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EVALUATION REPORT

UDF- PAR-08-280 Paraguay facing its future: Dialogues to strengthen democracy

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Disclaimer
The evaluators are solely responsible for the content of this publication, which in no way reflects the opinions of UNDEF, Transtec, or any other institutions or individuals mentioned in this report.

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I. EXECUTIVE SUMMARY

(i) Project Data

This report presents the findings of the evaluation of the project *Paraguay facing its future: Dialogues to strengthen democracy,* implemented by the NGO *Asociación Trinidad, Ciudadanía, Cultura y Desarrollo* (ATCCD) during the period November 1, 2009 to October 30, 2011. UNDEF provided a grant of US$250,000, of which $25,000 was retained for monitoring and evaluation purposes. The NGO provided co-financing of US$176,000, bringing the total budget to US$426,000.

The project is structured around two objectives: (a) to promote consensus building between the government and social, political, and economic stakeholders; and (b) to foster civic responsibility through a multidimensional approach aimed at improving the taxation system. The interventions in the project strategy focus on promoting opportunities for debate, training, and information exchange by furthering the exercise of democracy and civic participation among strategic stakeholders capable of becoming a force for change. To accomplish this, five intended outcomes have been envisioned, geared to: (i) creating opportunities for discussion and political dialogue; (ii) strengthening the beneficiaries' democratic capacities; (iii) enhancing the role of the media; (iv) training public officials; and (v) awakening public opinion.

The project operated primarily in Asunción and the surrounding area, targeting political and ministry authorities; members of political parties, journalists, and media; civil society and grassroots organizations; neighborhood groups; women's and young people's associations; and the public at large.

(ii) Evaluation Findings

The evaluators consider the project to have made a substantial and **relevant** contribution, given the country's highly vulnerable political situation.

The evaluators consider the choice of civil society as a priority actor in the project to be appropriate, as this assisted in its mobilization and organization to improve its ability to influence tax policy.

Including training for journalists and the use of radio in the communications strategy resulted in greater public awareness about tax equity and a better understanding of the issue. The current motivation and involvement of the beneficiary groups, especially women and young people, is quite a significant achievement and demonstrates the project's relevance to the needs of the beneficiary population.

The creation of opportunities for dialogue open not only to representatives of civil society, but to journalists, members of political parties, and local political authorities shows how relevant the project really is.

In terms of its **effectiveness**, the project made a genuine contribution to tax justice by launching a public awareness, public information, and institutional strengthening process. Its training activities helped create opportunities to connect stakeholders from civil society with the public and private sector. The group discussion and learning processes have caused society to take a new look at civic participation and created opportunities for it, especially in the areas of fiscal and tax policy and mechanisms for public revenue administration. At the local level, the project has improved coordination among neighborhood groups, getting them

actively involved in the monitoring of municipal funds – an exercise that has awakened public opinion to the need for transparent government administration.

Training broadcasters and journalists has reinforced the media's essential role in democracy. Collaboration with the Ministry of Education and Culture (MEC) has enabled groups of high school students to take part in the discussions, laying the groundwork for future group activities in that sector.

The evaluators found a very satisfactory and well-justified cost-benefit ratio – evidence of a very high degree of **efficiency**. ATCCD has the procedures and expertise to guarantee efficient, transparent management of the project. The beneficiary groups appreciate the local presence and availability of its teams, which for years have demonstrated their commitment to the neighborhoods and local communities.

The evaluators also found that the budget executed respected the budget initially requested, with the funds largely allocated to the training workshops and forums. Making many of the activities a one-day affair did not always allow enough time to study the issues in depth. This is an area for future improvement.

The materials produced to inform the public and raise awareness are accessible and easy to understand, leading beneficiary groups to request and use them. Similarly, the radio spots have been a real help to journalists, contributing to their efforts to raise awareness and mold public opinion.

Despite the unstable political situation, which to some degree has dampened the project's expected influence, the mission noted several positive factors that demonstrate its **impact**. The quality of information has markedly improved. Journalists have better, more well-rounded arguments and informational materials. They are also in a position to discuss the issue not only in greater depth but in a way that citizens can understand. Moreover, mass campaigns and regularly featuring the topic in Radio ViVa and community radio shows have fostered wider dissemination of the information to the general public. The materials published have directly influenced the beneficiaries, who use them as references in their public awareness activities. Empowering stakeholders has led to greater mobilization and organizing on the part of neighborhood organizations, women's groups, and youth associations. Putting tax equity on the civil society agenda has facilitated activities to inform other beneficiary groups with whom these organizations customarily work. Longer training sessions would probably have resulted in greater understanding and a greater sense of ownership among the beneficiary groups.

ATCCD possesses a number of features that will help ensure the **sustainability** of the outcomes achieved and the continuity of similar initiatives. At the institutional and technical level, this NGO has a long track record in the country and a reputation for competence. It has highly qualified personnel with expertise in complementary disciplines, and staff turnover is low. It regularly uses two media outlets, Radio ViVa (FM 90.1) and Jaku'eke Paraguay, Agencia Nacional de Noticias, to publicize programs and projects and has managed to schedule a weekly slot on Radio ViVa to continue the debate on tax justice. As for *financial sustainability,* ATCCD has sufficient human and material resources to guarantee at least a minimum of activities to ensure the continuity of the process that was launched. It also has the necessary connections and expertise to prepare and submit new applications for funding to international cooperation agencies. The proposed agreements with MEC to sustainably approve the teaching materials developed for use in the secondary school curriculum have yet to be endorsed.

Beyond the support it provided to direct and indirect beneficiaries, this initiative illustrates the impact of assistance by an international cooperation agency to a State in the early stages of

democratic change. From this perspective, the experience can contribute **value added to UNDEF.**

(iii) Conclusions

- The reputation and track record of this NGO, which has deep roots in Paraguayan society, has earned it respect and credibility among public-sector and civil-society actors. The project has enhanced ATCCD's institutional reputation and increased its engagement with a wide variety of stakeholders, facilitating achievement of the intended outcomes in a very delicate social and political environment.

