results-based Management
SDG	Sustainable Development Goals
ToC	Theory of Change
ToR	Terms of Reference
UI	User interface
UX	User experience
WIF	World Investment Forum
WIR	World Investment Report
WTO	World Trade Organization
UN	United Nations
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNCTAD	United Nations Conference on Trade and Development
US\$	United States Dollar
%	Percentage

EXECUTIVE SUMMARY

This document constitutes the evaluation report of the Partnership Agreement between the Kingdom of the Netherlands and the United Nations Conference for Trade and Development-led (UNCTAD). UNCTAD's Division of Enterprise and Investment (DIAE) and Division on Technology and Logistics (DTL) jointly implemented the Netherlands – UNCTAD Partnership Agreement, which was funded by the Ministry of Foreign Affairs of the Kingdom of the Netherlands with a budget of US\$ 6 million over four years (2019-2022).

Partnership background

The partnership document outlined three priority themes: 1) Investment for Sustainable Development; 2) E-commerce and digital economy; and 3) Good governance for private sector development. This evaluation covers the priority themes which DIAE implemented (priority themes 1 and 3). Priority theme 2, implemented by DTL, already benefitted from an evaluation in 2021¹.

Evaluation purpose and scope

According to the evaluation ToR, the evaluation constituted an independent terminal evaluation of the Partnership, which started in November 2018 and ended in December 2022. The evaluation provides accountability to UNCTAD management, the Government of the Kingdom of the Netherlands, project stakeholders, as well as member States. The main purpose of the evaluation is to support accountability for results and to enable learning. Those stakeholders listed above are the primary evaluation users.

The evaluator used the internationally agreed OECD/DAC criteria for this evaluation: relevance, coherence, effectiveness, efficiency, and sustainability. Furthermore, the criterion of gender and human rights is added. The impact criterion is not considered in this evaluation, as the time lag is too short between the end of the partnership in December 2022 and the conduct of the evaluation during the first quarter of 2023. Moreover, the evaluation budget and timeframe did not allow for a more in-depth impact evaluation approach.

Evaluation methodology

The evaluator used a theory-based evaluation methodology to address the time lag between the partnership's activities, such as capacity building, data collection and analysis, and, for example, changes in international investment.

The evaluator contacted stakeholders from areas of work undertaken by DIAE with funding from the Netherlands-UNCTAD partnership, including the DIAE team. Forty-five stakeholders informed the evaluation, 60% of respondents were female and 40% male. Given the evaluation budget, a sampling approach was used and the evaluation sample was based primarily on four partnership-funded activities where the DIAE team experienced most results: eRegistration, work on Multinational Enterprises and the International Transmission of Gender Policies and Practices,

¹ UNCTAD, 2021: Independent programme evaluation: UNCTAD's E-Commerce and Digital Economy Programme.

International Investment Agreements (IIA), and International investment and taxation. Other activities co-funded by the partnership were not within the scope of this evaluation: World Investment Report (WIR) research, special economic zones, policy briefing, policy disseminations, theme chapter of WIR, Investment Facilitation Research guide, Sustainable Development Goal (SDG) trends monitor, Foreign Direct Investment (FDI) and Small and Medium Enterprises (SME), guide on investing in SDGs for Investment Promotion Agencies (IPA)/diplomatic missions, and dissemination activities.

Evaluation findings

Relevance: The partnership was very highly relevant and was doing the right thing.

Activities funded under the Netherlands-UNCTAD partnership agreement are consistent with the scope and objectives of the Partnership and additional and complementary to the regular programme budget. Those activities are part and parcel of DIAE's results chain/Theory of change. Partnership-funded activities focused on Least Developed Countries (LDCs), and structurally weak and vulnerable economies.

The partnership met needs in DIAE and the developing countries where activities were implemented. The activities funded under the Netherlands-UNCTAD partnership contribute to the donor's Theory of Change.

The added value of the partnership for DIAE is high. The multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the roll-over of funds to subsequent years.

Coherence: The partnership was closely aligned to DIAE's work programme, the overall UNCTAD and donor's mandates and with contribution to SDGs.

The activities implemented under the partnership contribute to SDGs 8.2, 8.3, 9.3, 10.2, 10b, 16.5, 16.6, 17.1, 17.3, and 17.14.

Partnership-funded activities are closely aligned to UNCTAD's objectives under sub-theme 2 outlined in the Nairobi Maafikiano adopted by UNCTAD 14 for the period 2016-2021. The tax-related work figures as a strong element for DIAE in the Bridgetown Covenant (adopted in October 2021).

The partnership is consistent with the donor's mission and the policy note Investing in Global Prospects (2018).

Effectiveness: The partnership showed impressive results. In the absence of performance targets, the evaluation focused on assessing achievements rather than measuring results.

Under **priority area 1, sustainable investment**, of the partnership, DIAE increased the capacity of government agents such as national Ministries of Finance, Investment or Foreign Affairs (Bangladesh, Egypt, Malaysia, Morocco, Nigeria, Pakistan, Indonesia, Iran, Saudi Arabia, Seychelles, Thailand, and Turkey) but also of regional bodies such as COMESA, ECOWAS and the League of Arab States in topics such as IIA reform and BIT review, by providing tools and capacity building.

The partnership's **priority area 3, Good governance** for private sector development, resulted in a profound cooperation with tax authorities in countries like Benin, El Salvador, Ghana, Jordan, Nigeria, Zambia, and Zimbabwe.

How results were achieved: Overall, stakeholders commented on the excellent quality of DIAE research and its technical assistance, combined with the long-standing cooperation with UNCTAD as a neutral multilateral agent. The evaluation found appreciation for the leadership of the DIAE's director and senior managers and confidence in DIAE's technical staff.

SDGs: DIAE activities contribute to all relevant SDG indicators, with particular focus on LDCs.

The evaluation was unable to assess the **likelihood of impact**, given that the partnership-funded activities were still ongoing when this evaluation started.

Unintended effects include the acknowledgement of the Prime Minister of Pakistan on model BITs and the significant increase of the use of single windows in countries like Benin, Bhutan, or El Salvador during the COVID-19 lockdowns.

Lessons learned and good practices are mainly related to working in the COVID-19 context and digital government. One good practice addresses the involvement of Kingdom of the Netherlands' embassies in partnership-funded activities.

Efficiency: DIAE used the partnership resources appropriately.

The unearmarked multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the roll-over of funds to subsequent years, as required.

A common enabling factor for all activities under the partnership funding was the reputation of UNCTAD as a trusted UN partner with a good research base and track record in implementing technical assistance.

Challenges identified for partnership activity implementation included internal coordination challenges in host ministries. COVID-19 largely affected activity implementation negatively but for work on eRegistration, where DIAE experienced a positive behaviour change and increased uptake of partners and users concerning digitalization.

DIAE leveraged additional funds of USD\$ 4.650.000, for eRegistration, i.e. US\$ 2,33 for each dollar invested by the Kingdom of the Netherlands in that activity.

The annual report served as a monitoring tool to ensure regular stock taking of the progress made and also served as an accountability tool.

Sustainability: The evaluation finds that the sustainability of partnership results is likely to be high.

The **sustainability of partnership results** seems high across the four activities:

DIAE created a central IT platform for eRegistration which aims to ensure that the national profiles created under the partnership will be sustained.

Demand for using research on FDI and international taxation emerges on how to factor in the international minimum tax in countries' economic strategies, for example in Thailand or the Dominican Republic. Besides, the research is included in UNCTAD's Paragraph 166 (P166) course on key international economic matters, for further dissemination to policymakers.

DIAE's work on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" institutionalized results in the OECD's FDI policy toolkit, using a DIAE-developed conceptual framework to measure impact of multinationals on gender policies and practices.

IIA: new BITs supported by DIAE contain a sustainability dimension given their SDG focus. For the upscaling of DIAE's work, UN regional commissions could be a natural counterpart in the UN Secretariat, with their shared SDG focus and added value of field presences.

The **sustainability of knowledge and capacities** gained appears high:

Involving local actors in the eRegistration process from the beginning created ownership. Training of trainers institutionalized technical capacities.

The follow-up survey of participants from UNCTAD's P 166 course, module 3 on International Tax Reforms and FDI gathered that: 89% of participants use new skills and knowledge, 94% have more confidence concerning the topic and 72% detected better organizational performance.

Gender: DIAE benefitted from a strong partnership with academia and international organizations such as the World Bank, increasing its internal knowledge of gender-sensitive policies and practices.

As IIAs are constantly evolving, periodic DIAE capacity building and mentoring of national stakeholders seems required.

Gender mainstreaming and human rights are addressed in the partnership-funded activities to varying degrees.

eRegistration platforms show the significant reach to women in the countries benefitting from partnership funding in Benin (33%), Bhutan (52%) and El Salvador (56%). With the focus on micro and small enterprises, DIAE's support reaches poorer tranches of society in developing countries where people are operating more in informality.

DIAE's research on FDI and international taxation is indirectly reaching women, as it contributes to the business formalization in developing countries where female-led micro and small enterprises are more frequently exposed to informality. DIAE addressed unequal access of policy makers from developing countries to the global discussion on international minimum tax.

DIAE's research on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" serves as a practical implementation example of UNCTAD's gender policy. The research addressed inequality and the access of women to their economic rights.

IIA: Model treaties contain gender provisions. UNCTAD started with recommending the promotion of investment for gender empowerment after UNCTAD's gender policy was enforced. Countries interested in investors' behaviour concerning human rights and the SDGs consult DIAE for their model BITs given UNCTAD's mandate.

Disaggregation of data: UNCTAD's annual progress reports contain data disaggregated by sex, age and geographic location. This is the case for the eRegistrations users. The evaluation found sporadic evidence of reporting on the female and male participation in partnership-funded events in annual reports to the Kingdom of the Netherlands.

SUMMARY MATRIX OF FINDINGS, EVIDENCE, AND RECOMMENDATIONS

Findings ² : problems and issues identified	Evidence ³	Recommendations ⁴
<p>Relevance: Activities funded under the Netherlands-UNCTAD partnership agreements are consistent with the scope and objectives of the Partnership and additional and complementary to regular programme budget. Those activities are part and parcel of DIAE's results chain/Theory of change. Partnership-funded activities focused on Least Developed Countries, and structurally weak and vulnerable economies. The activities funded under the Netherlands-UNCTAD partnership contribute to the donor's Theory of Change. The added value of the partnership for DIAE is high.</p>	<p>Document review; Theory of Change validation, On-line survey; telephone Interviews.</p>	<p>R1: The donor is encouraged to continue the multi-year, unearmarked funding to allow DIAE to meet evolving member States' demands. <i>Prioritization: very high: next 3- 6 months</i></p>
<p>Coherence: The activities implemented under the partnership contribute to SDGs 8.2, 8.3, 9.3, 10.2, 10b, 16.5, 16.6, 17.1, 17.3, and 17.14. Partnership-funded activities are closely aligned to UNCTAD's objectives under sub-theme 2 outlined in the Nairobi Maafikiano adopted by UNCTAD 14 for the period 2016-2021. The tax-related work figures as a strong element for DIAE in the Bridgetown Covenant (adopted in October 2021). The partnership is consistent with the donor's mission and the policy note <i>Investing in Global Prospects</i> (2018).</p>	<p>Document review; telephone Interviews.</p>	<p>No recommendation.</p>
<p>Effectiveness: Under priority area 1, sustainable investment, of the partnership, DIAE increased the capacity of government agents such as national Ministries of Finance, Investment or Foreign Affairs but also of regional bodies such as COMESA, ECOWAS and the League of Arab States in topics such as IIA reform and BIT review, by providing tools and capacity building. The partnership's priority area 3, Good governance for private sector development, resulted in a profound cooperation with tax authorities in countries like Benin, El Salvador, Ghana, Jordan, Nigeria, Zambia, and Zimbabwe. How results were achieved: overall, stakeholders commented on the excellent quality of DIAE research and its technical assistance, combined with the long-standing cooperation with UNCTAD as a neutral multilateral agent. The evaluation found appreciation for the leadership of the DIAE's director and senior managers and confidence in DIAE's technical staff. SDGs: DIAE activities contribute to all relevant SDG indicators, with particular focus on LDCs. The evaluation was unable to assess the likelihood of impact, given that the partnership-funded activities were still ongoing when this evaluation started. Unintended effects include the endorsement of the Prime Minister of Pakistan on model BITs and the significant increase of the use of single windows in countries like Benin, Bhutan, or El Salvador during the COVID-19 lockdowns. Lessons learned and good practices are mainly related to working in the COVID-19 context and digital government. One good practice addresses the involvement of embassies of the Kingdom of the Netherlands in partnership-funded activities.</p>	<p>Document review; On-line survey; telephone Interviews.</p>	<p>R2: DIAE should develop partnership-specific performance indicators and targets in its monitoring framework for the second partnership (2023-2026) with the Kingdom of the Netherlands. This would allow a more focused results-based management of the partnership and facilitate its evaluation. Indicators to be selected should be within the reach of the DIAE and its timeframe for the output level. <i>Prioritization: very high: next 3- 6 months</i></p> <p>R3: DIAE should keep systematically invite embassies of the Kingdom of the Netherlands to its country-level activities funded under the partnership. For regional and global events, Ministry of Foreign Affairs members should be kept invited as speakers and panellists. This approach would further increase synergies with the Kingdom of the Netherlands, building on good practices during the first partnership. This good practice with the Kingdom of the Netherlands should be replicated with other DIAE donors. <i>Prioritization: very high: next 3- 6 months</i></p>

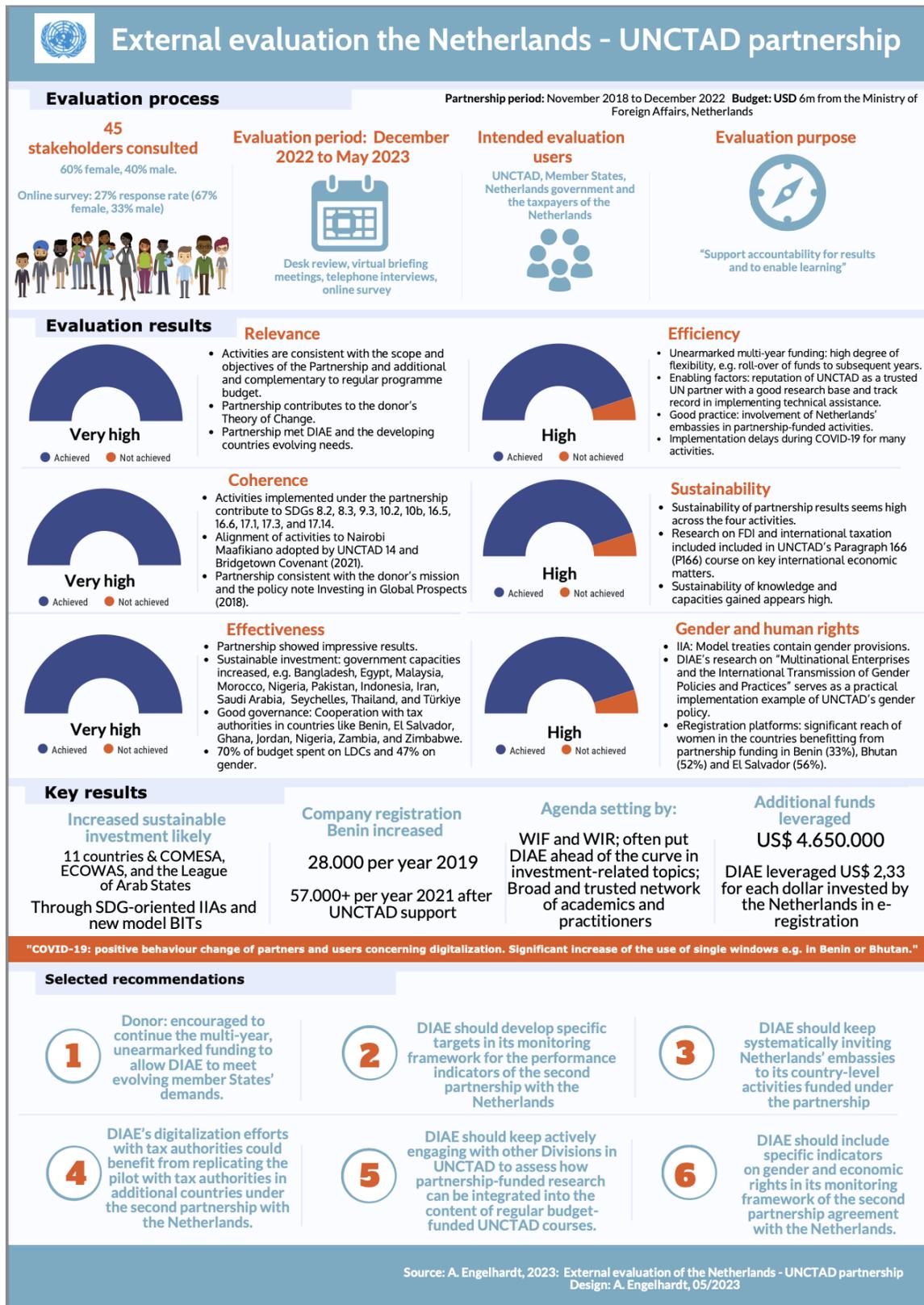
² A finding uses evidence from data collection to allow for a factual statement.

³ Sources that substantiate findings

⁴Recommendations are proposals aimed at enhancing the effectiveness, quality, or efficiency of a project/programme; at redesigning the objectives; and/or at the reallocation of resources. For accuracy and credibility, recommendations should be the logical implications of the findings and conclusions.

