FINAL INDEPENDENT PROJECT EVALUATION

STATISTICS AND DATA FOR MEASURING ILLICIT FINANCIAL FLOWS IN THE ASIA-PACIFIC REGION

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CONTENTS

CONTENTS	III
ABBREVIATIONS AND ACRONYMS	IV
MANAGEMENT RESPONSE	V
EXECUTIVE SUMMARY	VII
I. INTRODUCTION	1
BACKGROUND AND CONTEXT	1
EVALUATION METHODOLOGY	3
LIMITATIONS TO THE EVALUATION	5
II. EVALUATION FINDINGS	6
RELEVANCE	6
COHERENCE	8
EFFICIENCY	9
EFFECTIVENESS	11
SUSTAINABILITY	13
HUMAN RIGHTS, GENDER EQUALITY, DISABILITY INCLUSION, AND LEAVING NO ONE BEHIND	15
III. CONCLUSIONS	17
IV. RECOMMENDATIONS	18
V. LESSONS LEARNED AND GOOD PRACTICES	20
LESSONS LEARNED	20
GOOD PRACTICES	20
ANNEX I: TERMS OF REFERENCE	21
ANNEX II: EVALUATION MATRIX	33
ANNEX III: EVALUATION TOOLS: QUESTIONNAIRES AND INTERVIEW GUIDES	37
ANNEX IV: DESK REVIEW LIST	43
ANNIEY V. STAKEHOLDERS CONTACTED DURING THE EVALUATION	10

ABBREVIATIONS AND ACRONYMS

Abbreviation or Acronym	Full name/word	Abbreviation or Acronym	Full name/word
BBS	Bangladesh Bureau of Statistics	NCC	National Coordination Committee
CBS	Central Bureau of Statistics	NCM	National Coordination Mechanism
СО	Country Office	NSO	National Statistical Office
DMLI	Department of Money Laundering Investigation	NRB	Nepal Rastra Bank
DNC	Department of Narcotics Control	RAB	Research and Trend Analysis Branch
Eol	Expression of Interest	ROSA	Regional Office for South Asia
FIU	Financial Intelligence Unit	ROSEAP	Regional Office for Southeast Asia and the Pacific
GSO	General Statistics Office	UNCAC	United Nations Convention against Corruption
ICCS	International Classification of Crime for Statistical Purposes	UNCTAD	United Nations Conference on Trade and Development
IFF	Illicit Financial Flow	UNODC	United Nations Office on Drugs and Crime
MMA	Maldives Monetary Authority		

MANAGEMENT RESPONSE

Recommendations ¹	Management Response
1. Follow-up: In collaboration with the Regional Office for Southeast Asia and the Pacific (ROSEAP), Regional Office for South Asia (ROSA), and UNODC Country Offices (COs), it is recommended that the Data Development and Dissemination Section (DDDS), Research and Trend Analysis Branch (RAB), Division for Policy Analysis and Public Affairs (DPA), UNODC, organizes formal presentations of the main results and findings in each pilot country a s soon as the final versions of the reports are cleared. The presentations should allow discussing lessons learned on the data gathering and analysis processes (best practices, constraints, etc.). In addition, the COs should ensure continued engagement to build on the project achievements, including by measuring and reporting on SDG Indicator 16.4.1 as well as identifying still existing needs (e.g., developing capacities, strengthening institutional coordination, and raising awareness/interest of policymakers) and opportunities to address them (e.g., by actively increasing donor interest by presenting the project results).	Partially accepted
2. Learning : As soon as the draft reports are cleared, DDDS should consider developing methodological guidelines for measuring crime related Illicit Financial Flows (IFFs). In addition, DDDS could consider developing online training modules on the methodology and its implementation. In future similar projects, it should be considered to include specific activities to produce new global public goods or strengthen existing ones. This should include a clear focus on documenting and sharing along the process (e.g., through a common platform). Timeframe: by September 2023.	Accepted
3. Partnerships: It is recommended that DDDS and field offices continue to provide technical assistance to the pilot (and other) countries to enhance their capacity to detect, prevent and investigate IFFs. This could involve training and support to (i) the National Statistical Office (NSO) for measuring IFFs and building a statistical framework and (ii) law enforcement officials, prosecutors, judges, and other relevant stakeholders for developing and implementing national anti-IFFs strategies and action plans. This should be part of long-term strategies with sufficient resources. In this sense, enhanced partnerships with other international organizations, governments, civil society, and the private sector would be needed to leverage resources, share knowledge and expertise, and ensure coordinated efforts toward combatting IFFs. In particular, the UN Regional Commissions would be a key partner to implement capacity development and policy influence activities (e.g., encouraging the development of domestic policies and legal frameworks to combat IFFs, supporting the establishment of national IFFs task forces, engaging with parliamentarians and civil society, promoting public awareness-raising campaigns, etc.)	Partially accepted

¹ This is just a short synopsis of the recommendation, please refer to the respective chapter in the main body of the report for the full recommendation.

Timeframe: by December 2023.	
4. Regional dimension : It is recommended that ROSEAP and ROSA cooperate with DDDS to find opportunities to disseminate the results and methodology within the region. This could include establishing a formal (online) platform and/or an expert exchange program to connect countries, NSOs, and institutional mechanisms to measure IFFs. Regional activities and cooperation would make sense to advance towards harmonized and comparable estimates/statistics. UNODC is seen as a neutral partner with the technical expertise that can facilitate overcoming the numerous challenges (e.g., confidentiality, language, access, etc.). This could be done in the framework of measuring Indicator SDG Indicator 16.4.1, including frontier crime-tax IFFs (e.g., overlaps, aggregated values, etc.) and in collaboration with UNCTAD also as the co-custodian of the indicator. Timeframe: by September 2023.	Accepted
5. Ownership and feasibility: To select future pilot countries, it is recommended that DDDS combines the Expression of Interest (EOI) with a stakeholder mapping in each country (e.g., to identify capacities, interest, constraints, etc.). A specific phase should be foreseen for direct engagement with the technical institutions and main implementation partners (national focal points) to clarify their roles in measuring IFFs, including launching events/workshops and formal agreements if possible (e.g., responsibilities to gather, provide and analysis information; resources to be allocated, etc.). This should be done in close cooperation with field offices that must be involved in the project at an early stage (design). Timeframe: by June 2023.	Accepted
6. Impact and gender: DDDS is recommended to broaden the Theory of Change, underpinning its future support to measuring IFFs by envisaging credible contributions to promote policy change. Establishing a plausible impact pathway for strengthening concrete policies through IFFs estimations should include a gender and vulnerability analysis (e.g., recognizing specific vulnerabilities of women and girls related to exploitation and abuse, barriers to accessing justice and other services, etc.). This should involve a strengthened collaboration with civil society (even by providing access to valuable data). Timeframe: by June 2023.	Accepted