- Its publicity strategy has created useful opportunities and tools for communication and interaction with the public. Tax justice is a regular topic in a weekly broadcast by Radio ViVa and community radio stations.

- Putting tax justice on the civil society agenda has led to the replication of civic mobilization and monitoring activities by neighborhood organizations and women's and young people's associations, especially at the local and community level.

- Raising awareness among adolescents and youth about the tax issue and its impact on the country's development has moved them to get organized and continue participating in group activities on the exercise of citizenship.

- The project has created an opportunity to connect with government offices charged with tax matters. This is a real achievement, but at the same time a pending challenge in terms of improving the ability of stakeholders involved in a dialogue with the government to influence policy.

- The process under way in the country confirms the need to give priority to the creation of social capital with leadership capabilities, foster cultural change, and adopt professionalization practices that respect the exercise of rights – especially when it comes to transparent, inclusive, and efficient management.

- The printed matter and audiovisual materials offer high-quality content suitable for the beneficiary audience. However, their coverage and distribution, as well as the number of copies published, needs to be increased.

(iv) Recommendations

- Strengthen processes that empower grassroots groups and civil society organizations through activities that go beyond seminars and workshops on specific issues. Strengthen new forms of civic participation and political dialogue that focus on the needs and interests of grassroots and community groups.

- Boost the managerial and negotiating capacity of leaders and strategic stakeholders to increase their acceptance by decision-making bodies as credible representatives of the public.

- Support the consolidation of inter-institutional synergies among social, political, and academic stakeholders, creating organized opportunities for collaboration to boost their impact.

- Prioritize activities with youth and adolescents. Adopt appropriate methodologies and promote the organization of groups and movements characterized by a democratic culture and the ability to engage in public debates.

- Work to put civil society initiatives on the government agenda, promoting joint initiatives with government institutions and searching for the best channels to streamline decision-making and translate it into public action.

- Expand the initiative to other parts of the country, especially departments and municipalities outside metropolitan Asunción, prioritizing regions with strengths that foster the exercise of citizenship.

- Optimize the production of informational materials.

II. INTRODUCTION AND DEVELOPMENT CONTEXT

(i) The project and evaluation objectives

This report presents the findings from the evaluation of the project *Paraguay facing its future: Dialogues to strengthen democracy*, implemented by the NGO *Asociación Trinidad, Ciudadanía, Cultura y Desarrollo* (ATCCD) from November 1, 2009 to October 30, 2011. UNDEF provided a grant of US$250,000, of which US$25,000 was retained for monitoring and evaluation purposes. The total project budget is US$426,000, including US$176,000 in cofinancing provided by the NGO.

The objectives of the project are: (a) to promote consensus between the government and social, political, and economic stakeholders; and (b) to encourage civic responsibility through a multidimensional approach, with a view to improving the tax system.

The project strategy centers around five complementary elements geared to: (i) creating opportunities for training and dialogue (that include the use of radio) among political, social, and economic stakeholders that will lead to a legitimate democratic governance process; (ii) strengthening democratic capacities among civil society stakeholders, grassroots organizations, the private sector, and political parties in public policy-making and the monitoring of public administration; (iii) enhancing the role of the media and journalists in disseminating information to the public sector and raising awareness and promoting civic responsibility; (iv) educating public sector stakeholders about information dissemination and accountability, in line with citizens' demand for policies, plans, programs, and projects; and (v) informing and educating the general public, civil society stakeholders, the private sector, and political parties about the problem and the need for a fiscal policy in Paraguay as a way to influence government response to the social demands of citizens.

The evaluation mission is part of the post-project evaluations funded by the United Nations Democracy Fund (UNDEF). Its purpose is to undertake an in-depth analysis of UNDEF-funded projects to gain a better understanding of what constitutes a successful project, which in turn helps UNDEF devise future project strategies. Evaluations also assist stakeholders in determining whether projects have been implemented according to the project document and whether the intended project outcomes have been achieved.

(ii) Evaluation methodology

The evaluation was carried out by one international and one local expert hired under the UNDEF contract with Transtec. The methodology is spelled out in the contract's Operational Manual and includes specific elements from the Launch Note. Pursuant to the contract, the project documents were sent to the evaluators in May 2012 (see Annex 2). After reading and analyzing them, the evaluation team prepared the Launch Note (UDF-PAR-08-280) describing the methodological approach, along with the analytical techniques and instruments to be employed in the evaluation mission. The mission was carried out in Asunción, Paraguay, from June 4 to 8, 2012. The evaluators interviewed project staff and members of the project coordinating team. They also visited two of the three community centers that benefited from the project (in Tablada Nueva and Viñas Cué) and met with beneficiaries and leaders of the groups working in these communities. They met with the following individuals and groups:

- The project management team;
- The consultants and heads of the training programs, radio show, and public awareness campaigns;
- Representatives of political parties, journalists, civil society organizations, and the private sector that attended the project's informational and training workshops;
- Ministry of Education and Culture officials and the principal of a high school where public awareness activities were carried out; and
- A group of young people who had participated in the Graffiti and Mural Contest.

Field visits were made to the communities of Tablada Nueva and Viñas Cué, and to the Presidente Franco high school, where the project conducted activities.