<p>Efficiency: The unearmarked multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the roll-over of funds to subsequent years, as required. A common enabling factor for all activities under the partnership funding was the reputation of UNCTAD as a trusted UN partner with a good research base and track record in implementing technical assistance. Challenges identified for partnership activity implementation included internal coordination challenges in host ministries. COVID-19 largely affected activity implementation negatively but for work on eRegistration, where DIAE experienced a positive behaviour change and increased uptake of partners and users concerning digitalization. DIAE leveraged additional funds of USD\$ 4.650.000, for eRegistration, i.e.USD\$ 2,33 for each dollar invested by the Kingdom of the Netherlands in that activity. The annual report served as a monitoring tool to ensure regular stock taking of the progress made and also served as an accountability tool.</p>	<p>Document review; telephone Interviews.</p>	<p>R4: Under the second partnership with the Kingdom of the Netherlands, DIAE should replicate the benefits achieved through the use of digital tools such as eRegistration (to advance the non-code platform piloted in Bhutan in additional countries), the eAccounting tool (in Uganda and Nigeria) and other tools for tax authorities (in El Salvador in additional countries). <i>Prioritization: very high: next 3-6 months</i></p> <p>R5: DIAE should systematically document the funds leveraged through partnership-funded activities. This data should be prominently included in the Annual Reports to the Kingdom of the Netherlands. <i>Prioritization: medium: next 6-12 months</i></p>
<p>Sustainability The sustainability of partnership results seems high across the four activities</p> <p>DIAE created a central IT platform for eRegistration which aims to ensure that the national profiles created under the partnership will be sustained. Demand for using research on FDI and international taxation emerges on how to factor in the international minimum tax in countries' economic strategies, for example in Thailand or the Dominican Republic. Besides, the research is included in UNCTAD's Paragraph 166 course on key international economic matters, to be further disseminated.</p> <p>The sustainability of knowledge and capacities gained appears high.</p> <p>Involving local actors in the eRegistration process from the beginning created ownership. Training of trainers institutionalizes technical capacities. The follow-up survey of participants from UNCTAD's P 166 course, module 3 on International Tax Reforms and FDI gathered that: 89% of participants use new skills and knowledge, 94% have more confidence concerning the topic and 72% detected better organizational performance.</p>	<p>Document review, On-line survey, telephone Interviews.</p>	<p>R6: DIAE: Given the positive effect of the partnership funding on UNCTAD regular programme and capacity building activities, DIAE should keep actively engaging with other UNCTAD divisions and external stakeholders, such as the United Nations regional commissions, academia and civil society, to promulgate partnership-funded research, for example on gender. <i>Prioritization: medium: next 6-12 months</i></p>
<p>Gender and human rights: eRegistration platforms show the significant reach of women in the countries benefitting from partnership funding in Benin (33%), Bhutan (52%) and El Salvador (56%). With the focus on micro and small enterprises, DIAE's support reaches poorer tranches of society in developing countries where people are operating more in informality. DIAE's research on FDI and international taxation is indirectly reaching women, as it contributes to the business formalization in developing countries where female-led micro and small enterprises are more frequently exposed to informality. DIAE addressed unequal access of policy makers from developing countries to the global discussion on international minimum tax. DIAE's research on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" serves as a practical implementation example of UNCTAD's gender policy. The research addressed inequality and the access of women to their economic rights. IIA: Model treaties contain gender provisions. UNCTAD started with recommending the promotion of investment for gender empowerment after UNCTAD's gender policy was enforced. Countries interested in investors behaviour concerning human rights and the SDGs consult DIAE for their model BITs given UNCTAD's mandate. Disaggregation of data: UNCTAD's annual progress reports contain data disaggregated by sex, age and geographic location. This is the case for the eRegistrations users. The evaluation found sporadic evidence of reporting on the female and male participation in partnership-funded events in annual reports to the Kingdom of the Netherlands.</p>	<p>Document review, On-line survey, telephone Interviews.</p>	<p>R7: DIAE should include specific indicators on <i>gender</i> and <i>economic rights</i> in its monitoring framework of the second partnership agreement with the Kingdom of the Netherlands to further guide its activities and strengthen reporting on both topics. <i>Prioritization: very high: next 3-6 months</i></p>

Figure I: Infographic - Overview of the project and main evaluation results



I. INTRODUCTION

This document constitutes the evaluation report of the External Evaluation of the strategic partnership between the Ministry of Foreign Affairs of the Kingdom of the Netherlands and the United Nations Conference for Trade and Development (UNCTAD) (hereafter referred to as "the Netherlands-UNCTAD Partnership or "the Partnership").

UNCTAD's Division of Enterprise and Investment (DIAE) and Division on Technology and Logistics (DTL) jointly implemented the Netherlands – UNCTAD Partnership, which was funded by the Ministry of Foreign Affairs of the Kingdom of the Netherlands with a budget of US\$ 6 million over four years (2019-2022).

1.1 Partnership Background

The partnership agreement states that it will have a duration of four years (2019-2022) with a total budget of US\$ 6 million, i.e., US\$ 1.5 million per year. In year four, the partnership was reviewed and renewed.

The partnership agreement⁵ specifies that the partnership's overall objectives should be consistent with the donor's mission, which is to accelerate sustainable and inclusive economic growth so as to foster the creation of employment, especially for youth and women; increase productivity; strengthen skills; disseminate technology; and enhance domestic infrastructure.

The partnership contains two pillars: a) an annual policy dialogue (on substantive and governance issues) and b) the implementation of agreed activities.

Annex B of the signed partnership agreement ("Partnership contours) outlines three priority themes: 1) Investment for Sustainable Development; 2) E-commerce and digital economy; and 3) Good governance for private sector development. This evaluation covers the priority themes which DIAE implemented (priority themes 1 and 3). Priority theme 2, implemented by DTL, already benefitted from an evaluation in 2021⁶.

Concerning the two priority themes under evaluation, i) Investment for Sustainable Development; ii) Good governance for private sector development implemented by DIAE, the partnership agreement makes the following specifications⁷:

i) Investment for Sustainable Development (priority theme 1)

"Over the past 20 years, Foreign Direct Investment (FDI) has become an engine of economic growth in many developing countries. Even in Least Developed Countries (LDC), FDI flows

⁵ UNCTAD, Ministerie van Buitenlandse Zaken, 2018: Agreement between the Minister of Foreign Trade and Development Cooperation and the United Nations Conference for Trade and Development, Annex B, page 2.

⁶ UNCTAD, 2021: Independent programme evaluation: UNCTAD's E-Commerce and Digital Economy Programme.

⁷ Ibid, page 3

generate the most needed employment opportunities and income, bringing new technologies, technical and managerial skills, market access, and finance to develop productive capacities. However, many LDCs have a weak infrastructure for attracting FDI.

Faced with common global economic, social, and environmental challenges, the post-2015 development agenda and the sustainable development goals (SDGs) require a significant scaling up of investment. UNCTAD has proposed a transformative agenda for investment in the SDGs that can mobilize and channel investment into SDG sectors and maximize its impact.

UNCTAD's DIAE is the focal point within the United Nations system for all investment and enterprise development issues. It conducts cutting-edge policy analysis, provides technical assistance, and builds international consensus on investment and enterprise. It has two flagship products - the World Investment Report and the World Investment Forum.

The Ministry is keen to support the long-term development of the international investment policy regime to support the overall SDGs.

Focus areas:

- Support developing countries to mobilize international investment required for local entrepreneurship in a context of sustainable development.
- Support UNCTAD's key role in setting the international agenda on sustainable investment issues.
- Further, the work on investment facilitation.
- Ensure that gender aspects are part and parcel of the global debate on sustainable investment".

ii) Good governance for private sector development (priority theme 3)⁸

The Addis Ababa Action Agenda defines a global Framework for Financing Development and identifies a number of sources for revenue to finance the SDGs. One of these sources is the private sector, a crucial actor in sustainable development and poverty reduction. In lower and middle-income countries, however, the preconditions for doing business are often poor, and smaller entrepreneurs, in particular, have difficulty starting or continuing to grow. Unclear legislation and regulations, bad governance, and corruption must be tackled: they encourage arbitrariness, such as when handling permits. A level playing field is crucial for investments and does justice to companies and foreign investors who undertake corporate social responsibility.

The policy note "Investing in Global Prospects" (2018) confirms the Kingdom of the Netherlands' objective to contribute to sustainable and inclusive economic growth in developing countries. This can be done by building and strengthening countries' capacities in designing and implementing effective national and international policies, regulations, and procedures aiming at establishing an enabling environment for private sector development to strengthen competitiveness; and promoting investment for sustainable development. These efforts promote equal opportunities and access for female entrepreneurs and employees.

An enabling environment for businesses and investors is crucial for the process of formalization and growth of small businesses in low-income countries, which is a prerequisite for long-term

⁸ UNCTAD, Ministerie van Buitenlandse Zaken, 2018: Agreement between the Minister of Foreign Trade and Development Cooperation and the United Nations Conference for Trade and Development, Annex B, page 4.

improvement in the mobilization of domestic public resources through the collection of taxes – funds that can be used for, for example, healthcare and education. This requires financial and technical resources, knowledge, and suitable personnel.

UNCTAD is the main UN body that focuses on the nexus between the business and investment climate on the one hand and domestic resource mobilization on the other. UNCTAD's investment division has particular expertise in addressing challenges associated with improving economic governance in private sector development, improving the business and investment climate, and strengthening local institutions.

Priority areas:

- Strengthening local economic governance to attract quality FDI and maximize its benefits for sustainable development.
- Reducing business, investment & trading costs; tackle concrete barriers/hurdles for investors and/or local businesses in economic governance; and providing cost-effective solutions. Pay particular attention to barriers to female entrepreneurs.
- Building government capacity to improve the business environment and investment climate.

Partnership implementation and Monitoring and Evaluation (M&E)

The partnership agreement makes explicit reference to monitoring the partnership, including the development of a Theory of Change (ToC) with linkages to the Dutch Development Results.⁹

The Partnership Agreement specifies concerning results-based management¹⁰: "UNCTAD operates a results-based management (RBM) system that places extra emphasis on impact generation. The Ministry requests that UNCTAD develop a Theory of Change (ToC) for the partnership, indicating results at the output level per activity and at the outcome level cross-project and partnership level. This ToC and the associated outputs and outcomes should be established to align with the yearly published Dutch Development Results in Perspective and specifically to the DDE ToC linkages about the impact on:

Sustainable investment

- Indicator: increased capacity to attract sustainable investment
- Indicator: increased sustainable investment

Good governance for private sector development

- Indicator: cooperation with tax authorities
- Indicator: laws, regulations, and policy plans enacted or adopted
- Indicator: Supported economic institutions (# strengthened organizations)

⁹ www.dutchdevelopmentresults.nl

¹⁰ UNCTAD, Ministerie van Buitenlandse Zaken, 2018: Agreement between the Minister of Foreign Trade and Development Cooperation and the United Nations Conference for Trade and Development, Annex B, page 5

At the partnership level, the following indicators were suggested by the Kingdom of the Netherlands:

- Leverage: follow up operations informed and enabled
- Focus on cross-cutting issues: % of project implementation spend on gender;
- % of project implementation spent on youth-related activities
- Focus on Priority Countries: % of project implementation spent in LDCs.

Monitoring of the progress of the Partnership against these indicators in the ToC will be done on a yearly basis and will be discussed during the yearly policy dialogue. Reporting will take place following the regular reporting structures of UNCTAD."¹¹

The evaluator understands that the Netherlands-UNCTAD partnership did not use a separate results framework but that the indicators listed above were tracked as part of DIAE's regular monitoring and results-based management. As such, DIAE avoided the duplication of efforts and considered the fact that the Dutch funding was used as a coherent contribution to DIAE's workplans rather than creating separate projects¹².

1.2 Evaluation Purpose and Scope

The evaluation ToR¹³ outline the background of this evaluation as follows:

"This evaluation will constitute a terminal evaluation of the Partnership, which started in November 2018 and will end in December 2022. The project sponsor has directed that an independent evaluation is required and has made budget provisions available. The evaluation will provide accountability to UNCTAD management, the Government of the Kingdom of the Netherlands, project stakeholders, as well as member States. The main purpose of the evaluation will be to support accountability for results and to enable learning. Those stakeholders listed above are the primary evaluation users."

UNCTAD's Division of Enterprise and Investment (DIAE) and Division on Technology and Logistics (DTL) jointly implemented the Netherlands – UNCTAD Partnership, which was funded by the Ministry of Foreign Affairs of the Kingdom of the Netherlands.

The evaluator used the internationally agreed OECD/DAC criteria for this evaluation: relevance, coherence, effectiveness, efficiency, and sustainability. Furthermore, the criterion of gender and human rights is added. The impact criterion is not considered in this evaluation, as the time lag is too short between the end of the partnership in December 2022 and the conduct of the evaluation during the first quarter of 2023. Moreover, the evaluation budget and timeframe do not allow for a more in-depth impact evaluation approach.

The evaluation matrix in Annex 1 contains the evaluation questions for this evaluation as outlined in the ToR. Those questions are repeated in this section.

¹² Funds were used for specific activities (part of the overall programme) and the outputs of these were included in the progress/final reports.

¹³ Ibid, page 1.

1. Relevance: Was the partnership delivering on its promise?

- 1.1 Did the choice of DIAE activities and deliverables properly reflect and address partners' organizational needs?

2. Coherence: Did the partnership fit donor and UN agendas?

- 2.1 To what extent were the activities aligned with Kingdom of the Netherlands' and UNCTAD's mandates and the SDGs?

3. Effectiveness: were partnership results achieved, and how?

- 3.1 Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the partnership document? ¹⁴
- 3.2 Is there evidence of any positive and negative changes produced by the partnership, directly or indirectly, intended or unintended? Are there indications of potential impact assessed against the SDG targets supported by the project?
- 3.3 What are the lessons learned or best practices for similar future partnerships?

4. Efficiency: Were resources used appropriately to achieve results?

- 4.1 Have partnership implementation modalities and internal monitoring and control been adequate in ensuring the achievement of the expected outcomes in a timely and cost-effective manner?
- 4.2 Has the partnership leveraged in-house expertise, previous research and technical cooperation outcomes, existing databases, and other internal resources of UNCTAD and/or external collaboration from international development partners and mechanisms?

5. Sustainability: Are results lasting?

- 5.1 Have the activities and outputs been designed and implemented in such a way as to ensure maximum sustainability of the partnership's results and possible scaling up of activities?
- 5.2 Have efforts been made to sustain the knowledge and capacity gained in the partnership for future similar interventions to be carried out by UNCTAD?

6. Gender and human rights: are results equitable?

- 6.1 To what extent did the partnership's design and implementation and its activities incorporate gender mainstreaming considerations, and can evidence be identified in this regard?
- 6.2 To what extent did the partnership and its activities advance UNCTAD's efforts to promote equitable development?
- 6.3 Was data collected and disaggregated according to relevant criteria such as gender, age, ethnicity, location, or income?

¹⁴ The partnership document lists indicators but omits targets. 

The evaluator integrated human rights and gender equality in the evaluation to the extent possible, as suggested in the ToR, including through specific evaluation questions¹⁵.

Annex 1 contains the evaluation matrix for this evaluation, listing the specific evaluation questions related to each evaluation criterion, which defines the evaluation scope further.

The evaluation covered the partnership duration from November 2018 to December 2022.

An external evaluator conducted the evaluation exercise¹⁶ under the UNCTAD Independent Evaluation Unit's guidance and in coordination with the DIAE team.

1.3 Evaluation Methodology

For this evaluation, the evaluator used a theory-based evaluation methodology to address the time lag between the partnership's activities, such as capacity building, data collection and analysis, and, for example, changes in international investment.

The approach was successfully used in recent evaluations for international organizations, including UNCTAD¹⁷. A theory-based evaluation specifies the intervention logic, also called the "theory of change," tested in the evaluation process. The theory of change is built on several assumptions about how the project designers think a change will happen. Logically it is linked to the DIAE's results framework and presented in Figure III of the next section.



¹⁵ Disability inclusion is not regarded in this evaluation, as it did not figure in the partnership agreement

¹⁶ Dr. Achim Engelhardt, Monitoring and Evaluation Specialist, managing the Lotus M&E Group since 2006. He is based in Geneva and has repeatedly supported UNCTAD in evaluations over the past ten years. He was neither involved in the design nor the implementation of the project.

¹⁷ Engelhardt, A. 2016: External Terminal Evaluation of UNCTAD's Development Account Project: Business schools for impact

Engelhardt, A. 2018: Independent Project evaluation of the UN Development Account project "Strengthening the capacity of developing country policymakers, investment promotion officials and academia in two priority sectors to attract investment for sustainable and inclusive development."

Engelhardt, A., 2019: Independent evaluation "eTrade for all".

Figure II outlines the theory-based evaluation approach using a concept developed by the University of Wisconsin.

The box below lists the tailored evaluation tools and processes for the project evaluation. This mixed-methods approach aims to ensure rigorous triangulation of data. The full evaluation matrix is presented in Annex 1. **Error! Reference source not found.**

- Desk review: the partnership agreement and evidence of results achieved such as monitoring and other progress reports;
- Briefing calls with relevant DIAE units and with the Independent Evaluation Unit;
- Telephone interviews with relevant UNCTAD staff and primary partners such as the Kingdom of the Netherlands Ministry of Foreign Affairs, academic partners and investment promotion agencies using a semi-structured questionnaire;
- Statistical user analysis of online platforms such as eRegistration using available Google analytics data;
- An online survey of the beneficiaries of the Partnership's capacity building activities;
- Presentation of emerging evaluation findings to the project team, Independent Evaluation Unit, and the donor following data analysis;
- Draft report for feedback to the project team (factual validation) and Independent Evaluation Unit (quality assurance);
- Finalization of the evaluation report.

The evaluator contacted stakeholders from areas of work undertaken by DIAE with funding from the Netherlands-UNCTAD partnership, including the DIAE team. Forty-five stakeholders informed the evaluation, 60% of respondents were female and 40% male.

- 33 stakeholders participated in interviews. 58% of respondents were female, and 42% were male. Interviewees included the donor representatives (2) and the DIAE team (8). The remaining 23 stakeholders consisted of implementation partners and DIAE clients.
- 12 stakeholders participated in an online survey; 67% of respondents were female, and 33% were male. The response rate was 27%.

The evaluation matrix in Annex V specifies which data collection methods are used for the specific evaluation questions and shows the triangulation approach for each question.

1.4 Limitations

This evaluation did encounter some limitations. The available evaluation budget did not allow for travel to perform data collection in Bhutan, Benin and other countries highlighted. The survey was conducted only on one activity and so does limit generalizable results. The lack of targets for indicators and baselines in the partnership affected the level of analysis possible for the evaluation. Besides, it was too early to assess medium-term outcomes.

II. EVALUATION FINDINGS

2. Relevance: was the partnership doing the right thing?

This section addresses the evaluation criteria of relevance. The sub-criteria used comprise: i) the alignment of the partnership to DIAE results chain/theory of change; ii) relevance for the needs of DIAE and stakeholders in developing countries, and iii) alignment to donor's Theory of Change.

This section's principal sources of evidence are the document review, interviews, and the online survey.