EXECUTIVE SUMMARY

INTRODUCTION

PROJECT DESCRIPTION AND OBJECTIVES

The project, financed by the United Nations Department of Economic and Social Affairs (UNDESA), was implemented by the Data Development and Dissemination Section (DDDS), Research and Trend Analysis Branch (RAB), Division for Policy Analysis and Public Affairs (DPA), UNODC, providing overall coordination. The Regional Office for Southeast Asia and the Pacific (ROSEAP) hosted the regional coordination of the project, being in charge of the substantive implementation. The implementation was done in partnership with the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) between July 2020 and December 2022 with a total budget of USD 824,180. The main objective was to improve the statistical capacity of selected Asian-Pacific countries to measure Illicit Financial Flows (IFFs) and use such metrics for targeted policymaking. The main activities involved technical assistance to strengthen the capacity of six countries to produce statistics and enhance the understanding/use of IFFs concepts/data (i.e., Bangladesh, Kyrgyzstan, Maldives, Nepal, Uzbekistan, and Viet Nam). The project's logic (results framework) was organized around two objectives, two outcomes, and four indicators.

PURPOSE, SCOPE, AND METHODOLOGY OF EVALUATION

The independent final evaluation was commissioned by and its scope limited to UNODC. It covered the entire project duration from its inception and assessed the activities implemented in all beneficiary countries and coordination activities. The evaluation was conducted by a two-expert team consisting of a Team Leader/Evaluation Expert (male) and a Team Member/Substantive Expert (male), the former with experience in complex and project/program evaluation (including 20 evaluations with the UN Secretariat and 15 of UNDA-financed projects) and the latter with expertise in both evaluation and the IFFs sector.

MAIN FINDINGS PER EVALUATION CRITERIA

RELEVANCE

The project was aligned with the 2030 Development Agenda contributing directly to achieve and measure SDG target 16.4. In addition, it was fully aligned with (i) the mandates of the executing entities, including UNODC's role as a custodian agency of SDG indicator 16.4.1, and (ii) the commitments of the target countries to strengthen their policy and legal frameworks to combat IFFs. Overall, the project provided an adequate response to emerging priorities and needs related to the COVID-19 pandemic.

COHERENCE

The project contributed to enhance cooperation among national stakeholders by for example establishing task forces or databases. It also contributed to improve regional and global cooperation by providing a platform for stakeholders to discuss issues related to IFFs and facilitating expert networking.

The project allowed the target countries to benefit from different UN agencies' expertise, resulting in a more comprehensive approach to measuring IFFs. Engaging with other areas within UNODC also helped to leverage technical expertise, resources, and partnerships to enhance the effectiveness and impact of the activities.

EFFICIENCY

The implementation was heavily affected by the COVID-19 pandemic and also experienced delays due to (i) unexpected circumstances in the beneficiary countries (such as lengthy bureaucratic processes, poor understanding of the project scope, complicated and lengthy data collection processes, lack of leverage of

the National Coordination Mechanisms (NCMs) and the unclear responsibilities and commitment of key institutions) and (ii) UNODC internal issues (such as late engagement and limited capacities of field offices as well as delayed recruitment processes and contractual constraints).

Overall, the project was able to adapt and implement alternative approaches and, despite the delays and some losses in efficiency, the project delivered the outputs in a timely and efficient manner (additional activities, use of national experts, good participation in the events, etc.)

EFFECTIVENESS

The project increased the understanding and national capacities to measure and monitor IFFs in the six target countries. In addition, it produced and consolidated statistics on IFFs and related criminal and tax-related activities in five pilot counties that provide a first input for SDG Indicator 16.4.1.

Although it was too early to visualize concrete impacts related to the use of data and findings for decision-making, there were efforts in most countries in this direction. The adjustments in the planned activities did not significantly affect the overall achievement of the project's expected results.

SUSTAINABILITY

The project purposefully engaged key stakeholders throughout implementation and put in place mechanisms to ensure ownership. It supported international efforts to strengthen IFFs measurement, but no methodological guidelines were prepared for measuring crime related IFFs.

The project contributed to develop national capacities and structures, including establishing institutionalized mechanisms and disseminating methodological guidance and adapted tools. Although it was too early to find evidence of concrete contributions to policy formulation or implementation, the project results are likely to contribute to achieving the 2030 Agenda in the Asia-Pacific region by raising awareness on the importance of reducing IFFs.

The target governments and institutions had implemented, planned, or discussed some follow-up activities. However, there were still numerous constraints to further extending the collection and use of IFFs data in the target countries and the region. UNODC was in an excellent position to address many of the still-existing needs by providing further methodological guidance, support to strengthen capacities, and raising awareness.

HUMAN RIGHTS, GENDER EQUALITY, DISABILITY INCLUSION, AND LEAVING NO ONE BEHIND

The project identified relevant human rights issues and envisaged a credible contribution to (indirectly) respond to vulnerable groups' needs. The principle of leaving no one behind was applied during implementation, including concrete actions to ensure equal participation in the activities (women and vulnerable groups). However, despite the efforts, mainstreaming of cross-cutting elements was limited in the design and implementation.

MAIN CONCLUSIONS

The project contributed to develop and test a global and comprehensive statistical methodology to measure the monetary value of inward and outward IFFs through a disaggregated, bottom-up approach. As a result, the project was not only aligned with the 2030 Development Agenda (contributing directly to achieve and measure SGD target 16.4), but it was also instrumental in operationalizing the mandates of the executing entities (including as custodians of SDG indicator 16.4.1).

Despite some delays, the project responded adequately, and the outputs were delivered promptly and efficiently. In addition to strengthening the global methodology, the project supported the pilot countries' capacities to estimate IFFs, raising awareness on their nature and impact. Although it was too early to visualize concrete impacts related to the use of data and findings for decision-making, there were efforts in most countries in this direction. The project results were expected to help inform the development of policies and programs to combat IFFs and promote peace, justice, and strong institutions.