(iii) Development context

Paraguay has a land area of 406,752 km^2. Some 50% of its estimated population of 6,459,058 (2011) is concentrated in two of its 17 departments (counties), Central and Alto Paraná. The most recent UNDP Human Development Report (2011) states that "Paraguay's HDI value for 2011 is 0.665 - in the medium human development category - positioning the country at 107 out of 187 countries and territories. Between 1980 and 2011, Paraguay's HDI value increased from 0.544 to 0.665, an increase of 22.0 per cent or average annual increase of about 0.6 per cent."[1]

The 2011 UNDP Report states that between 1980 and 2011, life expectancy at birth in Paraguay increased by 5.7 years, mean years of schooling by 3.1 years, and expected years of schooling by 3.9 years. Paraguay's per capita GNI increased by around 15.0% between 1980 and 2011. However, in the South American regional context, Paraguay is in ninth place out 10 on the Human Development Index; today, its development is even below the average for Latin America and the Caribbean,[2] and its 2011 HDI of 0.665 is below the 0.731 average for Latin America and the Caribbean. The Latin American and Caribbean countries that are close to Paraguay in terms of their 2011 HDI ranking and population are the Plurinational State of Bolivia and Guyana, which ranked 108 and 117, respectively, on the HDI.[3]

The UNDP inequality-adjusted HDI (IHDI) indicator is particularly important for the project goals. Paraguay's IHDI for 2011 is 0.505 – lower than the IHDI value for Latin America, which is 0.540. Related to the Multidimensional Poverty Index (MPI), the MPI value for Paraguay is 0.064. According to the Explanatory Note on 2011 HDR Composite Indices, "in Paraguay 13.3 percent of the population suffer multiple deprivations while an additional 15.0 percent are vulnerable to multiple deprivations"[4]. Paraguay ranks second in terms of greatest income distribution inequity. Its Gross National Income per capita, GNI, in 2010 was US$2,940, one of the lowest in South America.

In terms of education indicators, the mean years of schooling for the population aged 17 to 22 was 9.6; the total adult literacy rate from 2005 to 2010 was 95%, and the primary school net enrollment ratio from 2007 to 2009 was 86%; however, high school enrollment (young people aged 15 to 18) was only 55.6%.

[1] UNDP, Explanatory note on 2011 HDR composite indices, Paraguay. Human Development Report 2011. Sustainability and
[2] http://hdrstats.undp.org/es/paises/perfiles/PRY.html. Indicadores Internacionales sobre Desarrollo Humano, Paraguay, PNUD.
[3] UNDP, Explanatory note on 2011 HDR composite indices, Paraguay. Human Development Report 2011.Sustainability and Equity: A Better Future for All.
[4] Idem

At the time of project design Paraguay was the only country in South America without a personal income tax.[5] The project was designed in an exciting social, economic, and political context marked by two historic national events. The first was the conclusion of the democratic transition with the change in political party after 61 years of dictatorship by the Colorado Party. Indeed, after the end of its rule (1954-1989) and the election of opposition candidate Fernando Lugo as President in 2008, Paraguay is now experiencing a period of real change, especially in the key areas of good governance and social equity. However, it faces major constraints, among them fragile institutions, deep-rooted cronyism, and even government corruption.

The second event was the country's unprecedented economic boom, marked by 14% growth. This promising economic and political picture gave *Asociación Trinidad* the opportunity to design this project, with the idea that a better, equity-based tax policy will strengthen democracy and empower state institutions. However, business and political lobbies opposed to the adoption of a personal income tax have lobbied intensely against the tax since 2006. This lobby has a majority in both chambers of Congress, preventing systematic consideration of the bill.

This external factor, important for meeting the project's general and long-term goals, did not hinder implementation of the activities or achievement of the intended outcomes and impacts in the short term.

The political events of June 2012, with the overwhelming congressional vote to remove President Lugo from office, have put the country in a more politically vulnerable and isolated position, causing it to be suspended from MERCOSUR and UNASUR. This situation is one more indicator of the weakness of democratic institutions and proof of the need to continue promoting activities to strengthen them.

III. PROJECT STRATEGY

(i) Project approach and strategy

In order to address democratic needs in this context, ATCCD has sought to strengthen good governance, promoting a new vision and new opportunities for civic participation, especially when it comes to fiscal and tax policy and mechanisms for monitoring public revenue administration. The goal is to improve political and social stakeholders' ability to influence the design and implementation of a just fiscal policy as an effective mechanism for building social solidarity and fighting poverty.

The project strategy's interventions focus on creating opportunities for discussion, training, and the acquisition of information by increasing the exercise of democracy and civic participation among strategic actors capable of promoting change.

Project operations were carried out basically in Asunción and surrounding areas. Although this is not an easy topic to address, the activities were appropriate. The target population consisted of political and ministry authorities, members of political parties, journalists and broadcasters, and civil society organizations, as well as grassroots community groups, women's and young people's associations, and the general public.

[5] At the time of this writing, Paraguay's Congress had passed the personal income tax..

A basic component of the project is the training and public awareness activities it carries out through workshops and forums suited to the profile of each beneficiary group. Civil society is a priority beneficiary group, and the project has succeeded in mobilizing and organizing it, at least in the geographic areas covered. Although the politicians and business interests opposed to the personal income tax formed a lobby to prevent consideration and enactment of the tax equity bill, the project spurred civil society actors who had not yet organized to take action, debate the merits of the tax, and push for its approval, and also to promote other tax mechanisms that would lead to greater tax justice. The interviewees confirmed the positive impact of the training that they had received, noting that it provided them with information and gave them sound, current arguments for push-back against the lobbying of opposition political groups.

Furthermore, journalists, community leaders, and motivators working in public and private agencies and organizations were given leadership training. The planning and analytical methods essential for achieving good governance and transparent public administration were developed to encourage civic participation in the monitoring of policy decisions. As a result of these initiatives, tax justice has become a community concern and is being taken up in the meetings of grassroots organizations. At community centers and in interviews with residents from different communities, the evaluators witnessed the motivation and awareness created at the grassroots level. They also learned about the initiatives implemented to encourage citizens to organize and get involved.