Key findings: The partnership was very highly relevant and was doing the right thing.

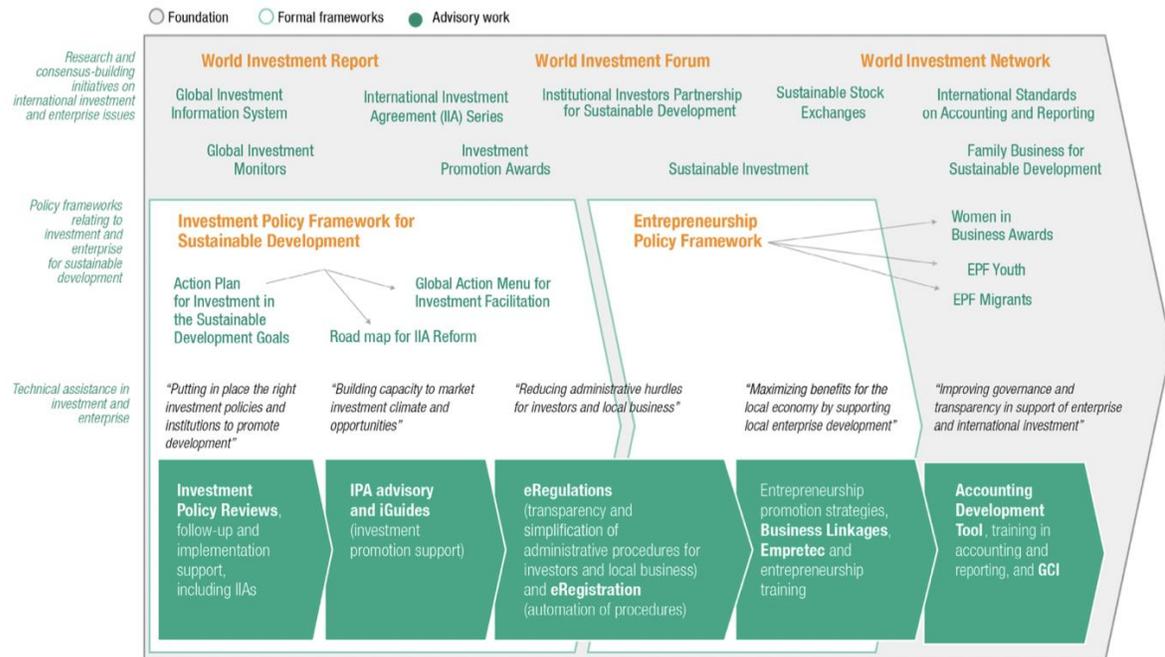
- Activities funded under the Netherlands-UNCTAD partnership agreements are consistent with the scope and objectives of the Partnership and additional and complementary to regular programme budget. Those activities are part and parcel of DIAE's results chain/Theory of change. Partnership-funded activities focused on Least Developed Countries (LDCs), structurally weak and vulnerable economies.
- The partnership met needs in DIAE and the developing countries where activities were implemented.
- The activities funded under the Netherlands-UNCTAD partnership contribute to the donor's Theory of Change.
- The added value of the partnership for DIAE is high. The multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the roll-over of funds to subsequent years.

2.1 Alignment to DIAE results chain - Theory of Change

The evaluation identified that the activities funded under the Netherlands-UNCTAD partnership agreements are consistent with the scope and objectives of the Partnership and additional and complementary to the regular programme budget. Those activities are part and parcel of DIAE's results chain/Theory of change, for example, the work on International Investment Agreements in Egypt or Seychelles or the advancement of eRegistration in Benin and Bhutan, with an additional accounting tool for eRegistration in El Salvador. Activities on International tax and investment, as well as gender and multinational enterprises, feed into the World Investment report.

Partnership-funded activities focused on Least Developed Countries (LDCs), structurally weak and vulnerable economies.

Figure III: DIAE product portfolio: policy advisory value chain, including research, consensus building, and technical assistance



2.2. Perception of partnership funding meeting DIAE and developing countries' stakeholder needs

Partnership funding went towards increasing and unmet demands from member countries for DIAE products. Interviews provided specific examples of the needs of DIAE and its stakeholders and what the partnership funding addressed. The perceptions are consistently positive.

eRegistration: In the case of eRegistration in Bhutan, the partnership funding enabled the continuation of previous work. DIAE's longer-term engagement in the country was the precondition for behaviour change, for State actors to perceive procedures from users' viewpoints and make changes accordingly. Government stakeholders confirmed the DIAE addressed needs, for example, for the digitalization of procedures, in a timely manner.

In El Salvador, a change of government that retained the single window "Cuenta MYPE (Mirco Y Pequeñas Empresas/micro and small enterprises)" was an opportune moment to keep developing eRegistration in the country, building on previous long-term support from UNCTAD.

The eRegistration platform is in use in Benin. Besides, IT work on eRegistration platform in Benin had knock-on effects on a more stable IT platform. The latter was replicated and is now also being implemented in countries like Iraq or Libya.

Gender: Work on Multinational Enterprises and the International Transmission of Gender Policies and Practices was novel in at the project start in 2018 and UNCTAD played a leadership role in

this previously unserved research field. DIAE also made a difference in approaching the topic, as mainly economists were engaged in the research and peer review, providing a valuable and different perspective to gender experts.

IIA: As for DIAE's work on eRegistration, the partnership funding enabled the Division to continue long-standing partnerships, for example, with counterparts in Egypt dating back to 2007 to reform model BITs. The additional funding enhanced DIAE's research capacities, for example, for the review of investment treaties in ECOWAS and COMESA member states. Research could also be broadened to cover investment and climate change issues.

International investment and taxation: The partnership funding enabled DIAE to engage on the topic of international investment and taxation ahead of other international organizations. DIAE was the first to publish on the topic, putting UNCTAD in a leadership role. The funding enabled DIAE to accelerate the report production to substantiate policy recommendations while discussion on tax reform took place.

A stakeholder from Asia stated that UNCTAD's presentation on international investment and taxation opened a dialogue between stakeholders from different continents.

2.3 Alignment to donor Theory of Change

The activities funded under the Netherlands-UNCTAD partnership contributed to the donor's Theory of Change (see Annex 6) of the Kingdom of the Netherlands' Ministry of Foreign Affairs Sustainable Economic Development Department (DDE). While the donor's ToC was created only towards the end of the partnership period, DIAE's contribution is still worth highlighting.

DIAE contributed to DDE's strategic outcome on favourable business climate by i) adjusting policies, laws, rules, and regulations (for example, simplifying regulations through eRegulations in Benin, Bhutan, and El Salvador. Another example is working on International tax and investment, which informed the government in the Dominican Republic), ii) government supported in formulating policy and legislation (for example, support for Investment Policy development in El Salvador); iii) supported inclusive trade and investment agreements (for example, IIA reform with new model Bilateral Investment Treaties (BITs) in Egypt and Seychelles, and iv) larger group of female and young entrepreneurs supported (for example, through work on multinational enterprises and gender policies or eRegulations in Benin, Bhutan, and El Salvador, including the accounting tool for eRegistration in El Salvador.

3. Coherence: did the partnership fit?

This section addresses the evaluation criteria of coherence. The sub-criteria used comprise: i) alignment to SDGs ii) alignment to UNCTAD mandate, and iii) alignment to donor’s mandate.

Key findings: The partnership was closely aligned to DIAE’s work programme, the overall UNCTAD and donors mandates and with contribution to SDGs.

- The activities implemented under the partnership contribute to SDGs 8.2, 8.3, 9.3, 10.2, 10b, 16.5, 16.6, 17.1, 17.3, and 17.14.
- Partnership-funded activities are closely aligned to UNCTAD’s objectives under sub-theme 2 outlined in the Nairobi Maafikiano adopted by UNCTAD 14 for the period 2016-2021. The tax-related work figures as a strong element for DIAE in the Bridgetown Covenant (adopted in October 2021).
- The partnership is consistent with DDE’s mission and the policy note Investing in Global Prospects (2018).

3.1 Alignment to SDGs

The evaluation finds the DIAE’s activities under the Netherlands-UNCTAD partnership are closely aligned with the SDGs. This finding is valid for both DIAE priority themes: priority theme 1 (Investment for Sustainable Development) with activities on FDI and international taxation, gender, and International Investment Agreements (IIA) and priority theme 3 (Good governance for private sector development) with activities on Business and investment facilitation/eRegulations.

Figure IV presents the alignment of DIAE activities implemented under the Netherlands-UNCTAD partnership and their contribution to SDG indicators. The table is complemented with the evaluator’s comments *in italics*.

Figure IV: SDG alignment of partnership activities

SDG	SDG indicator and comments
Priority theme 1 (Investment for Sustainable Development): FDI and international taxation, gender, and IIA	
	
8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including through a focus on high-value-added and labour-intensive sectors	8.1.1 Annual growth rate of real GDP per capita <i>(Increase through FDI and SDG-focused IAAs)</i>
10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status	10.2.1 Proportion of people living below 50 percent of median income by sex, age, and persons with disabilities <i>(Increase through women in multinational enterprises and spillover effects)</i>

<p>10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular, least developed countries, African countries, small island developing States, and landlocked developing countries, in accordance with their national plans and programmes</p>	<p>10.b.1 Total resource flows for development, by recipient and donor countries and type of flow (e.g., official development assistance, foreign direct investment, and other flows)</p> <p><i>(Increase through FDI and SDG-focused IIAs)</i></p>
<p>17.3 Mobilize additional financial resources for developing countries from multiple sources</p>	<p>17.3.1 Additional financial resources mobilized for developing countries from multiple sources</p> <p><i>(Increase through FDI and SDG-focused IIAs)</i></p>
<p>17.14 Enhance policy coherence for sustainable development</p>	<p>17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development</p> <p><i>(Increase through SDG-focused IIAs)</i></p>
<p>Priority theme 3 (Good governance for private sector development: eRegulations)</p> 	
<p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services</p>	<p>8.3.1 Proportion of informal employment in total employment by sector and sex</p> <p><i>(Decrease through the formalization of businesses)</i></p>
<p>9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets</p>	<p>9.3.1 Proportion of small-scale industries in total industry value added</p> <p><i>(Increase through the formalization of businesses)</i></p>
<p>16.5 Substantially reduce corruption and bribery in all their forms</p>	<p>16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official or were asked for a bribe by those public officials during the previous 12 months</p> <p><i>(Decrease through transparency in business registration with fewer administrative steps and entirely done online)</i></p>
<p>16.6 Develop effective, accountable, and transparent institutions at all levels</p>	<p>16.6.2 Proportion of the population satisfied with their last experience of public services.</p> <p><i>(Increase through cheaper and quicker business registration)</i></p>
<p>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection</p>	<p>17.1.1 Total government revenue as a proportion of GDP, by source.</p> <p><i>(Increase through tax revenues by facilitating online tax payments of SMEs)</i></p>

3.2 Alignment to UNCTAD mandate

The partnership-funded activities are closely aligned to UNCTAD's objectives outlined in the Nairobi Maafikiano adopted by UNCTAD 14 for the period 2016-2021.

In its Decision 529 (LXIII) of December 2016, the Trade and Development Board "reiterates the relevance of the technical cooperation pillar of UNCTAD, as reaffirmed in the Nairobi Maafikiano, in contributing to inclusive development in the context of the 2030 Agenda for Sustainable Development and in achieving the Sustainable Development Goals".

As the focal point within the United Nations system for the integrated treatment of trade and development and interrelated issues in the areas of finance, technology, investment, and sustainable development (see paragraph 12 of the Nairobi Maafikiano), UNCTAD addresses these issues in a mutually complementary fashion, including through its technical cooperation activities.

More specifically, partnership-funded activities contribute to the following objectives of the Nairobi Maafikiano under sub-theme 2 (Promoting sustained, inclusive and sustainable economic growth through trade, investment, finance and technology to achieve prosperity for all):

- c) Support developing countries, upon their request, in the formulation and implementation of national trade policy and regulatory frameworks and their integration into national development strategies and macroeconomic policies, thus contributing to an enabling environment at all levels for inclusive and sustainable development;
- p) Support responsible investment initiatives, including the Sustainable Stock Exchanges and Business Schools for Impact initiatives, building on its action plan for investing in the Sustainable Development Goals, to channel investment into Sustainable Development Goals sectors and to continue its work on corporate social responsibility, including through accountability initiatives that take into account social and environmental concerns;
- q) Develop and promote a new generation of investment promotion and facilitation strategies, institutions and best-practice policies to align investment with inclusive and sustainable development objectives;
- r) Continue assisting developing countries in translating the UNCTAD Investment Policy Framework for Sustainable Development into national action plans and toolkits, through investment policy reviews, investment promotion, investment guides and other related products. It should continue to help countries to promote enterprise development and entrepreneurship, reduce bureaucratic barriers and streamline business registration, through the Entrepreneurship Policy Framework, Empretec and the Business Facilitation Programme;
- bb) Reinforce its work on the links between gender equality, women's and girls' empowerment and trade and development, and support member States in the design and implementation of policies and the establishment of institutions that support women's economic empowerment, economic security and rights, and enhance their economic opportunities;

3.3 Alignment to Kingdom of the Netherlands' policy mandate

The Netherlands-UNCTAD partnership is consistent with DDE's mission, which is to accelerate sustainable and inclusive economic growth so as to foster the creation of employment, especially for youth and women; increase productivity; strengthen skills; disseminate technology; and enhance domestic infrastructure.

The policy note *Investing in Global Prospects* (2018)¹⁸ confirms the Kingdom of the Netherlands objective to contribute to sustainable and inclusive economic growth in developing countries. This by building and strengthening their capacities in designing and implementing effective national and international policies, regulations and procedures aiming at establishing an enabling environment for private sector development to strengthen competitiveness; and promoting investment for sustainable development. Throughout these efforts, the Kingdom of the Netherlands reinforce that female entrepreneurs and employees have equal opportunities and access.

In this context, an enabling environment for businesses and investors is crucial for the process of formalization and growth of small businesses in low-income countries, which is a prerequisite for long-term improvement in the mobilization of domestic public resources through the collection of taxes – funds that can be used for, for example, healthcare and education.

Section 2.3 outlines how DIAE contributed to DDE's strategic outcome on favourable business climate.

¹⁸ (June 2018, [Investing in Global Prospects | Policy note | Government.nl](#))

4. Effectiveness: were results achieved, and how?

This section assesses the project results' achievement using four sub-criteria: i) results at the output, outcome, and goal level; ii) likelihood of impact and contribution to SDGs; iii) unintended effects; iv) lessons learned and good practices.

The principal data sources for this section are the document review, interviews, and the online survey.

Key findings: The partnership showed impressive results. In the absence of performance targets the evaluation focused on assessing achievements rather than measuring results.

- Under **priority area 1, sustainable investment**, of the partnership, DIAE increased the capacity of government agents such as national Ministries of Finance, Investment or Foreign Affairs (Bangladesh, Egypt, Malaysia, Morocco, Nigeria, Pakistan, Indonesia, Iran, Saudi Arabia, Seychelles, Thailand, and Türkiye) but also of regional bodies such as COMESA, ECOWAS and the League of Arab States in topics such as IIA reform and BIT review, by providing tools and capacity building.
- The partnership's **priority area 3, Good governance for private sector development**, resulted in a profound cooperation with tax authorities in countries like Benin, El Salvador, Ghana, Jordan, Nigeria, Zambia, and Zimbabwe.
- **How results were achieved:** overall, stakeholders commented on the excellent quality of DIAE research and its technical assistance, combined with the long-standing cooperation with UNCTAD as a neutral multilateral agent. The evaluation found appreciation for the leadership of the DIAE's director and senior managers and confidence in DIAE's technical staff.
- **SDGs:** DIAE activities contribute to all relevant SDG indicators, with particular focus on LDCs.
- The evaluation was unable to assess the **likelihood of impact**, given that the partnership-funded activities were still ongoing when this evaluation started.
- **Unintended effects** include the endorsement of the Prime Minister of Pakistan on model BITs and the significant increase of the use of single windows in countries like Benin, Bhutan, or El Salvador during the COVID-19 lockdowns.
- **Lessons learned and good practices** are mainly related to working in the COVID-19 context and digital government. One good practice addresses the involvement of Kingdom of the Netherlands' embassies in partnership-funded activities.

4.1 Overview of achievement of partnership objectives

The evaluation's inception report presented a template to assess progress against partnership indicators, as presented in Figure V below. The results for each of those indicators are presented hereafter. As the partnership agreement omits specific targets, the following assessment states achievements rather than measuring results.

Under **priority area 1, sustainable investment**, of the partnership, DIAE increased the capacity of government agents such as national Ministries of Finance, Investment, or Foreign Affairs but also of regional bodies such as the Common Market for Eastern and Southern Africa (COMESA), the Economic Community of West African States (ECOWAS), and the League of Arab States in topics such as IIA reform and BIT review. Countries benefitting included Bangladesh, Egypt,

Malaysia, Morocco, Nigeria, Pakistan, Indonesia, Iran, Saudi Arabia, Thailand, and Türkiye, as well as the member States of COMESA, ECOWAS, and the League of Arab States.

The contribution of DIAE to increased sustainable investment is likely through SDG-oriented IIAs and new model BITs, which DIAE promoted in the countries and regional bodies listed above.