EXECUTIVE SUMMARY

Overall, the project strengthened collaboration by providing a neutral platform to discuss issues related to IFFs. It facilitated expert networking, partnerships, and local, national, and international linkages. Furthermore, the project allowed the participating countries to benefit from the expertise of different UN agencies, resulting in a more comprehensive approach to measuring IFFs. The project also put in place some mechanisms to ensure ownership.

The project identified relevant human rights issues and envisaged a credible contribution to (indirectly) respond to vulnerable groups' needs. The principle of leaving no one behind was applied, including concrete actions to ensure equal participation in the activities (women and vulnerable groups). Despite the efforts, mainstreaming of cross-cutting elements was nevertheless limited in the design and implementation.

MAIN RECOMMENDATIONS

- 1. Follow-up: In collaboration with ROSEAP, Regional Office for South Asia (ROSA) and UNODC Country Offices (COs), DDDS/RAB, is recommended to organize formal presentations of the main results and findings in each pilot country as soon as the final versions of the reports are cleared.
- 2. Learning: As soon as the final reports are cleared, DSS/RAB should consider developing methodological guidelines on measuring crime related IFFs and online training modules on the methodology and its implementation.
- 3. Partnership: It is recommended that DDDS/RAB and field offices continue to provide technical assistance to the pilot (and other) countries to enhance their capacity to detect, prevent and investigate IFFs.
- 4. Regional dimension: In cooperation with DDDS/RAB, it is recommended that ROSEAP and ROSA find opportunities to disseminate the results and methodology within the region (e.g., establishing a formal platform and/or an expert exchange program to connect countries, NSOs, and institutional mechanisms to measure IFFs).
- 5. Ownership and Feasibility: To select future pilot countries, DDDS/RAB should combine the Expression of Interest (EOI) with a stakeholder mapping in each country (e.g., to identify capacities, interests, constraints, etc.)
- **6. Impact and gender:** DDDS/RAB is recommended to broaden the Theory of Change underpinning its future support to measuring IFFs by envisaging credible contributions to promote policy change.

MAIN LESSONS LEARNED AND GOOD PRACTICES

The project was able to pilot the methodology as planned. Nevertheless, a more ambitious strategy (including more time and resources) would be needed to achieve sustained changes at the national level by influencing processes, institutional frameworks, strategies, or policies.

Language was a significant barrier for such a technical project that needed to work with many national institutions. Finding consultants with the required technical expertise and language skills proved complicated. In addition, logistical issues should not be underestimated in project design and budget (e.g., contract breaks, visa needs, translation/interpretation, administrative support, etc.)

The selection of the pilot countries through EOIs strengthened ownership to a certain extent. Nevertheless, it was not enough to ensure a bottom-up approach and total commitment of key institutions. Overall, many stakeholders thought a global workshop should have been organized at the beginning of the project.

The late involvement of field offices resulted in communication difficulties with HQs and a design that was not fully aligned with UNODC organizational arrangements and did not fully recognize the limited resources in regional and country offices. Most stakeholders also agreed that the active involvement of the COs in the project planning would have allowed them to better adapt the strategy to the institutional context in each country. Despite some weaknesses, establishing NCMs proved to be a key mechanism to engage with key stakeholders and may be crucial to ensure sustainability. The National Statistical Offices (NSOs) were, in general, the relevant institution to steer this mechanism, support UNODC in identifying the key national institutions, initiate discussions, ensure prompt circulation of tools, and report on the progress made.

EXECUTIVE SUMMARY

Although the ultimate goal should be that national institutions implement the work, it was broadly accepted that measuring IFFs is a relatively new area in most countries. There is still a need to trigger the processes with external inputs (e.g., consultants).

I. INTRODUCTION

BACKGROUND AND CONTEXT²

OVERALL CONCEPT AND DESIGN

The project, financed by the United Nations Department of Economic and Social Affairs (UNDESA), was implemented by United Nations Office on Drugs and Crime (UNODC) in partnership with the United Nations Conference on Trade and Development (UNCTAD) and the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP), was implemented between July 2020 and December 2022 with a total budget of USD 824,180.³ Operationally, the Data Development and Dissemination Section (DDDS) of the Research and Trend Analysis Branch (RAB) of Division for Policy Analysis and Public Affairs (DPA) of UNODC managed the project and provided overall coordination as well as substantive implementation was also provided by DDDS(e.g. trainings, estimates production). UNODC ROSEAP hosted the regional coordination of the project, being in charge of the substantive implementation of the activities. UNODC provided methodological and technical support for the measurement of IIFs linked to criminal activities in Bangladesh, Maldives, Nepal, and Viet Nam. UNCTAD provided methodological support and ESCAP facilitated the coordination of activities in Kyrgyzstan and Uzbekistan (IFFs linked to trade and tax-related practices). In each country, the strategy unfolded through a national consultant and an institution that played the role of the national focal point.

The main objective was to improve the statistical capacity of selected Asian-Pacific countries to measure Illicit Financial Flows (IFFs) and use such metrics for targeted policymaking. The main activities involved technical assistance to strengthen the capacity of six countries to produce statistics and enhance the understanding/use of IFFs concepts/data (i.e., Bangladesh, Kyrgyzstan, Maldives, Nepal, Uzbekistan, and Viet Nam). The project's logic (results framework) was organized around two objectives, two outcomes, and four indicators. The project design does neither include an analysis based on gender, nor activities, results, or budget specifically oriented to women or other vulnerable groups, such as people with disabilities, people from LGTBI groups or indigenous peoples. Nevertheless, in the situational analysis of the project, the gender dimension is identified as relevant to the crimes of human trafficking and the project applied the principle of leaving no one behind during implementation, including concrete actions to ensure equal participation in the activities (women and vulnerable groups).

Criminal activities and tax-related illicit practices at the origin or associated with IFFs are a significant challenge to the sustainable development of peaceful societies, particularly in developing countries. This is, for example, recognized in Goal 16 of the 2030 Agenda for Sustainable Development and mainly in its target 16.4 "by 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime". Nevertheless, the lack of consistent statistics causes uncertainty about IFFs size, trends and impact on development. In 2020, the United Nations Office on Drugs and Crime (UNODC) and United Nations Conference on Trade and Development (UNCTAD) —the custodian agencies of the 2030 Agenda's indicator 16.4.1— developed a global and comprehensive statistical methodology to measure the monetary value of inward and outward IFFs through a disaggregated, bottom-up approach. ⁴ This methodology was endorsed by the UN Statistical Commission at its 53rd Session of March 2022 (which means an endorsement by Member States). ⁵ After the methodology was pilot tested in selected Latin America and Africa countries, UNODC, in cooperation with UNCTAD and ESCAP, launched this project to pilot it in the Asia-Pacific region, including developing countries capacities.