One important aspect of the work with young people was the agreement with the Ministry of Education and Culture – another strategic component, centered on activities to raise high school students' awareness about the tax culture. Nine educational institutions in the capital participated in the Graffiti and Mural Contest, which mobilized groups of adolescents (male and female), many of whom submitted proposals for following up on this initiative during the next academic year.

Seminar with politician and civil society

Another strategic line was the rational, intelligent use of radio to communicate with the public and support project activities. The issue of tax justice was aired in the Radio ViVa and community radio shows, giving the average citizen opportunities to offer input. The simple, well-designed content of the public awareness campaigns and promotional material, as well as the production of radio spots broadcast by local stations, had an impact on the beneficiary public.

The gender approach was present in all the activities organized. Women and men participated on an equal footing in the activities organized for the evaluation mission.

(ii) Logical framework

The table below presents the logical framework for the project interventions, based on five outcomes. The project activities contributed to the achievement of the objective and intended outcomes, as the table illustrates.

Activities	Intended outcomes	Medium-term impacts	Long-term development objectives
• Production and broadcasting of the radio show; • Production of 50 radio spots; • Organization of two public awareness campaigns (one each year), at 30 radio stations;	Creation of opportunities for training and dialogue (also via radio) among political, social, and economic stakeholders to achieve a legitimate democratic governance process.	• Broadcasting of 59 radio shows (31 in 2010; and 28 in 2011); • Tax issues link on Radio ViVa website; • Awakening of public opinion via the 2010 and 2011 campaigns;	• The issue of tax justice has become part of the public agenda, raising public awareness and building consensus about the need to solve this problem. • Strengthening of organized opportunities for discussion and consensus building among civil society and grassroots organizations (especially those of women and young people); • Training of leaders and journalists with the ability to inspire civic engagement and create opportunities for it in different fields of action; • At the conclusion of the project, a radio show is being broadcast that provides information on taxes and mechanisms to monitor government revenues.
• Organization of training workshops for leaders of social organizations and the private sector; • Development of educational and support materials;	Strengthened democratic capacities among civil society, grassroots organizations, the private sector, and political parties in public policy-making and the monitoring of public administration.	• Over 200 leaders providing training in strategic management, negotiation, and participation and influencing public policies, tax policy, and public - sector financing • Production and distribution of publications on these issues.	
• Organization of two open forums for journalists and broadcasters • Four national and 30 local and community radio shows.	Enhanced role of the media and journalists in disseminating information to the public sector and promoting public awareness and civic responsibility.	• Over 150 broadcasters and journalists given training on the media's role in governance, democracy, and civic engagement. • 120 broadcasters given training on the topic of a Democratic Communication Law	
• Organization of three training seminars for public officials	Public-sector stakeholders trained in the dissemination of information, and accountability, in line with citizens' demand for policies, programs, and projects.	• Around 160 public sector employees trained in transparency, integrity, and accountability	
• Agreement with the Ministry of Education and Culture • Organization of two Graffiti and Murals Contests in public schools; • Co-organization of the Fair taxes for Social Investment campaign. • Publication and distribution of 3,000 booklets; • Production of audio material, "Voices for Tax Justice."	The general public and civil society, private sector, and political party stakeholders awakened to and educated about the need for a fiscal policy in Paraguay to improve the government's response to the social demands of citizens.	• Administrators, teachers, and students at 9 high schools taught about civic values, taxation, and the duty to pay taxes	

IV. EVALUATION FINDINGS

(i) Relevance

The project objectives are relevant to the context of political change under way in the country since the 2008 elections. Democracy is still in its infancy in Paraguay, and current opportunities for dialogue are few and far between. The strategic lines of action prioritized by the project are a response to these challenges. Their purpose is to bolster the exercise of citizenship and create social capital capable of building consensus between government authorities and social, political, and economic stakeholders.

The activities with high school teachers and students are a reaction to the government's decision to adopt the personal income tax and promote educational activities on the subject in the Ministry of the Treasury and the Ministry of Education and Culture.

The selection criteria for the beneficiary population – political parties; journalists; civil society organizations; political authorities, women's, adolescents', and young people's groups; and the general public – are likewise consistent with the objective of strengthening democratic capacity among stakeholders who can influence the promotion of consistent public policies that will improve the nation's fiscal and tax system.

Student graffiti on tax equity

The evaluators consider the choice of civil society as the project's target group both appropriate and necessary, as this sector had not yet mobilized to influence tax policy. Having high school students take part in the debates was an innovation that led to wider publicity about the issue of tax equity. Providing training to journalists was likewise important and necessary, since this group had few opportunities otherwise to learn about tax equity.

The radio shows, forum, and broadcasts – both live and via community radio – as well as the mass public awareness campaigns, laid the groundwork for citizens to get involved in community initiatives to increase democracy and transparency in governance.

The interviewees from organizations, political parties, and the public sector confirmed that the content of the training sessions and meetings had helped them reflect on and improve their knowledge and practices.

At the same time, bringing stakeholders from different sectors together strengthened partnerships among civil society organizations as well as entities in the public and private sector. Many of these forums and mechanisms of participation are still in regular operation,

contributing to the continuity of the initiatives and achievement of the long-term development objective.

The gender approach was one of the criteria considered when creating beneficiary groups for the different activities. Women, adolescents, and young people were very engaged and their involvement was very positive, as their ability to participate and exercise citizenship in neighborhood councils and local and community forums had improved.

(ii) Effectiveness

Through the interviewees' perceptions and opinions, the evaluators confirmed that the project had made a real contribution to tax justice, paving the way to greater public awareness, information, and institutional strengthening.