Figure V: Level of achievement of partnership output indicators

Partnership indicator	Achievement
Priority area 1: Sustainable investment	
Increased capacity to attract sustainable investment	<p>IIA reform workshops</p> <ul style="list-style-type: none"> Ministry of Investment of Saudi Arabia Ministry of Foreign Affairs of Thailand Ministry of Foreign Affairs and the Board of Investment of Pakistan <p>UNCTAD-Ministry of Finance of Morocco workshop on Investment Facilitation</p> <p>UNCTAD- Egypt’s General Authority for Investment (GAFI): workshop on international investment policy reform</p> <p>UNCTAD-League of Arab States cooperation on a new Arab Regional Investment Agreement</p> <p>Review of the international legal framework for investment in COMESA countries</p> <p>Review of the international legal framework for investment in ECOWAS countries</p> <p>Seychelles’ Ministry of Investment, Industry and Entrepreneurship Development: BIT review</p> <p>UNCTAD-D8 Organization of Economic Cooperation workshop on IIAs and public health (Bangladesh, Egypt, Indonesia, Iran, Malaysia, Nigeria, Pakistan, and Türkiye).</p> <p>UNCTAD-IIED workshop on International Investment Agreements and climate action</p> <p>World Investment Forum 2021: attended by 8,000 participants. It attracted 12 heads of State and government, 54 ministers, 24 heads of international organizations, and 70 CEOs of multinationals and of stock exchanges, pension, sovereign wealth funds, family businesses, and other executives.</p>
Increased sustainable investment	Methodological limitations did not allow separate reporting on this indicator
Priority area 3: Good governance for private sector development	
Cooperation with tax authorities	<p>eRegistration: cooperation with eight national or sub-national tax authorities</p> <ul style="list-style-type: none"> Benin Tax Department (work on electronic data exchange) El Salvador Small Business Administration (work on automatic generation of financial statements, invoices, and tax declarations) El Salvador, municipal authorities of Santa Ana: online tax declaration system <p>The digital accounting tool developed in El Salvador to support the tax declaration part of the programme is being piloted further with tax authorities in Zimbabwe, Ghana, Nigeria, Zambia, and Jordan.</p>
Laws, regulations, and policy plans enacted or adopted	<p>Simplification of regulations and subsequent business registration in five countries: four LDCs (Benin, Bhutan, Burkina Faso, Mali) and El Salvador:</p> <ul style="list-style-type: none"> • Single window for business registration with MonEntreprise.bj in Benin

	<ul style="list-style-type: none"> • Single window for tourism licences with g2b.gov.bt (Government to Business) in Bhutan • Simplification of investment procedures thanks to the portal Businessprocedures.bf in Burkina Faso • Single window for business registration with MonEntreprise.ml in Mali • Single window for business registration with miempresa.gob.sv in El Salvador
Supported economic institutions (# strengthened organizations)	<p>Business and Investment Facilitation authorities supported in five countries: four LDCs (Benin, Bhutan, Burkina Faso, Mali) and El Salvador:</p> <ul style="list-style-type: none"> • Agence de Promotion des Investissements et des Exportations in Benin • Ministry of Economic Affairs, Regional Trade Offices, Thimphu Municipality, Tourism office in Bhutan • Maison de l'Entreprise and Centre pour la Formalisation des Entreprises au Burkina Faso • Agence de Promotion des Investissements and Guichet Unique de création d'entreprise au Mali • The National Commission for Micro and Small Enterprises (CONAMYPE), the Ministry of Economy, Central Bank, in El Salvador
Partnership level	
Leverage: follow up operations informed and enabled	<p>UNCTAD's study on The International Transmission of Gender Policies and Practices: The Role of Multinational Enterprises: now serves as a background document for UNCTAD's work and technical assistance activities on gender, FDI, and development. The conceptual framework inspired related work by OECD in the context of their FDI qualities project, particularly on gender policy work. Findings of the report were presented at the WTO Public Forum's session (hybrid) "From gender research to action for a post COVID-19 resilient world". The report was also a key background document for the high-level policy panel at UNCTAD's 7th World Investment Forum in October 2021. The report's key findings were also presented at several academic events and the IMD Business school (Lausanne) executive education programme.</p> <p>Session on the implications for investment policy of ongoing reforms in international taxation (this follows a new mandate in the Bridgetown Covenant on International Taxation and Investment Policy and follows the work carried out under the Strategic Partnership in 2020 on "A guide for Tax Policymakers on IIAs");</p> <p>A new policy tool produced in partnership with the African Union and the African Economic Zones Organization: the Handbook on Special Economic Zones in Africa</p> <p>The Academic Track and the partnership with the Academy of International Business developed a new multi-disciplinary Research Agenda on Investment for Development.</p> <p>eRegistration: funding leveraged from other donors amounts to USD 4.650.000 (see efficacy section of this evaluation report)</p>
% of project implementation spent on gender	47% (e.g., Women in Business Awards, research on "Multinational Enterprises and the International Transmission of Gender Policies and Practices")
% of project implementation spent on youth-related activities	40%
% of project implementation spent in LDCs.	70%

The partnership’s priority area 3, **Good governance for private sector development**, resulted in ongoing cooperation with tax authorities in countries like Benin, El Salvador, Ghana, Jordan, Nigeria, Zambia, and Zimbabwe.

Work at the legal and regulatory level resulted in simplifying regulations and subsequent business registration in five countries, four LDCs (Benin, Bhutan, Burkina Faso, Mali), and El Salvador. In those countries, DIAE also strengthened economic institutions under the partnership agreement through capacity building and knowledge transfer.

Under eRegistration, DIAE leveraged funding from other donors amounting to USD 4.650.000, as previously stated in the report. The following paragraphs elaborate on some results achieved under the Netherlands-UNCTAD partnership.

The figure below highlights the changes achieved following the introduction of eRegistration in Benin. Changes in four key criteria emerged. The access to Investment and Export Promotion Agency eased, saving time and money. This includes scanning documentation rather than submitting prior notarized copies of those documents, which also cuts application costs.

The payment process is mobile or done by credit card, saving time queuing at the bank and handling cash. The latter also addresses the risk of corruption.

For the submission of certificates, no visit to the Investment and Export Promotion Agency is required any longer, and the submission time decreased from five days to two hours.

Finally, those facilitation measures doubled company registrations two years after installing the eRegistration system in Benin, reaching the population well beyond Benin’s capital city Cotonou with 50% of registrations from outside the capital.

In the case of Bhutan, the business registration process was reduced from 14 steps to 1 step, and the latter can now be done online, and the time for receiving a business registration decreased from 22 days to minutes. The registration fee of 1000 Bhutanese Ngultrum (US\$ 12.2) was totally removed.

Figure VI: Changes through eRegistration in Benin

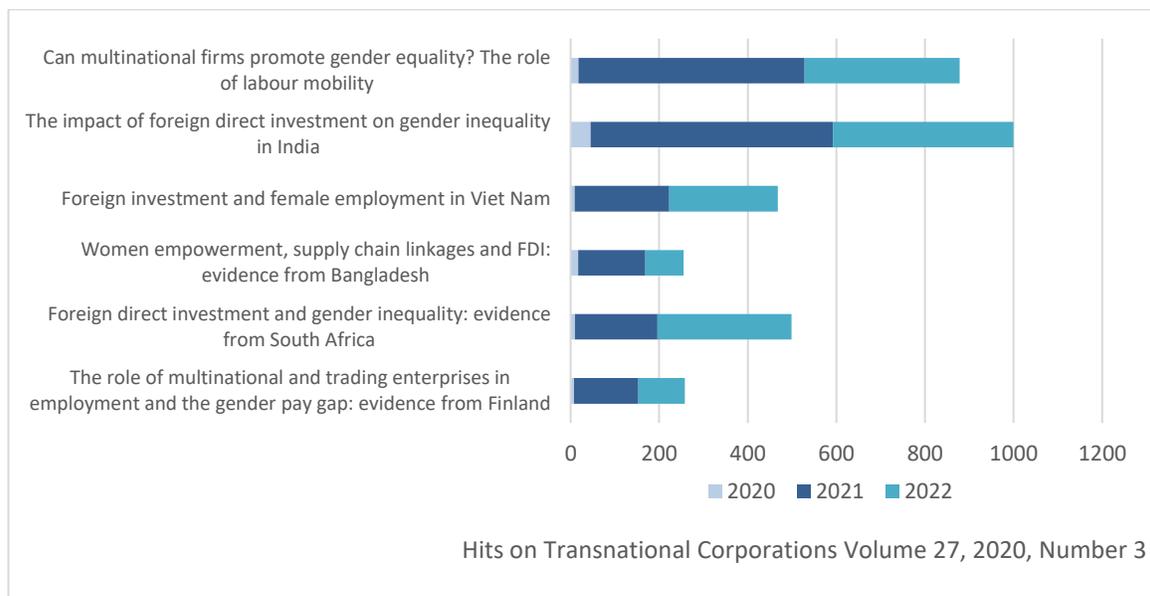
	Before	After
	Documentation Submitting prior notarized copies of 12 documents, queue at APIEx office	Scanning of 2-5 documents, submit online
	Payment Cash payment of fee after queuing at the bank	Mobile phone for using mobile money or credit card.
	Certification Collect certificates from APIEx. Time: 5 days	Receive certificates by email. Time: 2 minutes
	Registration 2019: 28.800 companies	2021: 57.000+ companies Women: 33%, Youth: 33%, Population outside capital: 50%

Source: <https://digitalgovernment.world/digital-single-windows/>, Design A. Engelhardt 03/2023

At the partnership level, DIAE successfully informed and enabled follow-up operations. The conceptual framework of UNCTAD’s study on The International Transmission of Gender Policies and Practices, for example, inspired related work by the Organization for Economic Cooperation and Development (OECD) in the context of their FDI qualities project, particularly on gender policy work.

Figure VII highlights the user interest in gender-related articles in the Transnational Corporations Volume 27, 2020, the Special issue on Multinational Enterprises and Gender Equality. This issue presented the partnership-funded research on gender and multinational enterprises. Overall, the issue on gender attracted 4487 hits with a focus on the selected articles presented in Figure VII. The article on labour mobility and the India case study showed the most interest from readers.

Figure VII: Hits on the Transnational Corporations Volume 27 with a gender focus

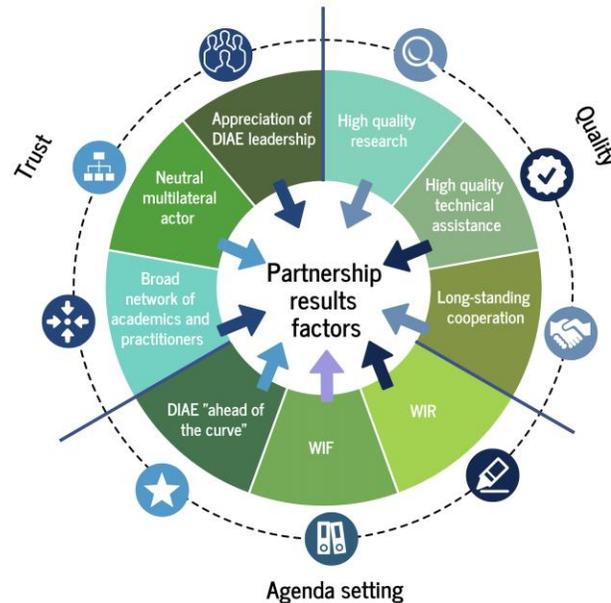


Source: Transnational Corporations Volume 27, 2020, Number 3: Special issue on Multinational Enterprises and Gender Equality

4.1.1 How results were achieved

Overall, stakeholders commented on the excellent quality of DIAE research and its technical assistance, combined with the long-standing cooperation with UNCTAD. DIAE’s agenda setting through the WIF and WIR often puts it ahead of the curve in investment-related topics. Besides, the activities funded under the partnership agreement benefitted from DIAE’s broad and trusted network of academics and practitioners. Stakeholders expressed trust in UNCTAD as a neutral multilateral actor, appreciation for the leadership of the DIAE’s director and senior managers, and confidence in DIAE’s technical staff.

Figure VIII: General factors influencing results achievement of Netherlands-UNCTAD partnership



Source: Evaluation, design, A. Engelhardt, 3/2023

Other factors influencing how results were achieved are listed below, disaggregated by activities under the partnership agreement.

FDI and international taxation: DIAE approached the OECD as a partner rather than a competitor, being a key player in the discussion around international minimum tax. The strong engagement with OECD ensured DIAE a place at the decision-making table, and OECD benefitted from UNCTAD’s network and reputation among LDCs and Middle Income Countries (MICs). Dissemination events resulted in Investment Promotion Agencies’ strong demand for technical assistance. The regional engagement was particularly meaningful when tailored to the specific countries, as observed in the case of Central Asia. DIAE’s research and the development of policy briefs brought the tax and investment communities together. They created a common understanding of concepts, which is a good basis for ongoing dialogue. In the case of the Dominican Republic, a DIAE visit facilitated the development of the National Compactivity Council’s pre-proposal on FDI and economic growth for the Presidency, moving on from a previous focus on tax incentives to an era of green investment.

eRegistration: DIAE successfully overcame a technological hurdle of eRegistration platforms, as their design ceased to be code-based due to funding the partnership agreements. Now civil servants can easily update and change their national eRegistration platforms, similar to using social media applications. This approach saved time and money for IT expert support and empowered non-IT civil servants to operate their national eRegistration platforms. COVID-19 forced governments to shift to digitalizing processes and procedures and eRegistration platforms performed during lockdowns. Civil Servants could manage the system from home, and business registrations increased rather than coming to a standstill during those lockdowns in countries like Benin or El Salvador.

Gender: DIAE’s research on Multinational Enterprises and the International Transmission of

Gender Policies and Practices distinctively used economists and investment experts as part of the research team as peer reviewers and panelists for disseminating results. The deliberate involvement of those experts, rather than pure gender specialists, enabled DIAE to broaden its research and reach an audience beyond the “usual suspects” in the gender policy community.

IAA: During the COVID-19 pandemic, DIAE also had to change the working modalities for IIA support from a presential to a virtual mode. DIAE is aware that its IT worked sufficiently well during the pandemic. At the same time, enormous differences emerge in IT investments between law firms and the UN Secretariat.

Even in virtual settings, DIAE’s trusted approach worked to enquire about clients’ backgrounds and objectives with a clear focus on change, for example, in model BITs. Once a report was produced, DIAE ensured follow-up to enable the implementation of recommendations. In the case of working with regional bodies, the use of a focal point in the counterpart proved to be helpful.

4.2 Likelihood of impact and contribution to SDGs

Overall, the DIAE activities contribute to all relevant SDG indicators, focusing on LDCs. Those LDCs comprise Benin, Bhutan, Burkina Faso, and Mali. El Salvador, Zimbabwe, Ghana, Nigeria, Zambia, and Jordan are other countries benefitting from a contribution to SDGs.

The evaluation was unable to assess the likelihood of impact, given that the partnership-funded activities were still ongoing when this evaluation started¹⁹.

Figure IX below presents the likelihood of partnership-funded activities’ contribution to SDGs using the relevant SDG indicators previously identified in this report's “coherence” section.

¹⁹ Outcomes will however be tracked as part of DIAE's overall workplan monitoring and reported on in their annual reports (as agreed through the partnership agreement).

Figure IX: Partnership contribution to SDGs

SDG indicator	Partnership contribution
Priority theme 1 (Investment for Sustainable Development): FDI and international taxation, gender, and IIA	
	
8.1.1 Annual growth rate of real GDP per capita	Through FDI and SDG-focused IAAs, for example, in Pakistan, Egypt, and Seychelles. Countries are legally protected if safeguarding the environment, public health, or labour standards.
10.2.1 Proportion of people living below 50 per cent of median income by sex, age, and persons with disabilities	Increase through women in multinational enterprises and spillover effects to the national economy, for example, in the Dominican Republic.
10.b.1 Total resource flows for development, by recipient and donor countries and type of flow (e.g., official development assistance, foreign direct investment, and other flows)	Through FDI and SDG-focused IAAs, for example, in Pakistan, Egypt, and Seychelles.
17.3.1 Additional financial resources mobilized for developing countries from multiple sources	Through FDI and SDG-focused IAAs, for example, in Pakistan, Egypt, and Seychelles.
17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development	Through work on fiscal reform in the Dominican Republic: FDI with green investment focus, e.g., on renewable energy.
Priority theme 3 (Good governance for private sector development: eRegulations)	
	
8.3.1 Proportion of informal employment in total employment by sector and sex	Through formalization of businesses using eRegistration single windows in Benin, Bhutan, Burkina Faso, El Salvador, and Mali.
9.3.1 Proportion of small-scale industries in total industry value added	Through formalization of businesses using eRegistration single windows in Benin, Bhutan, Burkina Faso, El Salvador and Mali.
16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months	Through transparency in business registration with fewer administrative steps and entirely online in Benin, Bhutan, Burkina Faso, El Salvador, and Mali.
16.6.2 Proportion of the population satisfied with their last experience of public services	Through cheaper and quicker business registration in Benin, Bhutan, Burkina Faso, El Salvador, and Mali.
17.1.1 Total government revenue as a proportion of GDP, by source	Increase through tax revenues by facilitating online tax payments of SMEs in El Salvador, Zimbabwe, Ghana, Nigeria, Zambia, and Jordan.

4.3 Unintended effects

The evaluation interviews revealed some unintended effects of the partnership. In the case of eRegistration, DIAE initially followed a process focus. Later, results emerged on awareness raising, behaviour change, and ultimately developmental impact through increasing the formalization of business sectors in member States. The significant increase in the use of single windows in countries like Benin, Bhutan, and El Salvador during the COVID-19 lockdowns was also unexpected.

Concerning IIA, the direct reach of the Prime Minister of Pakistan came as a surprise, who endorsed and adopted the model treaty ten days after DIAE's webinar with senior government officials from Pakistan.

4.4 Lessons learned and good practices

The evaluation identified lessons learned and good practices across the partnership-funded activities. Those are primarily related to working in the COVID-19 context and digital government. One good practice addresses the involvement of embassies of the Kingdom of the Netherlands in partnership-funded activities.

Lessons learned

Webinars: DIAE learned that it is beneficial to manage virtual meetings themselves. Being in control and in the position of participants lists can facilitate the interactive processes, for example, by opening chat options and virtual hand raising. Also, meeting preparations could be less bureaucratic when internally managing those virtual meetings compared to meetings organized by government.

A **robust electronic Identity Document (eID)** is the cornerstone of online government services, as learned in eRegistration activities. Linking a person to the access codes used to enter an online service or to sign for a critical operation is essential. This can be done only through physical presence or online biometric verification when the codes are issued and again when the user is requested to sign.

Service delivery: The COVID crisis has highlighted the need for online, contactless, more efficient government services to ensure business continuity. Acting upon the importance of government agencies exchanging information electronically should lead to significant improvements and simplifications in the delivery of government services.

Innovate first, regulate later: Bhutan's minister of economic affairs, Tengye Lyonpo, adopted this approach promoted by South Korea. The business licensing service was designed to be as easy and swift as possible for the users, enabling quick results, while a new regulation will be drafted based on the process.

Transparency is the cornerstone of business climate reforms: Online documentation brings unexpected bottlenecks and unlawful obligations regarding business procedures to light. In Burkina

Faso, describing procedures from the user's point of view was an unpleasant surprise for administrations. Officers deeply underestimated the impact of administrative complexity on the private sector.