² See Annex V for further details on the project and the evaluation.

³ After a 10% cut of the initially allotted USD 915,757 (see Section II and Annex V for further details).

⁴ Conceptual Framework for the Statistical Measurement of Illicit Financial Flows, UNODC-UNCTAD, October 2020. Available at:

 $https://www.unodc.org/documents/data-and-analysis/statistics/IFF/IFF_Conceptual_Framework_for_publication_15Oct.pdf$

⁵ For further details visit: https://unstats.un.org/unsd/statcom/53rd-session/documents/2022-14-CrimeStats-E.pdf

The Project's Objectives are: 1. To improve the statistical capacity of selected countries in Asia-Pacific to measure illicit financial flows and to make use of such metrics for targeted policy-making; and 2. To improve the understanding of IFFs concepts and sources, and to enhance the use of data among national government officials in selected Asia-Pacific countries to better identify the main sources of IFFs (from illegal markets and from Illicit tax and commercial IFFs), and to provide relevant inputs to increase the effectiveness of legal frameworks and administrative measures. The outcomes are: 1. Enhanced statistical capacity of selected countries in Asia-Pacific to produce statistics on illicit financial flows, and 2. Improved understanding of IFFs concepts and sources, and enhanced use of data among national government officials in selected Asia-Pacific countries to better identify the main sources of IFFs (criminal and tax-related), and to provide relevant inputs to increase the effectiveness of legal frameworks and administrative measures. IFFs are measured according to the SDG indicator 16.4.1 "Total value of inward and outward illicit financial flow" selected to measure the SDG 16.4 "By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime."

CONTEXT

The project documents (including the EOIs) unearthed several contextual factors relevant to the measurement of IFFs in the Asia-Pacific region that were confirmed by national stakeholders during the evaluation interviews. One of the most important was the limited institutional capacity and technical expertise installed in the pilot countries that posed significant challenges for data collection, methodological development, and the coordination of efforts among different stakeholders to combat IFFs.

In Bangladesh, some of the main challenges to measuring IFFs in the context of drug trafficking included the collection of data; developing a methodology based on available data; defining IFFs from a national perspective; tracing bulk cash smuggling; lack of expertise; and the exchange of information between local authorities.

In the Maldives, the identified challenges included the lack of technical expertise within the NSO and other agencies responsible for data collection and compilation; limited legal frameworks; unclear coordination among enforcement agencies; and limited staff capacity to meet data needs which affected the sustainability of the project's outcomes.

In Nepal, the key contextual factors were the limited coordination among the relevant ministries and offices (including the NSO), which could have a negative impact in the data quality and accuracy (risk of non-response, bias and error); resources constraints (including limited funding and human capacity), which affected the sustainability of the project's outcomes; and the limited technical knowledge and expertise on IFFs among relevant stakeholders, which hindered effective implementation of the project.

In Viet Nam, there were challenges to select appropriate methodologies for measuring illegal activities, identifying such activities within the underground economy, and comprehensively measuring them due to lack of data. While there was cooperation between the General Statistics Office (GSO) and other ministries/agencies, some entities have been slow to respond to requests from the GSO.

In Kyrgyzstan, the National Security Council, Ministry of Internal Affairs, Financial Intelligence Center, and Prosecutor General's Office possess essential data for assessing IFFs. Most of the respondents participated in IFF measurements, as part of the national assessment of the risks of money laundering and a rough estimate of IFFs from the drug business. Respondents were interested in measuring IFFs from illegal business and illegal tax practices, corruption, and trade misinvoicing, and aggressive tax evasion practices, drug dealing, and illegal markets.

In Uzbekistan, key IFF-generating offenses identified included corruption, illegal commercial activities, falsification of trade documents, tax evasion by individuals, and black markets. The relevant contextual factors to measuring IFFs included the need to improve procurement and reform law enforcement agencies, judiciary, and tax service; there were concerns on the banking sector's efficiency and transparency; and there was no clear division of responsibility for IFFs issues between government agencies.

PURPOSE AND SCOPE

The independent final evaluation was commissioned by and its scope limited to UNODC. In line with the terms of reference (see Annex I), the evaluation (i) measured the project results in terms of delivered objectives, outcomes, and output and (ii) identified gaps and areas for improvement applicable to similar projects. The evaluation covered the entire project duration from its inception in July 2020 until the end in December 2022. In addition, it assessed the activities implemented in the beneficiary countries (Bangladesh, Kyrgyzstan, Maldives, Nepal, Uzbekistan, and Viet Nam coordination activities (executing and cooperating entities).

THE COMPOSITION OF THE EVALUATION TEAM

The evaluation was conducted by a two-expert team (both male) consisting of a Team Leader/Evaluation Expert and a Team Member/Substantive Expert, the former with experience in complex and project/program evaluation (including 20 evaluations with the UN Secretariat and 15 of UNDA-financed projects) and the latter with expertise in both evaluation and the IFFs sector.

EVALUATION METHODOLOGY

APPROACH

The evaluation (retrospective and summative) was structured around eight criteria (i.e., relevance; coherence; efficiency; effectiveness; sustainability; human rights, gender equality, leaving no one behind; and lessons learned). The analysis of each criterion was guided by a set of evaluation questions that intend to explain "the extent to which", "why", and "how" specific outcomes were attained. Both anticipated and unanticipated results were considered with special attention to implementation challenges and risks. As measuring the monetary value of inward and outward IFFs (through a global and comprehensive statistical methodology) was regarded as a new initiative, the evaluation had a utilization-focused approach.

The evaluation was conducted in line with the norms, standards, and ethical principles of the United Nations Evaluation Group (UNEG)⁷ and UNODC evaluation guidance.⁸ The values and principles of human rights, gender equality and disability inclusion were integrated into all stages. The evaluators ensured that these values were respected, addressed, and promoted, underpinning the principle of "no one left behind".

The evaluation findings and judgements were based on sound evidence and analysis. Information was triangulated as far as possible, and analysis leading to evaluative judgements is spelt out in this report. The rigorous approach to responding to the evaluation questions was summarized in a matrix that outlined the evaluation criteria, questions, indicators, data collection methods and sources of information (see Annex II). The matrix was a suitable framework for analysis and an overarching tool to guide the whole assessment, including elaborating data collection tools (see Annex III). The approach was:

- inclusive and transparent keeping key stakeholders informed and consulted throughout the process⁹;
- results-focused using both quantitative and qualitative (mixed) methods to determine the achievements against the expected results (outputs, outcomes, and impacts); and
- theory-based using the project's strategy and results framework as described in the Project Document as a guiding framework for evaluation.