The training activities led to the creation of forums to bring civil society and public- and private-sector stakeholders together around specific issues. Awakening these individuals to these heretofore little-known issues made it possible to share information and support public discussion, learning, and organizing. The result was mobilization of the media (broadcasters, journalists, and sectors of the press), social organizations (community and neighborhood social groups and NGO networks), and members of Congress and political parties, especially in neighborhood grassroots committees and commissions. Particularly important was the involvement of women and young people, since many of them are in charge of motivating and/or coordinating grassroots groups. Many women hold positions in neighborhood coordinating bodies and/or the municipality. Teachers are organizing groups to share experiences, with the goal of integrating the subject of citizen participation more thoroughly into curriculum activities.

Civil society engagement has increased with the support for participation and democratic self-organization processes. Empowering civil society organizations, together with their leaders and professionals, has put tax justice on their agenda as a priority issue around which to mobilize and organize. The project therefore contributed indirectly to the consolidation of social and political dialogue and the strengthening of democratic institutions. The result was better governance and a greater understanding of the rights of citizens and the fundamental freedoms of persons.

Locally, the project improved coordination among neighborhood councils, getting them actively involved in monitoring the use of municipal funds as an exercise in awakening public opinion to the need for transparent government administration.

Another area that was especially strengthened was information about the essential role of the media in democracy. The public was amply informed about the provisions of the tax law and the benefits that its passage could bring in terms of tax equity and social policies to meet the priority needs of the population. The radio shows, broadcast in Guaraní and Spanish, were very important, because they encouraged citizens to participate in radio discussions. Community radio's involvement facilitated the participation of rural populations and departments outside of Asunción. The production of 50 radio spots about the issue enabled people to understand it and improved the quality of the shows and public awareness campaigns.

Moreover, the different types of materials produced improved the information that was disseminated and improved interinstitutional communication channels. All the materials and working documents are available on the ATCCD website and can be used for activities and/or training courses on this subject.

Also important was the project's success working with schools, teaching about tax policy and tax law, even though the focus of this activity was very narrow. The staff interviewed at the schools commented that while a "tax culture" is one of MEC's educational policy lines, it was the project that helped them implement it. The project worked in nine high schools, organizing a Graffiti and Mural Contest, with some 15 students from each school participating. During the interview with one of these groups, the young people said that they were more aware now of the duty and need to pay taxes. Most of them said that they had talked about this with their families and stated that they would have liked to interview some members of Congress to ask them why they refused to pass a law that could help the government improve the living conditions of its citizens. They also asked ATCCD to organize other group activities and facilitate interaction with groups from other schools.

ATCCD explained that working with MEC had been hard, because of the lack of interest it had shown in supporting this activity. The Agreement was a long time in signing, and ATCCD was unable to get Ministry authorities to examine its teaching materials. As a result, the ministerial resolution declaring these materials of educational value, which would have permitted their use in every school, was not approved.

In contrast, this initiative was highly valued by the administration and faculty of the schools. So said the principal of the school that was visited, who stated that the activity had been very positive, but too short (just one day).

Training workshop for journalists

Finally, the evaluation team believes that to optimize effectiveness and the degree to which the objectives were met, the successes should have been compared with a baseline, which was not established at the start of the project.

In any case, given the problems posed by the social and political context in which the project unfolded and the fact that it was tackling a new issue not easily understood, the evaluators believe that a good level of effectiveness was achieved. As the NGO's director said at the debriefing, "We've only just begun: We've plowed the field and now it's time to sow the seeds." Continuity is undoubtedly necessary to capitalize on the successes and consolidate the processes launched.

(iii) Efficiency

The evaluators found a highly satisfactory and well-justified cost-benefit ratio. ATCCD has adequate administrative procedures and personnel to guarantee efficient and transparent project management. A local auditing firm oversees its financial management; the reports and administrative documents are correctly submitted. The beneficiary groups, particularly those of young people, expressed their appreciation for the presence and availability of the ATCCD teams, not only because of their professional competence, but because of the commitment they have shown over the years to local communities and neighborhoods.

The implementation timeframe was generally respected, with no major alterations to the initial schedule. Concerning the delay in the signing of the Agreement with the Ministry of Education and Culture, the activities programmed for the high schools were postponed to year 2, but were ultimately carried out.

The NGO had US$176,000 in cofinancing from other cooperation agencies and its own funds to carry out the activities. As for the direct financing of program initiatives, the evaluators

found good consistency between the budget requested and its execution. Most of the budget was allocated to the training workshops and forums, which is consistent with the objective pursued. The majority of the training activities were one-day affairs, which meant there was not always enough time to discuss the topic in depth.

For the workshop evaluations, ATCCD handed out evaluation forms so that participants could state their opinions and offer suggestions about the quality of the information received and the methodology used. Overall, the results were very positive. Some participants would have liked more time for interaction and group work. At the same time, the beneficiaries have offered many suggestions about what they would like to see included in future training activities. This can be considered a good indicator of their motivation. The number of workshop attendees matched or exceeded the number originally planned.

High school Student's workshop

The project produced a great deal of material for raising awareness and publicizing the issue (T-shirts, CDs, booklets, posters, etc.). All of these articles were highly appreciated and used by their recipients. The production of booklets for the training workshops, especially those destined for high schools, has risen in some cases. The principal at the school visited commented on the usefulness of the materials – not only for the students, but the faculty as well. Generally speaking, considering the almost complete lack of literature on this subject, more copies of the information packets should have been published.

Other participants, heads of NGOs, community coordinators, members of political parties, etc., said that they regularly consult these materials to prepare for debates, presentations, or meetings. Moreover, the journalists have found the radio spots very useful, helping them mold public opinion.

Overall, the findings are very positive, since the project launched a dynamic that, six months into operations, had already sparked an unprecedented public debate on tax reform.