Self-implementation of high-quality digital government services is possible: user-friendly online systems based on the most advanced technology can be developed by non-IT government staff in developing countries using a no-code development platform if they are provided with adequate tools and assistance.

Good practices

Involving embassies of the Kingdom of the Netherlands in partnership-funded activities raises awareness in partner countries and creates opportunities to link the multilateral funding to the Kingdom of the Netherlands's bilateral cooperation programme. Also, the embassies can support promoting partnership-funded activities in partner countries. In the case of Benin, the embassy even expressed a demand for follow-up activities. Hence, the partnership-funded activity had a catalysing seed funding effect.

Principles of good digital government underpin the success of designing, for example, eRegistration platforms:

- design the service from the user's point of view;
- request only the necessary information,
- reduce the number of screens/clicks;
- pay attention to the UI (user interface) and UX (user experience);
- store the data in a database carefully designed to provide meaningful information;
- minimize human intervention by exchanging data electronically among government agencies

5. Efficiency: were resources used appropriately to achieve programme results?

This section analyses the efficiency of the project. The following set of sub-criteria is used, as listed in the evaluation matrix: i) adequacy of implementation modalities, including enabling factors and challenges for implementation; ii) quality of monitoring and control modalities; iii) use of internal UNCTAD resources for partnership implementation; and iv) leverage of external cooperation.

This section's primary data sources are the document review, telephone interviews, and the online survey.

Key findings: DIAE used the partnership resources appropriately.

- The unearmarked multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the roll-over of funds to subsequent years, as required.
- A common enabling factor for all activities under the partnership funding was the reputation of UNCTAD as a trusted UN partner with a good research base and track record in implementing technical assistance.
- Challenges identified for partnership activity implementation included internal coordination challenges in host ministries. COVID-19 largely affected activity implementation negatively but for work on eRegistration, where DIAE experienced a positive behaviour change of partners and users concerning digitalization.
- DIAE leveraged additional funds of USD\$ 4.650.000, for eRegistration, i.e. US\$ 2,33 for each dollar invested by the Kingdom of the Netherlands in that activity.
- The annual report served as a monitoring tool to ensure regular stock taking of the progress made and also served as an accountability tool.

5.1 Adequacy of partnership implementation modalities and internal monitoring and control

DIAE highly appreciated the nature of the unearmarked partnership funding. The multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the rollover of funds to subsequent years.

Activities were based on objectives which built on the Kingdom of the Netherlands priorities' and set within a broad scope agreed upon during the annual partnership meetings.

The close involvement of the donor also through Dutch embassies in project countries and linkages with Dutch bilateral programmes was another added value of the partnership.

Finally, the annual partnership meetings and informal encounters allowed for sharing joint thinking and strategizing on pursuing objectives. The annual report served as a monitoring tool to ensure regular stocktaking of the progress made and also served as an accountability tool. Its use for planning purposes was less explicit due to the sequencing of annual reporting, which occurred six months before annual planning. Figure X summarizes the positive factors of the partnership agreement and areas with room for improvement.

Figure X: Summary – the added value of partnership agreement

Assessment level	Positive	Room for improvement
Partnership	Flexibility to address emerging member States' need.	
Partnership	Regular contacts at HQ level, with the Kingdom of the Netherlands mission in Geneva and their embassies in several project countries (e.g., Benin or Kenya).	
	Annual meetings and strategy development.	Donor feedback on annual reports. The sequence of annual reporting in March and strategic dialogue not before the autumn constrained the use of results reporting for planning The strategic dialogue had an increasing focus on the Sustainable Development Department, with less engagement of the Department For International Economic Relations (e.g., on IIAs).
Projects/ activities	Participation of Dutch government officials in IIA meetings, enhancing the visibility of the Kingdom of the Netherlands in those fora where developed countries are less present	Better access directly to the IIA Chief in the Department for International Economic Relations

5.1.1 Enabling factors and challenges for implementation

The evaluation identified some enabling factors and challenges that differed for implementing specific activities, while others were valid across activities.

A common enabling factor for all activities under the partnership funding was the reputation of UNCTAD as a trusted UN partner with a good research base and track record in implementing technical assistance. The donor valued UNCTAD's reach to developing countries beyond the reach of the Kingdom of the Netherlands bilateral cooperation programme, which constitutes a comparative advantage. Also, compared to the World Bank, with its combination of technical assistance and policy-making in the area of finance, UNCTAD's reach was seen as much more comprehensive.

“We see the value of UNCTAD for convening messages as an external and trusted partner”.

“UNCTAD is among most relevant IOs for our work on IAA and we appreciate their good research base”

Sources: beneficiaries of activities funded under the Netherlands-UNCTAD partnership

Enabling factors concerning DIAE research for gender or international tax reform were the opportune timing of the activities, which put DIAE ahead of the international discourse when the research was published. For technical assistance, as in the cases of IA and eRegistration, high-level management demand and ownership for those DIAE services were enabling factors for the successful service delivery of those nationally driven initiatives.

One case where an external factor had diverging effects on DIAE activities was COVID-19. During the pandemic, DIAE's engagement with the relevant Member States on IAA slowed down, as important personal visits were interrupted. Research in the case of gender and international taxation was also affected, as travel was interrupted. In the case of eRegistration, however, DIAE experienced a positive behaviour change among partners and users concerning digitalization. Online training was in high demand, and countries like El Salvador registered a significant increase in the use of eRegistration services. Due to the high demand for training, DIAE now engages UNITAR to institutionalize e-trainings.

Challenges identified for partnership activity implementation included internal coordination challenges in host ministries. The latter prolonged the time required feedback loops but ultimately enhanced national ownership across several ministries, as experienced in the case of eRegistration in Bhutan.

Finally, interviews revealed that fellows of the Academy of International Business are willing and able to peer review and provide inputs for DIAE research at no additional cost.

5.2 Use of internal resources for partnership implementation

The partnership was firmly based on DIAE tools and mechanisms. Hence, the evaluation finds that the use of internal resources was very high. DIAE used its existing research staff to work on gender and multinational enterprises and international tax reform. The work on IAA and eRegistration built on DIAE's workplan and leveraged long-standing relationships with host governments in countries like Bhutan, Benin, the Dominican Republic, Egypt, and El Salvador.

Stakeholders kept stressing the good professional network of DIAE management, which was used to accomplish partnership activities. The evaluation finds that the partnership was part and parcel of DIAE's overall programme of work and it supported the implementation of increasing and unmet demands with additional financial resources.

5.3 Leverage of external collaboration from national or international development partners

All activities undertaken under the partnership leveraged external cooperation.

In the case of **eRegistration**, the evaluation revealed significant co-funding leveraged due to DIAE's external cooperation, as presented in Figure **XI**. Based on the partnership investment of US\$ 2.000.000 in the area of eRegistration, and the additional funds leveraged of US\$ 4.650.000, DIAE leveraged US\$ 2,33 for each dollar invested by the Kingdom of the Netherlands. DIAE

ensured this level of co-financing due to the tried and tested eRegistration model which is ready for replication, impact data on enterprise registration following the implementation of eRegistration platforms and DIAE’s well-established donor network.

Concerning return on investment, the US\$ 500.000 invested in eRegistration in Benin has been compensated in two years, based on the additional US\$ 250.000 per year in revenues for the Government of Benin.

Figure XI: eRegistration: funding leveraged

Partner	Purpose	Co-funding
UNESCWA	DIAE work in Jordan and other countries	US\$ 600.000
World Bank DAI	DIAE work in Palestine	US\$ 1.200.000
EU	Six countries in the context of economic partnership agreements	US\$ 2.850.000
Total		US\$ 4.650.000

FDI and international taxation: DIAE’s work on international investment and tax reform brought together tax and investment experts, for example, from OECD. National investment promotion agencies engaged in the process to discuss questions of incentives in the context of the tax reform and the global minimum tax. DIAE’s cooperation with the OECD was crucial to embed its research results as part of the OECD/G20 Inclusive Framework on domestic tax base erosion and profit shifting (BEPS).

Gender: The research on Multinational Enterprises and the International Transmission of Gender Policies and Practices benefitted from a network of external cooperation partners from academia and other international organizations, such as the World Bank, complementing DIAE human resources. For the peer review and presentation of the report, other UN Secretariat actors, such as ECLAC, participated.

IIA: Work on IAA, for example, brought together national stakeholders and raised awareness, particularly among public sector stakeholders, concerning the State’s international obligations on IAAs, as observed in the cases of Egypt and Seychelles. In some IAA workshops, DIAE also benefited from the participation of senior officials from the Kingdom of the Netherlands, sharing the donor’s views and experiences.

Interviews with practitioners showed that a 20-page IIA review that DIAE offers free of charge for developing countries amounts to an equivalent of about two months of DIAE personnel salaries, i.e., between US\$ 15.000 and US\$ 20.000. This represents the cost UNCTAD would charge for an IIA review for a developed country. This cost compares to about US\$ 80.000 law firms charge countries for a 20-page IIA review and underscore the value for money the Kingdom of the Netherlands get when DIAE delivers IIA reviews to developing countries.

6. Sustainability: are results lasting?

This section analyses the sustainability of partnership results using the following sub-criteria: i) sustainability of the partnership's results and possible scaling up of activities; and ii) sustainability of the knowledge and capacity gained in the partnership by beneficiaries, UNCTAD and the Kingdom of the Netherlands for future similar interventions to be carried out by UNCTAD.

The main data sources used in this section are telephone interviews and the online survey.

Key findings: The evaluation finds that the sustainability of partnership results is likely to be high.

- The sustainability of partnership results seems high across the four activities:
 - DIAE created a central IT platform for eRegistration which aims to ensure that the national profiles created under the partnership will be sustained.
 - Demand for using research on FDI and international taxation emerges on how to factor in the international minimum tax in countries' economic strategies, for example in Thailand or the Dominican Republic. Besides, the research is included in UNCTAD's Paragraph 166 (P166) course on key international economic matters.
 - DIAE's work on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" institutionalized results in the OECD's FDI policy toolkit, using DIAE-developed conceptual framework to measure impact of multinationals on gender policies and practices.
 - IIA: new BITs supported by DIAE contain a sustainability dimension given their SDG focus. For the upscaling of DIAE's work, UN regional commissions could be a natural counterpart in the UN Secretariat, sharing the SDG focus with UNCTAD and with the added value of field presences.
- The sustainability of knowledge and capacities gained appears high:
 - Involving local actors in the eRegistration process from the beginning created ownership. Training of trainers institutionalizes technical capacities.
 - UNCTAD's P 166 course, module 3 on International Tax Reforms and FDI: 89% of participants use new skills and knowledge, 94% have more confidence concerning the topic and 72% detected better organizational performance.
 - **Gender:** DIAE benefitted from a strong partnership with academia and international organizations such as the World Bank, increasing its internal knowledge.
 - As IIAs are constantly evolving, periodic DIAE capacity building and mentoring of national stakeholders seems required.

6.1 Sustainability of the partnership's results and plans for scaling up of activities

eRegistration: DIAE created a central IT platform for eRegistration to ensure that the national profiles created under the partnership will be sustained. Financial incentives for governments to keep operating with the eRegistration platforms seem given, as those systems generate fees. Besides, the approach successfully addresses informality, and with the formalisation of businesses,

States also increase their tax revenues. In case any country wishes to opt out of the eRegistration IT platform and use a different one, data is downloaded from the database and uploaded to a new system. Hence no dependencies on UNCTAD are created.

The evaluation was keen to assess to which degree eRegistration platforms are resilient to changes in government. In the case of El Salvador, where work on a single window for business registration started in 2012, the national platform “Cuenta MYPE” still exists despite several changes in government. Also, the national counterparts were proud to share that many aspects of developing the “Cuenta MYPE” were implemented with national resources, and the UNCTAD contributions were used as seed funding for accessing other donors to keep improving the services of “Cuenta MYPE”, for example, on online tax payments. The national platform “Cuenta MYPE” is keen to get the eRegistration licenses from UNCTAD for future platform development.

FDI and international taxation: Stakeholders confirmed that DIAE research contributed to sufficient policy evidence and credibility. The evaluation already detected demand for DIAE technical assistance on how to factor in the international minimum tax in countries’ economic strategies, for example, from Thailand or the Dominican Republic.

For Asia, UNESCAP indicated the demand of Investment Promotion agencies for advice on addressing the international minimum tax in countries’ investment promotion strategies beyond the Thailand Investment Promotion agency. UNESCAP could support UNCTAD in identifying those countries, including the relevant contact persons.

Now it is for DIAE to assess of availability of in-house capacities to meet that demand, possibly in partnership with other institutions.

Apart from UNESCAP, the evaluation identified the World Association of Investment Promotion agencies, which is business-oriented, as a potential partner for DIAE.

The evaluation found that the partnership-funded work on international tax reform is included in UNCTAD’s Paragraph 166 (P166) course on critical international economic matters. It is part and parcel of module 3. P 166 is regular budget funded. Hence its sustainability is ensured. Equally important for the donor is that P166, a flagship capacity-building programme of UNCTAD, is managed by the Policy Capacity Building Section/Technology, Innovation and Knowledge Development Branch of UNCTAD’s Division on Technology and Logistics. Here, direct cooperation emerges between the two Divisions implementing the Netherlands-UNCTAD partnership.

To date, module 3, with content on international tax reform, was rolled out successfully at the University of Buenos Aires, where the DIAE personnel involved in the research participated. The policy brief was well received. At a regional course in Pakistan, the policy brief was further targeted. The P116 management envisages more simplifications and enhanced use of LDCs and smaller economies’ perspectives for future courses in other regions.

Gender: DIAE’s work on “Multinational Enterprises and the International Transmission of Gender Policies and Practices” institutionalized results in the OECD’s FDI policy toolkit, using the DIAE-developed conceptual framework to measure the impact of multinationals on gender policies and practices. Furthermore, DIAE is active in the Geneva trade and gender hub, where its partnership-funded work enhanced its weight. As one result, DIAE elevated the gender and investment nexus at WTO.

Apart from cooperating with WTO, there are also opportunities for DIAE to cooperate with the ECLAC gender team.

IIA: The sustainability of the results of DIAE's IIA work appears high. In the case of Egypt, work is scheduled on the process for elaborating a national investment strategy as a guiding tool for IIA negotiations. National resources are used for this purpose with UNCTAD technical support as required. Shortly, Egypt wished to reform up to 90% of its 72 old-generation BITs, mainly with African and Arab counterparts.

In general, new BITs supported by DIAE contain a sustainability dimension given their SDG focus and consider the global context concerning, for example, public health. DIAE tends to undertake its IIA work with developing countries as a dialogue, giving partners a voice to express themselves while listening to country needs. Subsequently, DIAE tailors its solutions to country specificities and includes the sustainable development dimension beyond the protection of investors. This seems to be the difference DIAE makes concerning the sustainability of bilateral investment treaties.

As UNCTAD acts in a field where several international organizations operate, such as the World Bank, IFC, or the OECD, DIAE's competitive advantage is the SDG angle it brings to its work on investment treaties. DIAE aims to improve IT for qualitative analysis and policy recommendations to maintain its competitiveness.

For the upscaling of DIAE's work, UN regional commissions could be a natural counterpart in the UN Secretariat, sharing the SDG focus with UNCTAD and with the added value of field presence. UN regional commissions started including investment issues on their agendas, complementing UNCTAD's work ongoing for the past decades.

6.2 Sustainability of the knowledge and capacity gained in the partnership

eRegistration: A refresher course is scheduled for the end of the UNCTAD eRegistration project in Bhutan for national stakeholders to be equipped to make minor changes in the future. In this context, also the training of trainers is planned by local consultants involved in the project. This training of trainers aims to reach IT focal points in different ministries to enhance their independence from local service providers and UNCTAD.

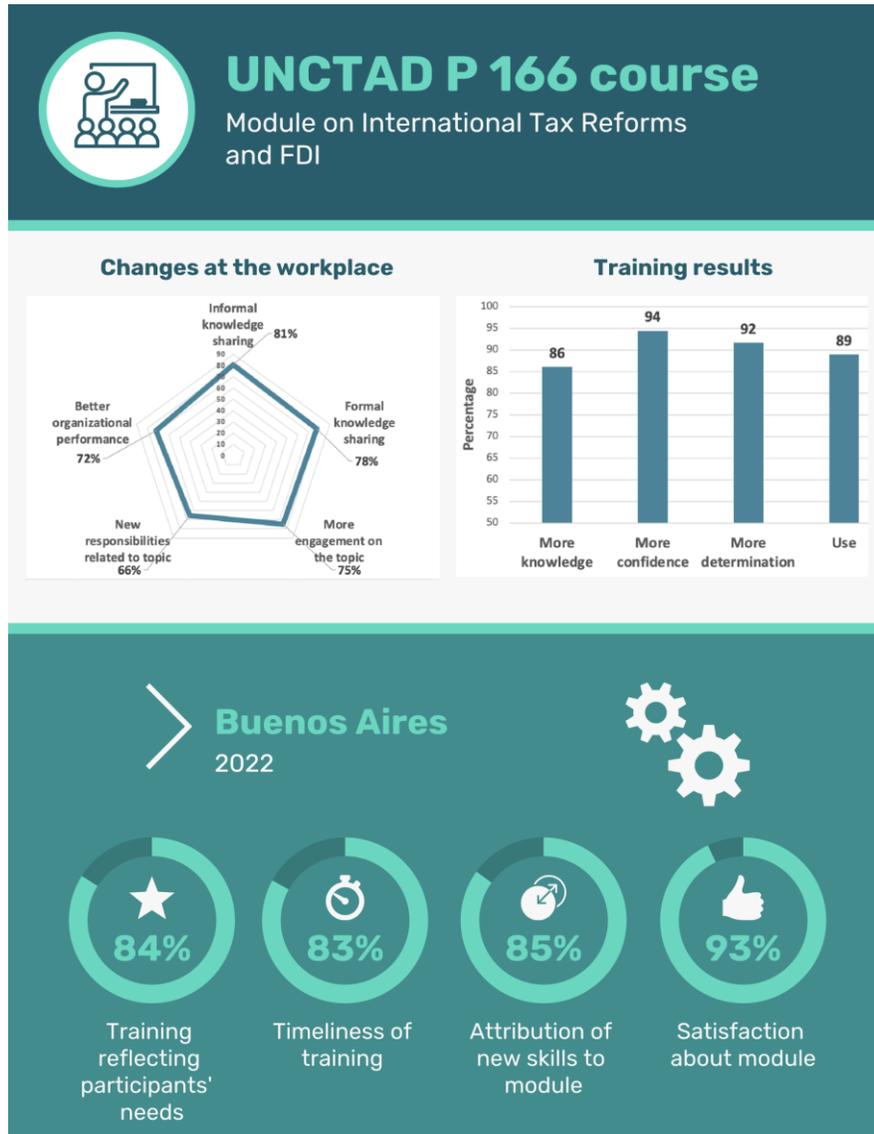
The approach taken in Bhutan exemplifies DIAE's approach of involving local actors in the eRegistration process from the beginning to enable them to fix problems. Besides, DIAE undertakes multiple testing before handing over the tool.