⁶ The evaluation questions provided in the TOR were refined by the evaluators to better meet the needs of the stakeholders, respond to the context and define the boundaries of the evaluation. In this sense, the aim was to develop clear, meaningful and answerable questions by ensuring that they were reasonably scoped and informed by a breadth of information sources.

⁷ The UNEG Norms and Standards for Evaluation (2016) are available at: http://www.unevaluation.org/document/detail/1914

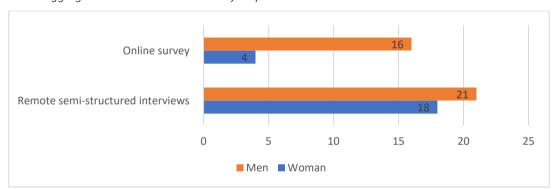
⁸ Available at: https://www.unodc.org/unodc/evaluation/index.html

⁹ Communicating from the implementing partners to the different stakeholders about the evaluation and its methodology, proposing dates for the interviews, making the times more flexible to facilitate participation, and providing feedback to the stakeholders and representatives of the partners on the progress of the interviews and questionnaires.

EVALUATION TOOLS/DATA COLLECTION INSTRUMENTS

The robustness of the evaluation methodology was ensured by triangulating the information to get unbiased and objective findings, through different data collection instruments (interviews, document review, questionnaires) and consultation of different stakeholder groups (officials from HQ implementing partners, regional and national offices, international and national consultants, representatives of different institutions in each country). As far as possible, efforts have been made to standardize participation to maximize the number of institutions involved and the gender balance of the people interviewed. The evaluation did not intend to achieve a statistically representative sample but to gather the opinion of a significant number of stakeholders that do not necessarily represent the entire community of participants, users, beneficiaries, etc. Three main types of data collection tools were used:

- <u>Desk review</u> of over 150 documents (see Annex IV). The initial analysis allowed the evaluation team to get familiar with the project context, objectives, activities, and outputs as well as to identify key stakeholders to be included in the evaluation process, finetune the sampling strategy and triangulation methodology. The desk review was complemented with preliminary meetings and communications via e-mail with UNODC, UNCTAD and ESCAP.
- Remote semi-structured interviews with 39 key informants (21 men and 18 women) using interview guidelines to ensure consistency (see Annex III). The interviews allowed to capture the views of staff of the implementing agencies, consultants engaged by the project and key institutions such as national focal points or other beneficiaries located in the six countries covered by the project (see Annex V).



Graph 1. Sex disaggregated interviewees and survey respondents

Source: Elaborated by the Evaluation team.

• Online survey administered to a sample of beneficiaries (35); it got 21 responses (16 men, four women and one who preferred not to answer – 60% response rate) from different stakeholders in all target countries (see Annex III). The survey was designed to be completed within 10 minutes and, although the focus was on the project's contribution to direct changes, it also enquired on higher level effects (effectiveness).

LIMITATIONS TO THE EVALUATION

The table below highlights the major constraints faced by the evaluation and how they were overcome:

Table 1. Limitations to the evaluation

Limitations to the evaluation	Mitigations measures
Limitations/unwillingness of stakeholders to respond to the evaluation requests (partly due to the fact that the evaluation is carried out remotely, which can limit access to information, especially the contributions of government representatives and national partners).	The evaluation team offered flexibility in terms of timing (accommodating to different time zones and re-scheduling numerous interviews or offering) and ensured confidentiality throughout the process ¹⁰ .
The evaluation had limited resources and Russian translation/interpretation was not possible which proved to be difficulty to engage with stakeholders in Central Asia.	The evaluation team offered the possibility to provide the answers to the questionnaire in writing. Since the evaluation did not have the funds to pay an interpreter, in cases where the person did not feel comfortable in English, in a couple of cases a local colleague from the stakeholders' institution facilitated the understanding and translation of the questions and answers, and in three cases the interview has been conducted in writing, in English or Russian (and translated to English by the evaluation team), depending on the need.
Quick review through an expedited process (not allowing repeated iterations in the collection of evidence and contribution analysis) which could be probe to biases related to self-selection and limited number of consulted stakeholders.	The evaluation team triangulated the information in terms of both sources and methods as described in the methodology. It ensured focusing on the most relevant issues prone to generate lessons for UNODC.
Low evaluability of the project due to data constraints such as lack of baseline and monitoring data, progress reports, etc.	The field enquiry tapped into relevant and triangulated sources of information (reliable and credible): project documents (reports, training materials, products), interviews and surveys. To measure the degree of achievement of the objectives, the strengthening of the institutional and human capacities of the participants has been assessed, as well as the quality of the IFF draft reports, the products and feedback from the participants to the courses, workshops, and training.

Source: Elaborated by the Evaluation team.

¹⁰ Indicating to the people interviewed or surveyed that their answers would be confidential, and that no information or data would have been disclosed to understand the source of possible negative assessments towards the project, the implementing partners or the officials involved in the implementation of the project. During the meetings with the implementing partners and in the present report, the information has been communicated keeping the source of the information confidential.

II. EVALUATION FINDINGS

RELEVANCE

EVALUATION QUESTIONS

To what extent did the project respond to existing needs and priorities?

What adjustments, if any, were made to the project to better respond to emerging priorities and needs (including those related to the COVID-19 pandemic)?

Finding 1: The project was aligned with the 2030 Development Agenda contributing directly to achieve and measure SGD target 16.4.

The project contributed to achieve the 2030 Development Agenda's target 16.4 (i.e., significantly reduce illicit financial and arm flows by 2030...) by (i) further developing and piloting the methodology to estimate IFFs size in the Asia-Pacific region as well as (ii) systematically measuring the SGD indicator 16.4.1 (i.e. the total value of inward and outward IFFs) with globally agreed procedures and definitions, so that all data gathered are compatible, comparable and similarly measured.

Finding 2: The project was fully aligned with the mandates of the executing entities, including UNODC's role as a custodian agency of SDG indicator 16.4.1.