(iv) Impact

The project has had a substantial impact, especially considering that many political factors have to some extent dampened its anticipated influence. Its positive features and direct achievements include:

- Its training of leaders committed to ensuring the continuity of the initiative in their respective groups. This is fostering the emergence of new opportunities for civic participation;
- Putting the issue of tax equity on the agenda of civil society, neighborhood organizations, women's groups, and young people's associations. These groups have learned about and taken up an issue that had

Government Day in the Trinidad neighborhood

never before been debated. The public awareness sessions have led civil society organizations to begin organizing and concertedly replicating new activities to spread the word to other beneficiary groups with whom they work on a regular basis. This is the case with *DECIDAMOS*, an NGO that, having participated in the ATCCD training seminars, is currently waging a new public awareness campaign on tax equity.

- Including journalists in the training sessions has been an important and necessary contribution, as little information on tax equity and tax justice was available to them. The training they received supplied them with substantive arguments and informational materials, enabling them to talk about the issue in depth in a way that the public could understand.
- The rational and intelligent use of radio has supported the project's activities. This issue has become a regular topic in Radio ViVa and community radio programming and has had a real impact in terms of informing the general audience. Many of the interviewees reported listening to the show every week and expressed appreciation for the ability to participate directly in the interviews with guest politicians and/or experts. This has given them first-hand information that they have been able explore in greater depth at meetings of neighborhood councils and other groups.
- Distribution of the published materials not only in the workshops and forums, but in high schools as well, has had a direct impact on the beneficiaries. Many of them, especially faculty in several schools, have pointed out the advantage that would accrue to being able to use them to teach this subject during the school year as part of the curriculum or even on an ad hoc basis in the classroom.

In terms of impact, the mission found that the issue could perhaps have been discussed with the beneficiary groups in greater depth. Since for the majority of the participants, this was a new and unknown topic, the training sessions should have been longer to promote greater understanding and ownership of the issue by the beneficiary groups.

(v) Sustainability

The evaluation team noted several positive factors indicating the sustainability of the initiatives undertaken by the project, namely

- In terms of *institutional sustainability,* ATCCD is an NGO that is respected and valued for its competence and track record of over 14 years in the country. Its technical and management team is made up of highly qualified staff from complementary disciplines who have been there for many years. ATCCD has longstanding relationships with many government agencies, political parties, the media, and civil society, due to its reputation as a serious, reliable organization and its presence in participatory forums.

Open radio forum about the tax debate, in Luque city

It also has two technology platforms at its disposal: Radio ViVa (FM 90.1) and Jaku'eke Paraguay, Agencia Nacional de Noticias, which it uses to publicize its programs and projects. This is an important sustainability factor. In fact, a weekly slot has been set aside in Radio Viva's programming schedule to provide continuity for the debates on tax justice.

The training and public awareness activities and the strengthening of leaders' and beneficiary groups' capacities, which have facilitated their participation and political influence, are another important sustainability factor. Many of these people have gone on to serve as multipliers, holding meetings and seminars in their communities, coordinating groups, and neighborhood councils.

The production of informational materials on public policy and tax policy, government financing, and tax culture can be used in future activities to raise public awareness about these issues, since little other information is available.

- *Financial* sustainability is guaranteed overall by the fact that ATCCD has sufficient human and material resources to ensure at least a minimum of activities that can provide continuity for the process that was launched. The NGO's technical team has been trained to conduct the training and awareness sessions. It also has its own headquarters, where the training activities, meetings, and interaction take place. However, expanding the project's coverage will require an infusion of new funds. The reproduction and distribution of materials will also entail additional costs. ATCCD has the necessary contacts and expertise to prepare new funding requests and submit them to international cooperation agencies. It is very important not to interrupt the process, because, while progress has been made, much remains to be done.

One sustainability factor that needs strengthening is the institutionalization of the agreements reached with MEC. A formal ministerial resolution would guarantee use of the project's teaching materials in the high school curriculum. There is also a need to plan for continuity of the activities with students, who have requested the opportunity to explore this issue in greater depth and to go to Congress and speak with its members.

(vi) UNDEF value added

The project was implemented during Paraguay's first change in government after 61 years of rule by the same political party. This transition, which was a peaceful one, awakened citizens to the many alternatives for change. However, it was not enough to promote the structural changes that were needed, demonstrating that for government to function, opportunities and processes must be provided for the exercise of citizenship and the strengthening of government institutions. The project experience showed that to strengthen democracy, it is not enough to encourage civic participation. Citizens must be capable of calling for action, proposing solutions, and dialoguing with policymakers. It requires their gradual empowerment, which emerges through the relationship between the exercise of citizenship and good government administration. In the current circumstances, this latter remains a challenge for the consolidation of democracy. Events in Paraguay in the weeks after the mission are proof of this.

Beyond the project's support to direct and indirect beneficiaries, this initiative illustrates the effects of assistance offered by an international cooperation agency to a government in the initial stages of democratic change. From this standpoint, the experience can offer value added to UNDEF.

V. CONCLUSIONS

i. Reputation and track record. ATCCD is deeply rooted in Paraguayan society and enjoys respect and credibility among the groups it works with in the public sector and civil society. Its institutional reliability and connections with a wide range of stakeholders are valuable social capital, which the project has strengthened, and which, at the same time, has contributed to the achievement of the intended outcomes in a highly vulnerable social and political intervention environment.

ii. A consistent and well-structured information dissemination strategy. The ongoing collaboration with Radio ViVa has created the opportunity to communicate and interact with citizens. Tax justice has become a regular topic on community radio shows and Radio ViVa, which, with the support of experts in the field, has set aside a weekly Tuesday slot to discuss the issue.

iii. Need to put tax justice on the civil society agenda. Of all the project's beneficiary groups, civil society organizations are undeniably those that have most fully embraced the concepts and analytical methods described in the training and public awareness sessions. Neighborhood organizations and women's and young people's associations are replicating the activities, mobilizing their communities and organizing civic monitoring activities.