Since 2022, DIAE has been engaged with UNITAR, the UN Institute for Training and Research, in developing a foundations course on digital government, which will be available online as part of UNITAR's eGovernment Academy.

FDI and international taxation: The evaluation launched a survey in Spanish to 44 users of one capacity-building event in Buenos Aires to gain insights into any changes in capacities and behaviour change. Twelve participants responded to the survey, with a satisfactory response rate of 27%. While the survey results cut across the evaluation criteria of relevance, efficiency, effectiveness, and sustainability, results are presented in the sustainability section of this report due to the focus on knowledge and capacity under the ToR's sustainability criterion.

Figure XII shows the survey results of participants of the UNCTAD P 166 course, module 3 on International Tax Reform and FDI, which the School of Economics, University of Buenos Aires, hosted in Buenos Aires in June and July 2022. Mid-level government representatives from Argentina, Colombia, the Dominican Republic, Ecuador, El Salvador, Honduras, Mexico, and the United States of America participated in the course.

Figure XII: Changes in knowledge, capacities, and behaviour



Source: evaluation survey, February 2023, n=12, 27% response rate

For 86% of surveyed participants, the module on International Tax Reform and FDI increased knowledge and skills. 94% of surveyed participants have more confidence to apply their knowledge about International Tax Reform and FDI, followed by 92% of participants with an increased determination to use the knowledge. 89% of surveyed participants are, in fact, applying the new knowledge and skills concerning International Tax Reform and FDI at their workplace, which

indicates behavior change. 85% of surveyed participants attributed the new skills concerning International tax Reform and FDI to module 3 of the UNCTAD P 166 course.

The training also resulted in changes at participants' workplaces in government. Participants shared knowledge gained in module 3 of the UNCTAD course either informally with colleagues (81%) or formally (78%).

75% of surveyed participants showed more personal engagement about the topic at their workplace, again indicating behavior change. In comparison, 66% of respondents got new responsibilities related to International Tax Reform and FDI at their workplace. Finally, 72% of surveyed participants judge that the organizational performance of their ministry or department increased due to new knowledge and skills on International Tax Reform and FDI acquired in module 3 of the UNCTAD course. The latter indicates organizational change.

Underlying factors for the use of learning and its continued application are the extent to which the participants' training needs were met and the timeliness of the training. Both criteria scored very high, reaching 83% for the timeliness of the course and 84% for meeting participants' needs. The satisfaction rate of the module reached 93%.

The evaluator used the Kirkparick New World Model¹ as a concept for systematically evaluating the capacity building module 3 of UNCTAD's P 166 course. The model consists of four levels. Level 1 (reaction), level 2 (learning), level 3 (behaviour) and level 4 (results). Levels 1 and 2 address the effectiveness of training and levels 3 and 4 training effectiveness. The evaluation used levels 2, 3 and 4 of the Kirkparick New World Model. Changes in learning are reflected in assessing the knowledge increase (level 2). For level 3 "behaviour", changes in confidence, determination and the use of learning are used. This data is complemented by knowledge sharing. Level 4 "results" is addressed through assessing changes in responsibilities at the workplace concerning the training topic and changes in the organizational performance

Gender: DIAE benefitted from a strong partnership with academia and international organizations such as the World Bank for researching "Multinational Enterprises and the International Transmission of Gender Policies and Practices." DIAE staff indeed increased their knowledge during research.

IIA: As IIAs are constantly evolving, periodic DIAE capacity building and mentoring of national stakeholders seem required. In the case of Seychelles, the national stakeholders will start negotiating using the model IAA, and a "learning by doing" process will start. DIAE legal support would still be required in this process.

Overall, the evaluation finds that the DIAE activities do not create undesired dependencies.

7. Gender and human rights

This section analyses the equity aspects of the partnership. The evaluator assessed three dimensions based on the evaluation matrix i) gender mainstreaming, ii) human rights and equitable development, and iii) data disaggregation. The document review and interviews are the main data sources for this section.

Key findings: Gender mainstreaming and human rights are addressed in the partnership-funded activities to varying degrees.

- eRegistration platforms show the significant reach of women in the countries benefitting from partnership funding in Benin (33%), Bhutan (52%) and El Salvador (56%). With the focus on micro and small enterprises, DIAE's support reaches poorer tranches of society in developing countries where people are operating more in informality.
- DIAE's research on FDI and international taxation is indirectly reaching women, as it contributes to the business formalization in developing countries where female-led micro and small enterprises are more frequently exposed to informality. DIAE addressed unequal access of policy makers from developing countries to the global discussion on international minimum tax.
- DIAE's research on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" serves as a practical implementation example of UNCTAD's gender policy. The research addressed inequality and the access of women to their economic rights.
- IIA: Model treaties contain gender provisions. UNCTAD started with recommending the promotion of investment for gender empowerment after UNCTAD's gender policy was enforced. Countries interested in investors behaviour concerning human rights and the SDGs consult DIAE for their model BITs given UNCTAD's mandate.
- **Disaggregation of data:** UNCTAD's annual progress reports contain data disaggregated by sex, age and geographic location. This is the case for the eRegistrations users. The evaluation finds room for improvement when reporting on the female and male participation in partnership-funded events.

7.1 Gender mainstreaming

eRegistration: The user data of eRegistration platforms show the significant reach of women in the countries benefitting from partnership funding. In Bhutan and El Salvador, most micro and small enterprises registering are female-managed. Hence, the percentage of registrations of female-headed enterprises reached 52% in Bhutan and 56% in El Salvador. Women made up 33% of company registration in Benin.

Besides, the online system advantage women significantly, as they often find it harder to queue (due to traditional household chores faced in many societies) and to face a power imbalance in government offices (based on the experience of national eRegistration teams).

The evaluation also found that targeting female entrepreneurs through eRegistration is linked to specific government support programmes and policy incentives, as witnessed in El Salvador.

FDI and international taxation: DIAE’s research indirectly reached women. It contributed to business formalization in developing countries where female-led micro and small enterprises are more frequently exposed to informality.

UNCTAD encouraged the participation of female policymakers in the P 166 training course through the course invitation, where DIAE’s research on FDI and international taxation figures in module 3. While it is for governments to determine the nomination of participants, UNCTAD’s encouragement of female participation seems to have borne fruit. Female participation rates reached 65% for the P 166 regional training in Argentina and 46% for the regional training in Pakistan.

Gender: DIAE’s research on “Multinational Enterprises and the International Transmission of Gender Policies and Practices” propels work on gender in the Division, which the donor acknowledges with satisfaction. Again, it is a practical implementation example of UNCTAD’s gender policy.

IIA: Model treaties contain gender provisions, and UNCTAD started by recommending the promotion of investment for gender empowerment after UNCTAD’s gender policy was enforced about three to four years ago. The task force for African Investment Protocol for Africa Free Trade Agreement included provisions on gender empowerment.

In the cases of IIA support to Egypt and Seychelles, IAAs encourage and protect men and women in line with national laws and regulations.

DIAE encourages strong female participation in IAA-related meetings. In the case of Egypt, DIAE’s national counterpart is staffed in its majority by women and is also female-managed²⁰.

7.2 Equitable development and human rights

DIAE’s work under the partnership contributes to promoting economic and social rights in targeted developing countries such as Benin, Bhutan, the Dominican Republic, Egypt, El Salvador, and Seychelles covered in this evaluation.

eRegistration: With the focus on micro and small enterprises, DIAE’s support reaches poorer parts of society in developing countries and people operating in informality. Online business registration substitutes lengthy, expensive, and frequent travel to capital cities which were common barriers to business registration in rural areas. Using smartphones rather than computers further facilitates access to more marginalized populations, such as Bhutan.

In the case of El Salvador, the eRegistration window Cuenta MYPE contains a version for persons with lower literacy levels using a more intuitive language to reach, for example, market vendors. In Benin, company registrations doubled two years after the installation of eRegistration, with about 50% of persons under 30 years of age and 50% of persons from outside the capital city Cotonou.

²⁰ The latter is not directly related to DIAE’s activities.

The eRegistration platforms transparently list rules and procedures for registering a business, for example, in Benin, Bhutan or El Salvador. The availability of those rules and procedures combined with an online registration and payment limits corruption in the registration process. Hence, eRegistration supports economic self-determination of many previously informal businesses. It contributes to the rights of entrepreneurs and their employees to decent work.

FDI and international taxation: The reform of the international minimum tax is conceived to level the playing field among countries. With limiting international players to avoid paying taxes in countries they operate in, but rather in tax havens, the poorest countries are likely to benefit significantly from stopping those abusive practices. Examples are the extractive industries. Stakeholders noted that the DIAE-led discussions about international tax reform following the research gave countries in Asia and South Africa a voice in a context otherwise reserved for the G7 and OECD countries. Hence, DIAE addressed the unequal access of policymakers from developing countries to the global discussion.

Gender: As stated in the previous section, DIAE's research on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" focused on a part of developing countries' societies which is often disadvantaged and suffering more from informality. Hence, the research addressed inequality and women's access to economic rights.

For example, the planned fiscal reform in the Dominican Republic aims to create a simplified tax regime for micro and small enterprises that are primarily female-led. The step to formalize mainly female-led businesses facilitates the access to economic rights of this previously often underprivileged part of society.

IIA: The explicit inclusion of human rights in model BITs puts obligations on investors and their behaviour.

Politicising human rights in the investment context can have a troubling effect in some countries. If put under the Corporate Social Responsibility provision of a BIT, clarity is provided that human rights aspects concern the investor rather than national systems.

The evaluation finds that if countries are less interested in investors' behaviour concerning human rights and the SDGs, those countries would consult a law firm for a model BIT rather than UNCTAD, as observed by IIA practitioners.

In the case of Egypt, economic rights are addressed through differential treatment exceptions of the State for national investors in model BIT concerning developmental considerations. Those exceptions can include, for example, a focus on marginalized communities or SMEs.

7.3 Disaggregation of data

UNCTAD's annual progress reports contain data disaggregated by sex, age, and geographic location. This is the case for eRegistration users.

The evaluation finds room for improvement when reporting on female and male participation in partnership-funded events such as workshops or trainings.

SECTION III: CONCLUSIONS AND RECOMMENDATIONS

The following conclusions and recommendations emerge based on the main findings summarized at the beginning of the findings' sections for each evaluation criterion. Figure XII presents the logical flow from key findings to conclusions and recommendations.

Figure XII. Summary of key findings, conclusions, and recommendations

	Key findings	Conclusions	Recommendations
Relevance	Activities funded under the Netherlands-UNCTAD partnership agreements are consistent with the scope and objectives of the Partnership and additional and complementary to the regular programme budget. Those activities are part and parcel of DIAE's results chain/Theory of change.	The partnership was highly relevant for the Kingdom of the Netherlands, UNCTAD, and benefiting member States. Hence, the donor's decision to fund a second partnership with UNCTAD adds value to all involved parties.	R1: The donor is encouraged to continue the multi-year, unearmarked funding to allow DIAE to meet evolving member States' demands. <i>Prioritization: very high: next 3- 6 months</i>
	The partnership met needs in DIAE and the developing countries where activities were implemented		
	The activities funded under the Netherlands-UNCTAD partnership contribute to the donor's Theory of Change.		
	The added value of the partnership for DIAE is high. The multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the rollover of funds to subsequent years.	The flexible funding allowed UNCTAD to meet member States' shifting demands over five years, favorably compared to short-term and earmarked funding from other donors.	
Coherence	<p>The activities implemented under the partnership contribute to SDGs 8.2, 8.3, 9.3, 10.2, 10b, 16.5, 16.6, 17.1, 17.3, and 17.14.</p> <p>Partnership-funded activities are closely aligned to UNCTAD's objectives under sub-theme 2 outlined in the Nairobi Maafikiano adopted by UNCTAD 14, held in Nairobi (Kenya) in July 2016. The tax-related work figures as a strong element for DIAE in the Bridgetown Covenant (2021).</p> <p>The partnership is consistent with DDE's mission and the policy note Investing in Global Prospects (2018).</p>	The partnership fitted the SDG agenda.	No recommendation.
Effectiveness	<p>Under priority area 1, sustainable investment, of the partnership, DIAE increased the capacity of government agents such as national Ministries of Finance, Investment, or Foreign Affairs (Bangladesh, Egypt, Malaysia, Morocco, Nigeria, Pakistan, Indonesia, Iran, Saudi Arabia, Seychelles, Thailand, and Türkiye) but also of regional bodies such as COMESA, ECOWAS, and the League of Arab States in topics such as IIA reform and BIT review.</p> <p>The partnership's priority area 3, Good governance for private sector development, resulted in profound cooperation with tax authorities in countries like Benin, El Salvador, Ghana, Jordan, Nigeria, Zambia, and Zimbabwe.</p>	In the absence of performance targets, the evaluation focused on assessing achievements rather than measuring results. Those achievements were significant for at least six LDCs and eleven MDCs, as well as COMESA, ECOWAS, and the League of Arab States, with a clear SDG contribution.	R2: DIAE should develop partnership-specific performance indicators and targets in its monitoring framework for the second partnership (2023-2026) with the Kingdom of the Netherlands. This would allow a more focused results-based management of the partnership and facilitate its evaluation.

	SDGs: DIAE activities contribute to all relevant SDG indicators, with a particular focus on LDCs.		<p>Indicators to be selected should be within the reach of the DIAE and its timeframe for the output level.</p> <p><i>Prioritization: very high: next 3- 6 months</i></p> <p>R3: DIAE should keep systematically invite embassies of the Kingdom of the Netherlands to its country-level activities funded under the partnership. For regional and global events, Ministry of Foreign Affairs members should be keep invited as speakers and panellists. This approach would further increase synergies with the Kingdom of the Netherlands, building on good practices during the first partnership. This good practice with the Kingdom of the Netherlands should be replicated with other DIAE donors.</p> <p><i>Prioritization: very high: next 3- 6 months</i></p>
	How results were achieved: overall, stakeholders commented on the excellent quality of DIAE research and its technical assistance, combined with the long-standing cooperation with UNCTAD as a neutral multilateral agent. The evaluation found appreciation for the leadership of the DIAE’s director and senior managers and confidence in DIAE’s technical staff.	With DIAE, the Kingdom of the Netherlands from its broad network and expertise.	
	It seems too early to assess the likelihood of impact , given that the partnership-funded activities were still ongoing when this evaluation started.	While it is too early to assess the likelihood of the impact of the partnership-funded activities, examples emerge of DIAE reaching top government and accelerating eGovernment in LDCs and MDCs.	
	Unintended effects include the endorsement of the Prime Minister of Pakistan on model BITs and the significant increase in the use of single windows in countries like Benin, Bhutan, or El Salvador during the COVID-19 lockdowns.		
	Lessons learned and good practices are mainly related to working in the COVID-19 context and digital government. One good practice addresses the involvement of embassies of the Kingdom of the Netherlands in partnership-funded activities, as seen in the successful project implementation in Benin, Bhutan, or Kenya and during per reviews meetings and Dutch panel representation for the FDI and gender report.	The involvement of embassies of the Kingdom of the Netherlands in partnership-funded activities allowed for synergies with the Netherlands’ development agenda in beneficiary countries.	
Efficiency	The unearmarked multi-year funding had a high degree of flexibility, allowing DIAE to focus on countries depending on their demand and enabling the rollover of funds to subsequent years, as required.	See the conclusion on the relevance and added value of the partnership.	<p>R4: Under the second partnership with the Kingdom of the Netherlands, DIAE should replicate the benefits achieved through the use of digital tools such as eRegistration (to advance the non-code platform piloted in Bhutan in additional countries), the eAccounting tool (in Uganda and Nigeria) and other tools for tax authorities (in El Salvador in additional countries).</p>
	A common enabling factor for all activities under the partnership funding was the reputation of UNCTAD as a trusted UN partner with a good research base and track record in implementing technical assistance.	See the conclusion on effectiveness and how results were achieved.	
	Challenges identified for partnership activity implementation were internal coordination challenges in host ministries. COVID-19 largely affected activity implementation negatively, but	Implementation challenges were largely beyond the control of DIAE. At the same	

	<p>for work on eRegistration, where DIAE experienced a positive behaviour change among partners and users concerning digitalization.</p>	<p>time, the pandemic accelerated digitalization and eGovernment also in LDCs and MDCs.</p> <p>In the light of attention gained in the International investment arena and the importance of digital tools for business registration and UNCTAD expertise, non-code platform can be put to good use and strengthen leadership of DIAE. With the replacement of the World Bank Doing Business Indicators by the Business Enabling environment indicators, digital governance tools for investment facilitation are now gaining importance, resulting in systemic impact for DIAE's support of non-code platforms.</p>	<p><i>Prioritization: very high: next 3- 6 months</i></p> <p>R5: DIAE should systematically document the funds leveraged through partnership-funded activities. This data should be prominently included in the Annual Reports to the Kingdom of the Netherlands.</p> <p><i>Prioritization: medium: next 6-12 months</i></p>
	<p>DIAE leveraged additional funds of USD\$ 4.650.000 for eRegistration, i.e., US\$ 2,33 for each dollar invested by the Kingdom of the Netherlands in that activity.</p>	<p>DIAE's work on the partnership was value for money for the Dutch taxpayers.</p>	
	<p>The annual report served as a monitoring tool to ensure the regular stocktaking of the progress made and also served as an accountability tool.</p>	<p>The partnership monitoring mechanism worked well.</p>	
<p>Sustainability</p>	<p>The sustainability of partnership results seems high across the four activities:</p> <ul style="list-style-type: none"> ○ DIAE created a central IT platform for eRegistration to ensure that the national profiles created under the partnership will be sustained. ○ Demand for using research on FDI and international taxation emerges on how to factor in the international minimum tax in countries' economic strategies, such as Thailand or the Dominican Republic. Besides, the research is included in UNCTAD's Paragraph 166 (P166) course on critical international economic matters. ○ DIAE's work on "Multinational Enterprises and the International Transmission of Gender Policies and Practices" institutionalized results in the OECD's FDI policy toolkit, using 	<p>DIAE created lasting processes, tools, and templates that are institutionalized in partner institutions. The evaluation found that DIAE did not create any undesirable dependencies.</p>	<p>R6: DIAE: Given the positive effect of the partnership funding on UNCTAD regular programme and capacity building activities, DIAE should keep actively engaging with other UNCTAD divisions and external stakeholders, such as the United Nations regional commissions, academia and civil society, to promulgate partnership-funded research, for example on gender.</p>