The project was fully aligned with international commitments and the mandates and strategies of the executing entities. As mentioned above, UNODC and UNCTAD are the custodian agencies of SDG indicator 16.4.1, and the piloted methodology was endorsed by the UN Statistical Commission and Member States. In addition, UNODC is the custodian of the International Classification of Crime for Statistical Purposes (ICCS), an international statistical standard for data collection endorsed in 2015 by the UN Statistical Commission and the UN Commission on Crime Prevention and Criminal Justice.

Finding 3: The project was well aligned with the commitments of the target countries to strengthen their policy and legal frameworks to combat IFFs.

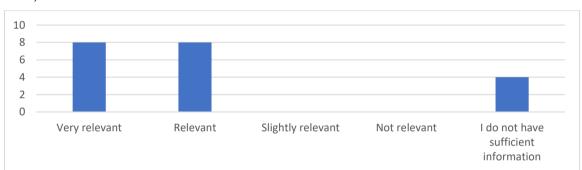
Both the project documents and the interviews with stakeholders confirmed that specific threats at regional level and differences in data availability and quality posed a significant challenge to implementing a globally valid methodology in countries experiencing high exposure to IFFs-related activities. After being tested in Latin America and Africa, the methodology needed further testing in other regions with different vulnerabilities and challenges. In this sense, the rapid expansion of trade and commercial activities, as well as inadequate legal frameworks and institutional arrangements, have made the Asia-Pacific region particularly exposed to the risk of laundering proceeds from transnational organized crime activities and the exploitation of legal trade routes to transfer financial resources abroad from illicit tax-related and commercial practices. Therefore, measuring IFFs was particularly relevant in this region, assisting jurisdictions to tracking funds and limit the drain of financial resources (otherwise much needed to ensure sustainable development).

At the national level, commitment and appropriation were ensured through launching a call for expressions of interest (EoI) to select the pilot countries according to eight criteria¹¹. As a result, the methodology was tested to measure IFFs related to several activities in six countries: drug trafficking activities (Bangladesh, Maldives, and Nepal), trafficking in persons (Maldives and Nepal), wildlife trafficking (Viet Nam) and

¹¹ The call to send the expression of interest was made at the beginning of the project and the countries were selected based on the responses received to the following eight criteria: Types of IFFs, Three illegal market activities that generate the highest profits from crime, Three illegal markets/illicit activities to focus the pilot studies, Existence of study/publication on IFFs associated with illicit markets/activities, Availability of data types and data sources, Main stakeholders, Steps to follow to start the pilot activities Challenges to face in carrying out the pilot studies. The call for the

commercial/tax (Kyrgyzstan and Uzbekistan). Nevertheless, the EoIs did not ensure data availability in the participating countries, enough statistical capacities, or even commitment/ownership of some National Statistical Offices (NSOs) (as they were not involved in the EoI and were only engaged at a later stage). In addition, the call was launched in the whole Asia-Pacific region and a higher participation of South-East Asia was expected (hence the initial involvement of ROSEAP instead of ROSA). However, only Viet Nam expressed interest to participate in the activities, and more EoI letters were received from South Asian countries.

The project contributed to identify national needs and priorities, such as improving data quality/accuracy, data availability/accessibility, and data collection/analysis capacity. The survey confirmed that most stakeholders consider the methodology very relevant (40%) or relevant (40%) to their country's priorities. None thought it was not relevant. In this sense, the project provided a statistical framework to estimate the amount of IFFs lacking in all countries. In addition, it contributed to collect data from non-traditional sources (such as the private sector and non-governmental organizations in Bangladesh) on the informal sector, money laundering activities, tax evasion, and corruption (e.g., National Board of Revenue, Bangladesh Bank, Anti-Corruption Commission of Maldives, Nepal Rastra Bank, Anti-Corruption Bureau of Viet Nam, etc.)



Graph 2. To what extent do you consider that the methodology piloted by the project was relevant to the priorities of your country?

Source: Elaborated by the Evaluation team.

More specifically, the project focussed on strengthening the capacities of National Statistical Offices (NSOs) as recommended by the evaluation report of the predecessor project in Latin America. Both the interviews and the survey confirmed the appropriateness of the two-legged approach (combination of awareness-raising and capacity development activities) to respond to the current needs and adapt to the national contexts (e.g., by defining IFFs from a national perspective in Bangladesh, adapting questionnaires in Kyrgyzstan, strengthening coordination in Maldives and Nepal, etc.) For example, the survey results showed that 65% of the stakeholders considered that the methodological guidance and tools used by the project were well adapted to the context and capacities in their country. Only one respondent thought they were not.

Finding 4: The project provided an adequate response to emerging priorities and needs related to the COVID-19 pandemic.

Several adjustments were made to the project to better respond to emerging priorities, needs, and constraints, including those related to the COVID-19 pandemic and specific requests of key beneficiary institutions (see Finding 9 for further details). These changes resulted in delays but allowed for efficiency gains and enhanced the project's effectiveness (see below under efficiency).

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¹² Final Independent Project Evaluation "Developing indicators on illicit financial flows and monitoring them in Latin America", UNODC, April 2021:

https://www.unodc.org/documents/evaluation/Independent_Project_Evaluations/2021/Final_Evaluation_Report_FINFLOWS.pdf

COHERENCE

EVALUATION QUESTIONS

To what extent did the project contribute to develop or strengthen cooperation (including partnerships or linkages at local, national, or international level)?

To what extent did the project contribute to or benefit from the work of other areas within UNODC?

Finding 5: The project contributed to enhance cooperation among national stakeholders by for example establishing task forces or databases.

As mentioned before, the activities enhanced cooperation among national stakeholders in the participating countries (including NSOs and other government institutions). The project facilitated the processes that allowed that task forces on IFFs data were established by beneficiary institutions in most countries, i.e., Central Bank of Bangladesh (CBB), Kyrgyzstan National Statistical Committee (NSC), Maldives Monetary Authority (MMA), Nepal Central Bureau of Statistics (CBS) and Uzbekistan State Statistics Committee (SSC). As a result, collaboration among national institutions was strengthened, including enhanced data collection, sharing, analysis, and use (e.g., databases in Uzbekistan and Maldives).

Finding 6: The project contributed to improve regional and global cooperation by providing a platform for stakeholders to discuss issues related to IFFs and facilitating expert networking.