iv. Awareness among youth and adolescent groups. The interviews and focus groups held as part of the mission confirmed that adolescents and youth are capable of understanding and producing information about the tax issue and, moreover, of understanding how it impacts the country's development. This constitutes potential that justifies continuing to work on this issue using creative and participatory methods.

v. Cordial relations and rapprochement with the government. ATCCD has created an opportunity to connect with the government offices that deal with the tax issue. This rapprochement with the government was uncommon and constitutes a major success for the NGO, even though it needs to design an impact plan based on better knowledge of how government offices operate in this area. Government offices take more time to reach decisions and take action than provided for in the timetable proposed by ATCCD. Thus, a contingency plan is needed to optimize achievements despite the difficult circumstances.

vi. Need to train leaders with a strategic long-term vision. The process under way in the country confirms the need felt by many stakeholders, especially civil society, to give priority to creating social capital capable of exercising leadership and influencing policy. The project beneficiaries themselves recognize that the current political situation requires political leaders who can bring about cultural change and institute professionalization practices that respect the exercise of rights. In order to accomplish this, educational institutions must be strengthened with new strategic guidelines that foster transparent, inclusive, and efficient political action.

vii. Relevant materials. The quality of the printed and audiovisual materials produced is good in terms of their content, and they are appropriate for the beneficiary audience. However, the distribution strategy could be improved, more copies could be issued, and, above all, coverage could be expanded.

VI. RECOMMENDATIONS

Based on the conclusions reached during the mission, the evaluation team is offering a series of recommendations to promote continuity and optimize the achievements and impact obtained through the project:

i. Ensure continuity and consolidate the empowerment processes launched with organized grassroots groups and civil society organizations, boosting their potential for political participation and dialogue. Ensure work processes that go beyond narrowly focused seminars and workshops, encouraging other forms of civic participation that consider the interests of grassroots groups and communities. (See Conclusion iii);

ii. Organize capacity building activities among leaders and strategic stakeholders (political parties, unions, civil society, grassroots associations, etc.), improving their ability to take action, negotiate, and influence policy in their dealings with policy-making entities. (See Conclusion vi);

iii. Strengthen inter-institutional synergies, promoting opportunities for social, political, and academic stakeholders to meet and share ideas and creating organized opportunities for collaboration to heighten their impact. Include children's, young people's, and women's organizations; other specialized NGO networks such as *Contraloría Ciudadana* [Civic Oversight Group] and *Mesa de inversión en infancia* [Investing in Children Committee]; and universities to improve civil society's capacity to influence policy. (See Conclusion iii);

iv. Prioritize activities with young people and adolescents using appropriate methodologies. Promote the sustainable organization of youth groups and youth movements, offering opportunities for specific training to strengthen the culture of democracy and encouraging them to participate in public debates. (See Conclusion iv);

v. Promote the inclusion of civil society initiatives in the government agenda. When signing agreements to advance joint initiatives with government institutions, identify intermediaries with the ability to facilitate decision-making and translate the theory into practice and then, into public action. (See Conclusion vi);

vi. Expand the initiative to other parts of the country, especially departments and municipalities outside metropolitan Asunción, giving priority to regions with certain strengths that encourage the exercise of citizenship, thanks to the presence of civil society organizations, community radio, networks, and/or universities.

vii. Finish the materials by including a technical page with acknowledgments that indicates authorship and provides keywords to identify and catalogue the reports. (See Conclusion vii).

VII. OVERALL ASSESSMENT AND CLOSING THOUGHTS

The evaluators consider the project to have made a very substantial and relevant contribution, given the political situation in Paraguay. The current motivation and involvement of the public, particularly civil society, as well as women and adolescents, is a real achievement and evidence of the project's relevance to the needs of the beneficiary populations.

The project's value added has had a visible impact at several levels, awakening different beneficiary groups to their rights and duties as citizens and creating opportunities for participation in communities, neighborhoods, and high schools.

Also important has been the creation of venues for dialogue open to representatives of civil society, journalists, members of political parties, and the local authorities, which demonstrates the relevance of the project. This is truly encouraging, not only for ATCCD but also and especially for the beneficiary groups.

First place, Graffiti Contes

VIII. LIMITATIONS, CONSTRAINTS, AND CAVEATS

Although the mission was brief, the beneficiary organization carefully drew up its agenda, which enabled the activities to run smoothly. Nevertheless, the experts were unable to meet with any representative of the Ministry of the Treasury, due, among other things, to the difficult political situation at the time of the mission.

IX. ANNEXES

ANNEX 1: EVALUATION QUESTIONS

DAC criterion	Evaluation Question	Related subquestions
Relevance	▪ To what extent was the project, as designed and implemented, suited to context and needs at the beneficiary, local, and national levels?	▪ Were the objectives of the project in line with the needs and priorities for democratic development, given the context? ▪ Should another project strategy have been preferred rather than the one implemented to better reflect those needs, priorities, and context? Why? ▪ Were risks appropriately identified by the projects? How appropriate are/were the strategies developed to deal with identified risks? Was the project overly risk-averse?
Effectiveness	▪ To what extent was the project, as implemented, able to achieve objectives and goals?	▪ To what extent have the project's objectives been reached? ▪ To what extent was the project implemented as envisaged by the project document? If not, why not? ▪ Were the project activities adequate to make progress towards the project objectives? ▪ What has the project achieved? Where it failed to meet the outputs identified in the project document, why was this?
Efficiency	▪ To what extent was there a reasonable relationship between resources expended and project impacts?	▪ Was there a reasonable relationship between project inputs and project outputs? ▪ Did institutional arrangements promote cost-effectiveness and accountability? ▪ Was the budget designed, and then implemented, in a way that enabled the project to meet its objectives?
Impact	▪ To what extent has the project put in place processes and procedures supporting the role of civil society in contributing to democratization, or to direct promotion of democracy?	▪ To what extent has/have the realization of the project objective(s) and project outcomes had an impact on the specific problem the project aimed to address? ▪ Have the targeted beneficiaries experienced tangible impacts? Which were positive; which were negative? ▪ To what extent has the project caused changes and effects, positive and negative, foreseen and unforeseen, on democratization? ▪ Is the project likely to have a catalytic effect? How? Why? Examples?
Sustainability	▪ To what extent has the project, as designed and implemented, created what is likely to be a continuing impetus towards democratic development?	▪ To what extent has the project established processes and systems that are likely to support continued impact? ▪ Are the involved parties willing and able to continue the project activities on their own (where applicable)?
UNDEF value added	▪ To what extent was UNDEF able to take advantage of its unique position and comparative advantage to achieve results that could not have been achieved had support come from other donors?	▪ What was UNDEF able to accomplish, through the project, that could not as well have been achieved by alternative projects, other donors, or other stakeholders (Government, NGOs, etc.). ▪ Did project design and implementing modalities exploit UNDEF's comparative advantage in the form of an explicit mandate to focus on democratization issues?