	<p>DIAE-developed conceptual framework to measure the impact of multinationals on gender policies and practices.</p> <ul style="list-style-type: none"> o IIA: new BITs supported by DIAE contain a sustainability dimension given their SDG focus. For the upscaling of DIAE’s work, UN regional commissions could be a natural counterpart in the UN Secretariat, sharing the SDG focus with UNCTAD and with the added value of field presence. 		<p><i>Prioritization: medium: next 6-12 months</i></p>
	<p>The sustainability of knowledge and capacities gained appears high:</p> <ul style="list-style-type: none"> o Involving local actors in the eRegistration process from the beginning created ownership. Training of trainers institutionalizes technical capacities. o UNCTAD’s P 166 course, module 3 on International Tax Reforms and FDI: 89% of participants use new skills and knowledge, 94% have more confidence concerning the topic, and 72% detected better organizational performance. o Gender: DIAE benefitted from a strong partnership with academia and international organizations such as the World Bank, increasing its internal knowledge. o As IIAs constantly evolve, periodic DIAE capacity building and mentoring of national stakeholders seem required. 	<p>DIAE’s cooperation with the Division on Technology and Logistics (DTL) to mainstream research into a regular budget-funded UNCTAD course is a good practice of cooperation across the two divisions implementing the Netherlands-UNCTAD partnership agreement.</p>	
Gender and human rights	<p>eRegistration platforms show the significant reach of women in the countries benefitting from partnership funding in Benin (33%), Bhutan (52%), and El Salvador (56%). With the focus on micro and small enterprises, DIAE’s support reaches poorer tranches of society in developing countries where people operate more in informality.</p>	<p>DIAE activities under the partnership contribute directly or indirectly to gender equality and access to economic rights.</p>	<p>R7: DIAE should include specific indicators on gender and economic rights in its monitoring framework of the second partnership agreement with the Kingdom of the Netherlands to further guide its activities and strengthen reporting on both topics.</p> <p><i>Prioritization: very high: next 3- 6 months</i></p>
	<p>DIAE’s research on FDI and international taxation indirectly reached women. It contributed to business formalization in developing countries where female-led micro and small enterprises are more frequently exposed to informality. DIAE addressed unequal policymakers’ access from developing countries to the global discussion on international minimum tax.</p>		

<p>DIAE’s research on “Multinational Enterprises and the International Transmission of Gender Policies and Practices” is a practical implementation example of UNCTAD’s gender policy. The research addressed inequality and the access of women to their economic rights.</p>		
<p>IIA: Model treaties contain gender provisions. UNCTAD started by recommending promoting investment in gender empowerment after UNCTAD’s gender policy was enforced. Countries interested in investors’ behaviour concerning human rights and the SDGs consult DIAE for their model BITs, given UNCTAD’s mandate.</p>		
<p>Disaggregation of data: UNCTAD’s annual progress reports contain data disaggregated by sex, age, and geographic location. This is the case for eRegistrations users. The evaluation finds room for improvement when reporting on the female and male participation in partnership-funded events. While data for internal events is systematically available, stakeholder lists are not systematically kept when events are organised in partnership with governments and public institutions where the latter are responsible for the event logistics.</p>	<p>The disaggregation of data in partnership reporting is uneven.</p>	

Given the logical flow of the evaluation analysis presented in Figure XII, the following conclusions and recommendations emerge.

Relevance

The partnership was highly relevant for the Kingdom of the Netherlands, UNCTAD, and benefiting member States. Hence, the donor's decision to fund a second partnership with UNCTAD adds value to all involved parties.

The flexible funding allowed UNCTAD to meet member States' shifting demands over five years, favourably compared to short-term and earmarked funding from other donors.

Recommendation 1: The donor is encouraged to continue the multi-year, unearmarked funding to allow DIAE to meet evolving member States' demands.

Prioritization: very high: next 3- 6 months

Coherence

The partnership fitted the SDG agenda.

No recommendation.

Effectiveness

In the absence of performance targets, the evaluation focused on assessing achievements rather than measuring results. Those achievements were significant for at least six LDCs and eleven MDCs, as well as COMESA, ECOWAS, and the League of Arab States, with a clear SDG contribution.

With DIAE, the Kingdom of the Netherlands benefited from its broad network and expertise. The involvement of embassies of the Kingdom of the Netherlands in partnership-funded activities allowed for synergies with the Kingdom of the Netherlands' development agenda in beneficiary countries.

While it is too early to assess the likelihood of the impact of the partnership-funded activities, examples emerge of DIAE reaching top government and accelerating eGovernment in LDCs and MDCs.

Recommendation 2: DIAE should develop specific targets in its monitoring framework for the performance indicators of the second partnership with the Kingdom of the Netherlands. This would allow a more focused results-based management of the partnership and facilitate its evaluation. Indicators to be selected should be within the reach of the DIAE and its timeframe for the output level.

Prioritization: very high: next 3- 6 months

Recommendation 3: DIAE should keep systematically invite embassies of the Kingdom of the Netherlands to its country-level activities funded under the partnership. For regional and global events, Ministry of Foreign Affairs members should be keep invited as speakers and panellists. This approach would further increase synergies with the Kingdom of the Netherlands, building on good practices during the first partnership. This good practice with the Kingdom of the Netherlands should be replicated with other DIAE donors.

Prioritization: very high: next 3- 6 months

Efficiency

DIAE's work on the partnership was value for money for the Dutch taxpayers.

Implementation challenges were largely beyond the control of DIAE. At the same time, the pandemic accelerated digitalization and eGovernment also in LDCs and MDCs. The partnership monitoring mechanism worked well.

In the light of attention gained in the International investment arena and the importance of digital tools for business registration and UNCTAD expertise, non-code platform can be put to good use and strengthen leadership of DIAE. With the replacement of the World Bank Doing Business Indicators by the Business Enabling environment indicators, digital governance tools for investment facilitation are now gaining importance, resulting in systemic impact for DIAE's support of non-code platforms.

Recommendation 4: Under the second partnership with the Kingdom of the Netherlands, DIAE should replicate the benefits achieved through the use of digital tools such as eRegistration (to advance the non-code platform piloted in Bhutan in additional countries), the eAccounting tool (in Uganda and Nigeria) and other tools for tax authorities (in El Salvador in additional countries).

Prioritization: very high: next 3- 6 months

Recommendation 5: DIAE should systematically document the funds leveraged through partnership-funded activities. This data should be prominently included in the Annual Reports to the Kingdom of the Netherlands.

Prioritization: medium: next 6-12 months

Sustainability

DIAE's created lasting processes, tools, and templates that are institutionalized in partner institutions. The evaluation found that DIAE did not create any undesirable dependencies.

DIAE's cooperation with the Division on Technology and Logistics (DTL) to mainstream research into a regular budget-funded UNCTAD course is a good practice of cooperation across the two divisions implementing the Netherlands-UNCTAD partnership agreement.

Recommendation 7: Given the positive effect of the partnership funding on UNCTAD regular programme and capacity building activities, DIAE should keep actively engaging with other UNCTAD divisions and external stakeholders, such as the United Nations regional commissions, academia and civil society, to promulgate partnership-funded research, for example on gender.

Prioritization: medium: next 6-12 months

Gender and human rights

DIAE activities under the partnership contribute directly or indirectly to gender equality and access to economic rights. However, the disaggregation of data in partnership reporting is uneven.

Recommendation 7: DIAE should include specific indicators on gender and economic rights in its monitoring framework of the second partnership agreement with the Kingdom of the Netherlands to further guide its activities and strengthen reporting on both topics.

Prioritization: very high: next 3- 6 months

ANNEX I. TERMS OF REFERENCE OF THE EVALUATION

External Evaluation of the Netherlands – UNCTAD Partnership

I. Introduction and Purpose

This document outlines the Terms of Reference (TOR) for the independent final evaluation of the strategic partnership between the Ministry of Foreign Affairs of the Netherlands and UNCTAD.

The evaluation will provide accountability to UNCTAD management, the Government of the Netherlands, project stakeholders as well as UNCTAD's member States with whom the final evaluation report will be shared.

The evaluation will provide assessments that are credible and useful, and include practical and constructive recommendations. In particular, the evaluation will systematically and objectively assess project design, project management, implementation, the extent of gender, human rights and disability mainstreaming and overall project performance. On the basis of these assessments, the evaluation will formulate recommendations to project stakeholders, in particular to UNCTAD, with a view towards optimizing results of future projects and partnerships, including on operational and administrative aspects.

Context of the evaluation

For many years, the Ministry of Foreign Affairs of the Netherlands and UNCTAD have enjoyed a solid and fruitful relationship. The Ministry supports UNCTAD's work on investment in SDGs and has been active in investment policy debates in UNCTAD. It also collaborates with UNCTAD in other areas, for example through financial contributions to UNCTAD's work including on debt management. The 2018 policy note *Investing in Global Prospects* demonstrates the Netherlands' ongoing commitment towards investing in sustainable and inclusive economic growth for development through trade and investment. The SDGs are the guiding principles for this policy. An overall cross cutting goal is to advance gender equality.

UNCTAD is the main UN body responsible for policy work at the interface of trade, investment and development, and as such is considered a key partner in implementing the Dutch agenda for aid, trade and investment. UNCTAD conducts leading-edge policy analysis, provides technical assistance and builds international consensus among the 195 member States, as well as promoting their contribution to the goal of sustainable and inclusive development. Moreover, it is the only organization that has a combined mandate for research, policy analysis, technical assistance, consensus-building and exchange of best practice for investment and private sector development with a universal membership, including all developing

countries.

Considering the existing relationship, the Ministry sought to build on the work done in the past and to move towards a more structural and strategic collaboration with UNCTAD in the form of a multiyear programmatic partnership. This partnership, funded for EUR 6 million, commenced in late 2018 and will conclude at the end of 2022. In establishing the partnership, it was noted that it would enable both parties to:

- Collaborate in a more structural way by enabling a more structured and continuous dialogue on substance and governance;
- Cooperate on a selected number of topics that are of interest to both parties, both on capital level and in-country;
- Strengthen the continuity and coherence between the three functions of UNCTAD (deliberative; capacity building; analytical) on selected substantive topics and;
- Diminish the administrative burden on both sides.

Subject of the evaluation

The partnership's overall objective was crafted to be consistent with the mission of the Netherlands Department for Sustainable Economic Development, which is to accelerate sustainable and inclusive economic growth so as to foster the creation of employment, especially for youth and women; increase productivity; strengthen skills; disseminate technology; and enhance domestic infrastructure.

The partnership focused on three policy themes. Any activity implemented under the partnership was requested to include gender aspects, in alignment with the OECD/DAC gender equality policy marker²¹. Under the umbrella of the three policy themes and where relevant activities to strengthen (the cross-cutting issue of) youth employment (youth entrepreneurship; work and income for youth), could also be proposed.

An outline of the three policy themes is as follows:

Investment for sustainable development: this theme addressed SDGs 8,9,10 and 17. UNCTAD's Division on Enterprise and Investment (DIAE) is the UN focal point for all issues related to Foreign Direct Investment. It has credentials in research on investment (World Investment Report) and technical assistance (Investment Policy Reviews, Investment Facilitation) and has a track record of successful consensus-building initiatives in investment policy, through for example its World Investment Forum every two years. This theme included several focus areas, namely a) to support developing countries to mobilize international investment required for local entrepreneurship in a context of sustainable development; b) Support UNCTAD's key role in setting the international agenda on sustainable investment issues; c) Further the work on investment facilitation and d) Ensure that gender

²¹ <https://www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm>

aspects are part and parcel of the global debate on sustainable investment.

E-Commerce and digital economy: this theme addressed SDG targets 5b, 8.2, 9.8 and 17.8. The Division on Technology and Logistics is responsible for UNCTAD's work on digital trade. Within this Division, the ICT Policy Section carries out policy-oriented research and analysis work on the development implications of ICT, e-commerce and the digital economy. Evidence-based research and policy analysis are key to help countries to improve economic, social and environmental outcomes. In addition, UNCTAD offers a range of technical cooperation and capacity-building activities. It contributes to consensus building through inter-governmental debate, and also in the wider international community through cooperation, partnerships and initiatives with other intergovernmental organizations and relevant stakeholders in the digital economy. This theme included the following focus areas: a) Unlock the potential of e-commerce in developing countries; b) Digital solutions and impact for sustainable development and equality and c) Advancing women's digital opportunities.

Good governance for private sector development: this theme addressed SDGs 8, 10, 16 and 17. UNCTAD is the main UN body that focuses on the nexus between the business and investment climate on the one hand and domestic resource mobilization on the other. DIAE has particular expertise in addressing challenges associated with improving economic governance, in private sector development, improving the business and investment climate, and strengthening local institutions. Focus areas for this theme were: a) Strengthening local economic governance to attract quality FDI and maximize its benefits for sustainable development; b) Reduce business, investment & trading costs; tackle concrete barriers/hurdles for investors and/or local business in economic governance; and provide cost-effective solutions. Pay particular attention to barriers to female entrepreneurs and c) Building government capacity to improve the business environment and investment climate.

The partnership consisted of two pillars: a) an annual policy dialogue (on substantive and governance issues) and b) implementation of agreed activities.

Any activity implemented under the partnership was required to meet the following criteria:

- Aligned with the thematic areas noted above,
- Be gender sensitive,
- Create effective collaboration with other stakeholders (i.e. embassies, UN agencies, implementing partners) for leverage and follow up operations,
- Aligned with moments and/or program activities that provided visibility for the Netherlands.

The yearly policy dialogue between the Netherlands and UNCTAD included both substantive and governance issues. It also included discussions on annual work plans, which served as a basis for project planning, and which was approved by November every year. The annual work plans explained the substantive direction

for each year of the partnership, and indicate the activities to be implemented. The work plans also contain a logical framework setting out the activities, indicators, sources of verification and risks for each of the partnership's policy themes.

Evaluation scope, objectives and questions

This final evaluation of the partnership has the following specific objectives:

Assess the degree to which the desired results have been realized, including the extent of gender, human rights and disability mainstreaming; and

Identify good practices and lessons learned from the partnership that could feed into and enhance the implementation of future partnerships both with the Netherlands, and other countries / organizations.

The evaluation will cover the duration of the partnership from November 2018 to December 2022.

The evaluation will focus on assessing policy themes 1 and 3, which were implemented by DIAE. The evaluation will not be required to substantially evaluate policy theme 2, e-commerce and digital economy. The UNCTAD E-Commerce and Digital Economy Programme, to which the Netherlands supported financially via this partnership, was comprehensively evaluated in 2022. The evaluation should hence draw on the findings and recommendations of this report in order to consider policy theme 2.²²

The evaluation is expected to address the following questions under the below criteria (to be further developed in the inception report, as appropriate):

a) Relevance

- To what extent the partnership design, choice of activities and deliverables accurately reflect the development needs and priorities of beneficiary countries, taking into account the mandates of UNCTAD and priorities of the Netherlands Government?
- What adjustments are needed to make the partnership more relevant to support countries to achieve the SDGs targets addressed by the partnership?
- To what extent are the partnership's activities undertaken under each of its policy themes complementary to one another and conducive to achieving the partnership's expected outcomes?

b) Effectiveness

- Have the activities achieved, or are likely to achieve, planned objectives and outcomes (intended or unintended), as enunciated in the partnership document and annual work plans in particular against relevant SDG targets?
- To what extent have participants from activities supported by the partnership utilized the knowledge, tools and skills gained?
- What are enabling and limiting factors that contribute to the achievement of results?

²² This evaluation report is available at https://unctad.org/system/files/official-document/osginf2022d5_en.pdf

c) Efficiency

- How efficient were actions undertaken under the partnership in utilizing resources and has the project management been adequate to ensure the achievement of the expected outcomes in a timely manner?
- To what extent has the work of the partnership been complementary to that of initiatives in related sectors by other UN and non-UN actors?

d) Sustainability

- Is there evidence that beneficiary countries and organizations are committed to continue working towards the partnership's objectives beyond the end of the partnership and/or have there been catalytic effects from the partnership?
- What measures have been built in to promote the sustainability of the outcomes? What additional measures could be taken to ensure the sustainability of the outcomes over time?

e) Gender, human rights and disability

- To what extent an equity-focused approach and a gender mainstreaming strategy were incorporated in the design and implementation of the partnership, and can results be identified in this regard?

Methodology

The evaluation will adopt a utilization-focused²³ approach. It will be guided by the logical frameworks of the annual work plans and ensure a gender, human rights and disability sensitive evaluation. The evaluator is required to use a mixed-method approach, including qualitative as well as quantitative data gathering and analysis as the basis for a triangulation exercise of all available data to draw conclusions and findings. Contribution analysis could be undertaken in particular to assess project results.

Methods for data gathering for this evaluation include, but are not limited to, the following:

- Desk review of project documents and relevant materials;
- Collect and analyze relevant web and social media metrics related to the outputs of the partnership;
- Observe a sample of meetings, webinars and other activities implemented by the partnership, where possible
- Interviews, both online as well as face-to-face where possible, with relevant UNCTAD staff and Netherlands officials, and with a balanced sample of partnership participants and other relevant stakeholders;
- Online surveys of beneficiaries of the partnership, and other stakeholders, as may be required; conduct follow-up interviews as may be necessary;

²³ Utilization-focused evaluation is a framework that evaluations should be planned and conducted in ways that enhance the likely utilization of both the findings and of the process itself to inform decisions and improve performance
(https://www.betterevaluation.org/en/plan/approach/utilization_focused_evaluation)

- Virtual and / or in-person focus group discussions.