Regional cooperation was also improved to a certain extent. For instance, in Bangladesh, the project provided a platform for stakeholders to discuss issues related to IFFs and establish a network of experts to promote regional cooperation. In addition, a closing event was organized in December 2022 in Bangkok. It allowed sharing the project results, difficulties, and best practices among target countries and other countries of the region (see below for further details). For example, Maldives showed interest in Nepal's labor survey module to measure the number of victims of forced labor.

At the global level, the project facilitated cooperation between UN agencies and other international organizations working on IFFs (e.g., to share experiences and best practices with the International Monetary Fund and the Financial Action Task Force). As mentioned above, the Conceptual Framework for the Statistical Measurement of IFFs, used as the basis for the project, was developed jointly by UNODC and UNCTAD. The project was a joint effort between UNODC, UNCTAD, and ESCAP (the latter provided technical assistance and support to the participating countries). Most stakeholders considered the coordination between the three organizations adequate and productive. For example, the partner agencies held remote meetings since the beginning of the project to define project implementation strategies, allocate tasks and responsibilities, and define criteria for selecting pilot countries (second-year project report).

Finding 7: The project allowed the target countries to benefit from different UN agencies' expertise, resulting in a more comprehensive approach to measuring IFFs.

The project was an excellent example of how different UN agencies can work together towards a common goal, leveraging their respective expertise and resources. In this sense, there was an efficient distribution of tasks during implementation. UNODC provided technical assistance on crime-related IFFs, and UNCTAD on trade and tax-related IFFs. ESCAP offered overall support for in-country coordination and capacity development. All stakeholders viewed this collaboration positively as it enabled the target countries to benefit from the expertise of different UN agencies. Similarly, many stakeholders considered that it resulted in a more comprehensive approach to measuring IFFs.

Finding 8: Overall, the project's engagement with different areas within UNODC helped to leverage technical expertise, resources, and partnerships to enhance the effectiveness and impact of the activities.

The project benefited from the work of other areas within UNODC. For example, the project was closely linked to the staff of UNODC's Research and Trend Analysis Branch (RAB), which provided technical expertise and

guidance on measuring IFFs and related issues. RAB also supported the development of the project's methodology and conducted capacity-building activities for project partners. The project also collaborated with other UNODC programs and initiatives to enhance the effectiveness of its activities, such as the Global Program for the Implementation of the Doha Declaration and the Container Control Program.

The project engaged with UNODC's Regional and Country Offices (CO), which supported the implementation and facilitated partnerships with national stakeholders. For example, the Viet Nam CO was very active in liaising between the project and the main counterparts. The Kyrgyzstan CO was also crucial in developing a training program on IFFs for law enforcement officials.

The coordination of the project was complicated since the pilot countries fell under the mandate of two different regional offices, namely the Regional Office for Southeast Asia and the Pacific (ROSEAP) in the case of Viet Nam, and the Regional Office for South Asia (ROSA) in the case of Bangladesh, Maldives, and Nepal. The project was designed and implemented quite independently of the UNODC national and regional strategies, and the countries were chosen according to their interest, but in a non-coordinated way with the country and regional offices, which did not allow the project to be fully integrated with existing corporate strategies and plans. While it facilitated the full participation, ownership and commitment of the countries and the project's fast implementation and successful pilots, it hindered the full inclusion of the project's objectives, activities, and consultants in UNODC's national and regional programming: this non-coordinated approach of the HQ with the regional offices and the COs prevented the project from being fully integrated with existing corporate regional strategies and plans, limiting its potential effectiveness and sustainability.

The strategic priorities of the regional and countries offices were not always aligned with the ones of the project, as in the case of Viet Nam where ROSEAP focused its strategy on supporting national institutions in the prosecution and not in the measurement of the IFFs. As a result, no direct synergies were established with the COs, and the role of the national institutions was rather passive. Some UNODC staff members reported that they were informed but not actively involved in the design and implementation.

EFFICIENCY

EVALUATION QUESTIONS

To what extent has the project delivered outputs in a timely and efficient manner?

Finding 9: The implementation was heavily affected by the COVID-19 pandemic, but the project was able to adapt and implement alternative approaches.

Implemented for 2.5 years, the project delivered the outputs promptly and efficiently. Despite the difficulties, all planned activities were completed by December 2022 (confirmed in the project's final report). The implementation was though heavily affected by the COVID-19 pandemic, including difficulties in mobilizing consultants (e.g., the regional consultant arrived in Bangkok seven months after being recruited), a 10% cut of the budget requested by the donor or coordination delays due to travel limitations. However, overall, the project was able to adapt and implement alternative approaches. For example, local experts were hired in December 2021 to offset limitations on immediate follow-up. In addition, virtual meetings and training sessions were conducted instead of in-person events, and data collection and analysis were operated remotely. Due to the implementation modality of the project, with a regional coordinator, the international experts of the implementing partners, the national consultants in each country and the institutional focal points, the remote implementation modality and the limitation of travel have not hindered the implementation of the activities, although in Viet Nam, the impossibility for the regional coordinator to travel to the country has not allowed the challenges to be resolved as expected, as the limited time needed to derive date from administrative records (since the wild life trafficking is related to many different offices: Public Security, Ministry of Defence, Justice, Customs, and others).

Finding 10: The project experienced delays due to unexpected circumstances in the beneficiary countries, such as lengthy bureaucratic processes, poor understanding of the project scope, complicated and lengthy data collection processes, lack of leverage of the NCMs, and the unclear responsibilities and commitment of key institutions.

Nevertheless, the adjustments resulted in delays in some planned activities (e.g., training activities in Kyrgyzstan, Nepal, and Viet Nam) or losses in effectiveness (online training was considered less effective than in-person training by most interviewees). Some delays were also reported due to unexpectedly lengthy bureaucratic processes (e.g., the activities could not be officially launched in Viet Nam until 2022) and poor understanding of the project scope (e.g., limited institutional cooperation in Bangladesh to exchange data until mid-2022). Nevertheless, the project successfully played a facilitator role in overcoming these difficulties.

Finding 11: The project experienced delays due to UNODC internal issues such as late engagement, limited capacities of field offices, delayed recruitment processes, and contractual constraints.

Most of the activities were implemented by UNODC (four countries) and ESCAP (two countries), including two Regional Consultants (one per organization) and six National Consultants (one per country). However, the fact that UNODC's Regional Consultant was hired by ROSEAP and based in Bangkok created coordination problems (only one country was under ROSEAP while three were under ROSA, difficulties to travel due to contractual and visa duration, etc.) There were also some delays in recruiting the National Consultants (originally hired by HQs and renewed by ROSA through UNDP in Bangladesh and Nepal). Nevertheless, the resources available seemed limited (e.g., lack of administrative support in COs).