ANNEX 2: DOCUMENTS REVIEWED

- *Project program and management documents:*
  - Project document;
  - Mid-term report;
  - Final report;
  - Organization website www.jakueke.com/asotrinidad.php.

- *Material prepared within the framework of the project*
  - Educational materials: Management, organization, and impact; Tax policy and public financing;
  - *Democracia participativa y representativa, participación ciudadana, relación entre los partidos políticos y la ciudadanía* [Participatory and representative democracy, civic participation, the relationship between political parties and citizenship];
  - *Yo quiero un país mejor: educación cívica y cultura tributaria* [I want a better country: civic education and the tax culture] (Material targeting middle school and university faculty and students);
  - Strategies to promote transparency, accountability, and integrity in the public sector;
  - Messages (Posters, radio spots, etc.)

- *Other documents consulted:*
  - *Situación de los ODM en Paraguay*, Programa de Naciones Unidas para el desarrollo;
  - *PNUD Paraguay 2011, resumen de logros más importantes*, February 2012, PNUD;
  - *Situacion de la mujer en Paraguay*, Silvio Álvarez, Miguel Angel Barrios – Observatorio laboral del Servicio Nacional de Empleo, Ministerio de Justicia y Trabajo, Servicio Nacional de Empleo;
  - Deborah Itriago, *Justicia tributaria para la población campesina paraguaya*, Oxfam, May 2012;
  - Deborah Itriago, *Tributación en Paraguay: el ostracismo de la pequeña agricultura*, Oxfam, June 2012;
  - *Semillas para la Democracia*, Centro de Estudios Judiciales, Gestión Ambiental y Centro de Políticas Públicas de la Universidad Católica, Report on compliance in Paraguay with the Inter-American Convention against Corruption, April 2012

ANNEX 3: PERSONS INTERVIEWED

June 3, 2012	
Arrival of international expert in Paraguay	
Monday, June 4, 2012	
Meeting of evaluation team	
Meeting ATCCD coordinating team	
- Arturo E. Bregaglio,	ATCCD Director and Project Coordinator
- Mirian Candia Sanchez	Head of the Gender Unit and Radio ViVa show
- Oscar Boltes	Member of the ATCCD Management Team and Coordinator of Public Awareness Campaigns
Tuesday, June 5, 2012	
- Pepe Costa	Journalist and advocate. Speaker at training seminars
Meeting with young leaders of the "Viñas Cué" community	
- Blas Acosta	Coordinator of the youth group
- Carolina Beatriz Barossi	Teacher at the neighborhood public school
- Lumilda Acosta	Coordinator of the Radio ViVa "Telecentro Comunitario" (Community Telecenter) show
Meeting with a community leader (Neighborhood Council) from Tablada Nueva	
- Don Gilberto	Community leader
Wednesday, June 6, 2012	
Visit to PRESIDENTE FRANCO high school	
- Mirian Fleitas	Principal
- Group of young participants in the Graffiti contest	Marlis, Mariella, Yanina, Karen, Elias, Diana, Roberto, Ronald, Diego, Junior
- Diana Serafini	Former Deputy Minister of Education and Culture
- David Velázquez	Member of the ATCCD management team and director of training
Thursday, June 7, 2012	
Meeting with representatives of civil society organizations, public officials, journalists, municipal centers, neighborhood councils, students, teachers, groups of women beneficiaries who attended the training workshops.	
- Dora Duran	Chair of the Neighborhood Council Coordinating Committee, Tenondete
- Kelina Fretes	Neighborhood council
- Trifina Sosa de Kleiner	Municipal official
- Lourdes Gutierrez	Teacher, member of the National Teachers' Union
- Miguel Olmedo	FEDEM
- Mariano Barreiro	FEDEM
- Oscar Rojas	"Manos Abiertas" (Open Hands), a young people's group. IPS staff member
- Eva Ferreira	ANR Party and municipal official of Asunción
- Hugo Vázquez	Contraloria ciudadana de Luque
- Elvio Segovia	PDP Party and Municipal Adviser
Friday, June 8, 2012	
Debriefing with project coordinating team	
Meeting of team of evaluators	

ANNEX 4: ACRONYMS

ANR	Asociación Nacional Republicana
ATCCD	Asociación Trinidad, Ciudadanía, Cultura y Desarrollo
CC	Community Center
EU	European Union
FEDEM	Federación de Entidades Vecinalistas de Paraguay
HDI	Human Development Index
IDB	Inter-American Development Bank
IPS	Instituto de Prevision Social
MEC	Ministerio de Educación y de Cultura
NGO	Nongovernmental Organization
PDP	Partido Democrático Progresista
UNDEF	United Nations Democracy Fund
UNDP	United Nations Development Programme