As part of the desk review, which will lead to an Inception Report, the evaluator will use the annual work plans, as well as additional documents such as progress reports, financial reports, publications and studies produced under the partnership. A list of beneficiaries as well as other partners and counterparts involved in the partnership will be provided to the evaluator.

The evaluator will further elaborate on the evaluation methodology in the Inception Report, determining thereby the exact focus and approach for the exercise, including developing tailor-made questions that target different stakeholders (based on a stakeholder analysis), and developing the sampling strategy and identifying the sources and methods for data collection.

The evaluator is required to submit a separate final list of those interviewed in the Annex of the evaluation report. The evaluator is to ensure a wide representation of stakeholders, bearing in mind the need to include those in a disadvantaged or minority position as appropriate.

Organization of the evaluation

Deliverables and Expected Outputs

The evaluation, on the basis of its findings and assessments made on the above criteria, should draw conclusions, make recommendations and identify lessons learned from the implementation of the partnership.

More specifically, the evaluation should:

- Highlight what has been successful and can be replicated elsewhere;
- Highlight, as appropriate, any specific achievements that provide additional value for money and/or relevant multiplier effects;
- Indicate shortcomings and constraints in the implementation of the Partnership while, at the same time, identifying the remaining challenges, gaps and needs for future courses of action;
- Make pragmatic recommendations to suggest how work in this area can be further strengthened in order to address beneficiaries' needs and create synergies through collaboration with other UNCTAD / UN divisions and entities, international organizations and development partners, and other international forums;
- Draw lessons of wider application for the replication of the experience gained in this Partnership in other projects/countries/organizations;
- Review exit strategy if any and how well it is tailored to the needs of beneficiaries.

Three deliverables are expected out of this evaluation:

- i. An inception report²⁴;
- ii. A draft evaluation report; and
- iii. The final evaluation report²⁵

The inception report should summarize the desk review and specify the evaluation methodology, determining thereby the exact focus and scope of the exercise, including the evaluation matrix, the sampling strategy, stakeholder mapping and the data collection instruments.

The final report of the evaluation must use the structure as set out in Annex I.

All the evaluation assessments must be supported by facts and findings, direct or indirect evidence, and well-substantiated logic. It follows that proposed recommendations must be supported by the findings and be relevant, specific, practical, actionable, and time-bound recommendations.

Description of Duties

The UNCTAD Evaluation Unit will manage this evaluation, and in close collaboration with the DIAE Team, will facilitate the evaluation as undertaken by an independent evaluator.

The evaluator reports to the Chief of the UNCTAD Evaluation Unit. S/he will undertake the evaluation exercise under the guidance of the Evaluation Unit and in coordination with the Partnership managers for UNCTAD. The evaluator is responsible for the evaluation design, data collection, analysis and reporting as provided in this TOR.

The evaluator shall act independently, in line with United Nations Evaluation Group (UNEG) Ethical Guidelines²⁶ and in her/his private capacities and not as a representative of any government or organization that may present a conflict of interest. S/he will have no previous experience of working with the partnership or of working in any capacity linked with it.

The evaluator should observe the UNEG norms and standards for evaluation²⁷, as well as UNCTAD's Evaluation Policy²⁸, in the conduct of this assignment. The evaluator needs to integrate human rights, gender equality and disability inclusion in evaluations to the extent possible.²⁹ The evaluator needs to ensure a complete, fair,

²⁴ The quality of the inception report should meet those standards set out in UNEG Quality Checklist for Evaluation Terms of Reference and Inception Reports:

http://www.uneval.org/papersandpubs/documentdetail.jsp?doc_id=608

²⁵ The quality of the evaluation report should meet those standards set out in UNEG Quality Checklist for Evaluation Reports: <http://www.uneval.org/document/detail/607>

²⁶ "[Ethical Guidelines for Evaluation](#)", UNEG (2020)

²⁷ "UNEG Norms and Standards for Evaluation", UNEG (2016)

²⁸ "[Evaluation Policy](#)" of the United Nations Conference on Trade and Development (UNCTAD), December 2011.

²⁹ "Integrating human rights and gender equality in evaluations" by UNEG, UNEG Guidance Document (2014): <http://www.unevaluation.org/document/detail/1616>. The UNEG Handbook on "Integrating human rights and gender equality in evaluations: Towards UNEG Guidance" by UNEG, UNEG Guidance

engaging, unreserved, and unbiased assessment. In case of difficulties, uncertainties or concerns in the conduct of the evaluation, the evaluator needs to report immediately to the Chief of Evaluation Unit to seek guidance or clarification.

The DIAE team will support the evaluation, by providing desk review documents (following Evaluation Unit desk review documents guidelines), contact details of stakeholders as well as any additional documents that the evaluator requests. It is the responsibility of the partnership managers to ensure senior management engagement throughout the evaluation and timely feedback in the quality assurance and factual clarification process coordinated by the Evaluation Unit. The DIAE team will review and provide comments on the inception, draft and final reports with a view on quality assurance and factual accuracies. They will also formulate a management response to the recommendations of the evaluation report.

The UNCTAD Evaluation Unit acts as clearing entity during the main steps of this evaluation. It endorses the TOR and approves the selection of the proposed evaluator. The UNCTAD Evaluation Unit reviews the evaluation methodology, clears the draft report, performs quality assurance of the final report and participates in disseminating the final report. The UNCTAD Evaluation Unit engages the DIAE team throughout the evaluation process in supporting the evaluation and validating the reports.

Timetable

The evaluation will take place over the period 15 December 2022 to 31 March 2023.

Monitoring and Progress Control

The evaluator must keep the Evaluation Unit informed of the progress made in the evaluation on a regular basis.

The evaluator will submit the first draft of inception report by 1 February 2023. The Report should include draft data collection instruments for review.

The first draft of the report should be presented to the Evaluation Unit by 9 March 2023 for quality assurance purposes (approximately 1 week). The revised draft report will then be shared with the project team for factual clarification and comments (approximately 2 weeks).

The deadline for submission of the final report will be 31 March 2023.

The contract concludes, and payment issued, upon satisfactory receipt of the final report.

Document (2011): <http://www.uneval.org/document/detail/980>. The UNEG Handbook on “Integrating disability inclusion in evaluations and reporting on the UNDIS Entity Accountability Framework Evaluation Indicator”. <http://unevaluation.org/document/detail/3050>

Qualifications and Experience³⁰

Education: Advanced university degree in economics, trade, development, public administration, evaluation or related field.

Experience: At least 10 years of experience in conducting evaluations, preferably on interventions in the areas of trade-related technical assistance and capacity building. Solid understanding of the UN context and the Sustainable Development Goals. Experience conducting public policy and/or development programme evaluations. Solid understanding of gender responsive and equity-focused evaluation design, data collection and analysis methods. Ability to develop clear, realistic, feasible recommendations.

Language: Fluency in oral and written English.

Conditions of Service

The evaluator will serve under a consultancy contract as detailed in the applicable United Nations rules and regulations. The evaluator will not be considered as staff member or official of the United Nations but shall abide by the relevant standards of conduct. The United Nations is entitled to all intellectual property and other proprietary rights deriving from this exercise.

Evaluation communication and dissemination plan

The final evaluation report and key findings will be disseminated widely to all relevant stakeholders such as Netherlands Government officials and UNCTAD management, through the following possible mediums:

- A workshop (possibly online or face-to-face) with all relevant stakeholders to present the key findings, recommendations and lessons learned.
- A copy of the final evaluation report will be made available publicly on UNCTAD website.
- Other communication briefs and products will be produced as appropriate.

³⁰ The United Nations shall place no restrictions on the eligibility of men and women to participate in any capacity and under conditions of equality in its principal and subsidiary organs.

ANNEX II. DOCUMENTS REVIEWED

Engelhardt, A., 2019: Independent evaluation "eTrade for all."

Engelhardt, A. 2018: Independent Project evaluation of the UN Development Account project "Strengthening the capacity of developing country policymakers, investment promotion officials and academia in two priority sectors to attract investment for sustainable and inclusive development."

Engelhardt, A. 2016: External Terminal Evaluation of UNCTAD's Development Account Project: Business schools for impact

UNCTAD, 2022: Activities benefiting from Dutch funds 2021-2022: International Investment Agreements

UNCTAD, 2022: Strategic Partnership The Netherlands – UNCTAD. 2021 Progress And Financial Report. March 2022

UNCTAD, 2022: ECOWAS Member States. Bilateral Investment Treaties Review

UNCTAD, 2021: Strategic Partnership The Netherlands – UNCTAD. 2020 Progress And Financial Report. March 2021

UNCTAD, 2021: Strategic partnership. 2022 workplan elements.

UNCTAD, 2020: Strategic Partnership The Netherlands – UNCTAD. 2019 Progress And Financial Report. March 2020

UNCTAD, 2020: Strategic partnership. Funded activities under the partnership in 2020 and 2021 workplan elements

UNCTAD, 2019: Netherlands Strategic Partnership. Progress Report. March 2019.

UNCTAD, 2019: Overview of DIAE projects under the Strategic Partnership in 2019

UNCTAD, 2018: Strategic Partnership the Netherlands – UNCTAD Internal Project Document Workplan 2018-2019

UNCTAD, undated: Management response to the independent programme evaluation: UNCTAD's E-Commerce and Digital Economy Programme

UNCTAD, 2021: Independent programme evaluation: UNCTAD's E-Commerce and Digital Economy Programme.'

UNCTAD, undated: Terms of Reference: " External Evaluation of the Netherlands – UNCTAD Partnership."

UNCTAD, undated: Summary of activity. International taxation and Investment.

UNCTAD, Ministerie van Buitenlandse Zaken, 2018: Agreement between the Minister of Foreign Trade and Development Cooperation and the United Nations Conference for Trade and Development

ANNEX III. LIST OF STAKEHOLDERS INTERVIEWED

The evaluator collected data from 45 stakeholders, however for the purpose of confidentiality, these names have been redacted from this report.

ANNEX IV. DATA COLLECTION TOOLS

Semi-structured Evaluation interview questions for the UNCTAD DIAE team, primary partners, and stakeholders

(A) Relevance

1. To what extent is the UNCTAD activity addressing your institution's (and beneficiaries?) needs?

(B) Effectiveness: the achievement of project results

2. To what extent has the UNCTAD activities achieved the planned results and objectives? (focus on the relevant activities listed below with an option to provide a rating once examples are provided)

Achievement of planned results and objectives	Very high	High	Medium	Low	Very low	Don't know
Sustainable investment						
Increased capacity to attract sustainable investment						
Increased sustainable investment						
Good governance for private sector development						
Cooperation with tax authorities						
Laws, regulations, policy plans enacted or adopted						
Support to economic institutions						
Others						
Informing or enabling follow-up action						
Focus on gender						
Focus on youth						
Focus on Least Developed Countries (LDCs)						
Overall satisfaction with results						

3. How were those specific results achieved? Give examples?

4. Are there any unintended project results?

5. Are there any indications of the activities contributing to the SDGs?

6. What are the lessons learned or best practices from this project that could be applied in similar future interventions?

(C) Efficiency: appropriate use of resources

Main enabling factors and challenges in implementing project activities on time and on budget?

7. To what extent has the partnership leveraged external collaboration from national or international development partners and mechanisms?

8. How would you assess the level of cooperation achieved? (very high, high, medium, low, very low). Why? What were some of the challenges?

(D) Sustainability: are partnership results lasting?

9. To what extent do you think you have the technical capacity, necessary resources, and support to be able to continue the efforts initiated by UNCTAD after the completion of the cooperation?

10. What plans do you have to ensure the continuity of the efforts (e.g., institutional changes, funding, technical capacity)?

(E) Gender and Human Rights: are results equitable?

11. Question on gender results (see effectiveness questions)

12. To what extent did the activities contribute to reducing the underlying causes of inequality?

EVALUATION QUESTIONNAIRE FOR ONLINE SURVEY: capacity building results.

	Position		Date

(A) Relevance: needs met

1. To what extent was the capacity development activity's content? and timing relevant to your organization?

	Very highly relevant	Highly relevant	Somewhat relevant	Slightly relevant	Not relevant at all	No answer
UNCTAD meeting stakeholder needs						
Timeliness of capacity development						

Please explain your assessment:

(B) Effectiveness: achievement of results

2. To what extent has the capacity development activity met your needs and delivered new knowledge/skills?

	Very much so	Much	More or less	A little	Not at all	don't know
Please select:						

Please explain your assessment:

3. How would you assess the following results of the UNCTAD capacity building?

Your learning as a result of the capacity building:

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	don't know
I have better/ more knowledge/understanding of the topic						
I believe this will be useful in my position						
I am able to apply the knowledge in my position						

4. As a follow-up to the UNCTAD capacity development activity, have you applied or transferred any knowledge/skills from the training to your work?

Yes/No

For those who say YES to the application: Use questions 5 to 9

5. Things that changed at your workplace due to the UNCTAD capacity development activity.

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	don't know
I shared learning from the activity informally with colleagues (e.g., during lunch breaks)						
I shared learning from the activity formally in my workplace (e.g., presentation during a team meeting)						
In my position, I am more engaged in the topic I got trained on						
In my position, I got new responsibilities related to the topic I got trained on						
In my position, I am confident to lead on the topic I got trained on						
As a result of the activity, my organization is performing better in reaching its objectives						

6. Please provide examples of the knowledge/skills area(s) you have transferred or applied to your work and how you have done it. (Please try to be as specific as possible, indicating what you may have done differently as a result of applying the knowledge/skills.)

7. How much of the indicated knowledge/skills application to your workplace can you attribute directly to the UNCTAD capacity development activity?

0-100% slider

8. To what extent has the following enabled/prevented you from applying the learnings from the UNCTAD capacity development activity?

	Very highly enabling	Highly enabling	Medium	A little disabling	Very much disabling	No answer
My managers encouraged the attainment and application of new knowledge						
Organizational culture allows the application of new knowledge						

9. What are your recommendations to improve UNCTAD capacity building further?

In the future, what other type of capacity building or technical assistance from UNCTAD would be useful?

ANNEX V. EVALUATION MATRIX

	Evaluation questions/issues	Indicators	Proposed evaluation tools	Data source
1. Relevance: was the partnership doing the right thing?	1.1 Did the choice of DIAE activities and deliverables properly reflect and address partners' organizational needs?	Evidence that activities respond to specific needs of DIAE key partners and target beneficiaries such as Investment Promotion Agencies	Document review Interviews with UNCTAD staff and stakeholders (questions 1, 1) Theory of change validation meeting Online survey (for questions 1.1)	Partnership and other relevant documentation; DIAE stakeholders.
	2.1 To what extent were the activities aligned with Kingdom of the Netherlands' and UNCTAD's mandates and the SDGs?	Evidence that the partnership responds to specific elements in UNCTAD mandates	Document review	Partnership and other relevant documentation
3. Effectiveness were partnership results achieved, and how?	3.1 Have the activities achieved, or are likely to achieve, planned objectives as enunciated in the partnership document? ^[1] How?	Evidence against partnership indicators	Document review Interviews with UNCTAD staff and stakeholders (questions 3.1, 3.2, 3.3)	Partnership and other relevant documentation; Partnership stakeholders.
	3.2 Is there evidence of any positive and negative changes produced by the project, directly or indirectly, intended or unintended? Are there indications of	Evidence that partnership is likely to contribute to: SDG 8 (8.3), 9, 10, 16, 17		

	potential impact assessed against the SDG targets supported by the partnership?	Evidence of other changes produced by the partnership	Online survey (questions 3.1, 3.2, 3.3)	
	3.3 What are the lessons learned or best practices for similar future interventions? ^[L] _[SEP]	—		
4. Efficiency: Were resources used appropriately to achieve results?				
	4.1 Have partnership implementation modalities and internal monitoring and control been adequate in ensuring the achievement of the expected outcomes in a timely and cost-effective manner?	Financial utilisation across years and in aggregate Time and budget extensions and reasons thereof Extent to which the management of the financial and human resources of the partnership was based on results, including the existence of an RBM policy Extent to which the management structures of the partnership facilitated the implementation, including evidence of actions taken to improve implementation	Document review Interviews with UNCTAD staff Interviews with stakeholders (for question 4.2)	Partnership and other relevant documentation; Partnership stakeholders
	4.2 Has the partnership leveraged in-house expertise, previous research, technical cooperation ^[L] _[SEP] outcomes, existing databases, and other internal resources of UNCTAD and/or external collaboration from national or international development partners and mechanisms? ^[L] _[SEP]	Extent to which internal resources and cross-division collaboration were used for the partnership Extent to which external collaboration was used for the partnership		
5. Sustainability: Are results lasting?				
	5.1 Have the activities and outputs been designed and implemented in such a way as to ensure maximum sustainability of the partnership's results and possible scaling up of activities?	Evidence from stakeholders that they have initiated/taken actions such as allocating dedicated staff and resources towards: Extent to which partners will continue to use the relevant DIAE tools and knowledge	Document review Interviews with UNCTAD staff and stakeholders (questions 5.1, 5.2) Online survey (question 5.1)	Partnership and other relevant documentation; Partnership stakeholders

	5.2 Have efforts been made to sustain the knowledge and capacity gained in the partnership for future similar interventions to be carried out by UNCTAD?	Evidence of continued use of knowledge and capacities, for example, through linkages with other UNCTAD activities and/or a strategy for knowledge management		
6. Gender and human rights: are results equitable?	6.1 To what extent did the partnership design and implementation and activities incorporate gender mainstreaming considerations, and can evidence be identified in this regard?	Evidence of gender aspects in the partnership Evidence of the consideration of gender issues during the design and implementation, e.g., the existence of a gender analysis that identified the gender dimensions that the partnership could address	Document review Interviews with UNCTAD staff and stakeholders (questions 6.1, 6.2, 6.3) Online survey (question 6.1)	Partnership and other relevant documentation; Partnership stakeholders
	6.2 To what extent did the partnership and its activities advance UNCTAD's efforts to promote equitable development?	Extent to which the intervention contributes to reducing the underlying causes of inequality		
	6.3 Was data collected and disaggregated according to relevant criteria such as gender, age, ethnicity, location, or income?	Evidence that data on DIAE activities (research, publications, portals) was collected and disaggregated according to relevant criteria (gender, age, ethnicity, location, income)		

ANNEX VI. THEORY OF CHANGE: NETHERLAND'S MINISTRY OF FOREIGN AFFAIRS' SUSTAINABLE ECONOMIC DEVELOPMENT DEPARTMENT (DDE)