In addition, one National Consultant was engaged per country. UNODC established National Coordination Mechanisms (NCM) to facilitate the involvement of the many relevant stakeholders (working groups with experts from relevant institutions were also found in ESCAP countries). They were usually led by the NSOs, which ensured coordination and communication with strategic stakeholders, even if there were some serious difficulties. For example, the project worked with the Department of Narcotics Control (DNC) under the supervision of the Financial Intelligence Unit (FIU) in Bangladesh given the limited interest of the project to the NSO. Data collection was a complicated and lengthy process in all countries, partly due to the lack of leverage of the NCMs and the unclear responsibilities and commitment of key institutions (e.g., to share confidential data).

Finding 12: Despite some delays and losses in effectiveness, the project delivered the outputs in a timely and efficient manner (additional activities, use of national experts, good participation in the events, etc.)

The interviews confirmed that most country partners were satisfied with the project's products and activities, such as the training sessions and technical assistance to strengthen their capacity to measure IFFs. In addition, the project elaborated reports on the characteristics and estimation of IFFs related to the defined illicit activities (except in Viet Nam). All the reports shared a common structure: situational context and mandates, the definition of IFFs, estimation methodology, and main data used to estimate the IFFs. The survey results confirmed that 65% of the stakeholders consider that the methodological guidance and tools used by the project were adapted to the context and capacities in their country. Only one respondent thought they were not. The project developed specific methods to adjust to national contexts (e.g., Kyrgyzstan).

According to the available information, the project organized more than 50 events. Most were mixed, i.e., training was delivered simultaneously as data was gathered and implementation decisions made. Although participation data were not available for all events (and very few were disaggregated by sex), 80% of the stakeholders participating in the survey thought there was good participation in terms of relevant people and institutions (e.g., potential agents of change). Only one respondent expressed a negative opinion. Nevertheless, some interviewees also mentioned that more (timely and targeted) training and support could have been provided to address specific needs in each country.

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¹³ This includes numerous internal meetings (over 20) between ESCAP and the national consultants, UNCTAD, UNODC, etc.

EFFECTIVENESS

EVALUATION QUESTIONS

To what extent did the project achieve its intended outcomes and objective?

How did the adjustments to the COVID-19 situation, if any, affect the achievement of the project's expected results as stated in its original results framework?

Finding 13: The project contributed to increase the understanding and national capacities to measure and monitor IFFs in the six target countries.

Objective 1. To improve the statistical capacity of selected countries in Asia-Pacific to measure IFFs and to make use of such metrics for targeted policymaking

Both the interviews and the survey demonstrated the project's contribution to enhancing the capacity of beneficiary countries to produce statistics on IFFs (Outcome 1) as demonstrated by (i) the thorough and critical assessments conducted by officials from NSOs and other agencies of available data and qualitative information to produce estimates on IFFs and associated criminal and tax-related activities (Indicator 1.1) and (ii) the production of consolidated statistics on IFFs and related criminal and tax-related activities in the pilot counties as input for SDG Indicator 16.4.1 (Indicator 1.2).

To achieve this objective, the project provided technical assistance and support to NSOs and other institutions. Most interviewees expressed their satisfaction with the work done by the project, including inventories of available data sources, identification of data gaps, national collection plans, data collection/analysis training, as well as mechanisms for data sharing and cooperation between institutions (e.g., working groups established in Bangladesh, Nepal, and Uzbekistan). In addition, national Consultants were engaged in all countries and key institutions to get access to and improve the quality of relevant data (e.g., FIUs, law enforcement agencies, and tax authorities).

The project also strengthened technical capacities to analyze and interpret data to estimate IFFs credibly. For example, related to tax evasion and corruption (Kyrgyzstan and Uzbekistan), the informal sector, and money laundering (Kyrgyzstan and Nepal) or specific sectors (private sector in Bangladesh and tourism sector in Maldives). For example, the survey results showed that most stakeholders agree (50%) or strongly agree (30%) that the project contributed to strengthen the capacity of officials from NSOs and other agencies to conduct a thorough and critical assessment of available data and qualitative information. Only two respondents disagreed (20%). As an official of a beneficiary institution said, "the project helped us to understand simple ways of measuring IFFs, enabling us to develop our national methodology and find out additional data to improve it."

Similarly, most respondents agreed (80%) or strongly agreed (5%) that the project delivered robust estimates on IFFs and associated criminal and tax-related activities (only two respondents disagreed). Although most stakeholders agreed (50%) or strongly agreed (10%) that the project produced consolidated statistics as input for SDG Indicator 16.4.1, a significant number disagreed (30%). This is not surprising as the project was a pilot initiative to test the methodology.

Finding 14: The project produced and consolidated statistics on IFFs and related criminal and tax-related activities in five of the pilot counties that provide a first input for SDG Indicator 16.4.1.

Objective 2. Improved understanding of IFFs concepts and sources, and enhanced use of data among national government officials in selected Asia-Pacific countries to better identify the main sources of IFFs (criminal and tax-related), and to provide relevant inputs to increase the effectiveness of legal frameworks and administrative measures

The project also made progress towards its second objective and outcome. The survey results confirmed that most stakeholders strongly agree (50%) or agree (45%) that the project contributed to improve the

government officials' understanding of IFFs concepts and sources (none disagreed). As mentioned above, this allowed NSOs to produce estimates on IFFs using the tool provided by UNODC and UNCTAD and gather the data recommended in the methodological guidelines (Indicator 2.1).

The evaluation yielded mixed results regarding using data and findings from the project deliverables in action plans, policy documents, training materials, and other relevant documents (Indicator 2.2). Most survey respondents agree (60%) or strongly agree (20%) that the project contributed to enhancing the use of data on IFFs to increase the effectiveness of legal frameworks and administrative measures. Nevertheless, only 25% answered affirmatively when asked if they or their institution had used any data or findings from project deliverables. Furthermore, 40% never used them, and 35% did not have sufficient information. This was not a negative result considering that the reports were being finalized at the time of the evaluation.

14 12 12 10 8 6 4 3 4 1 2 0 0 Strongly disagree I do not have sufficient Strongly agree Agree Disagree information

Graph 3. Did the project contribute to enhance the use of data on IFFs to increase the effectiveness of legal frameworks and administrative measures?

Source: Elaborated by the Evaluation team.

Finding 15: Although it was too early to visualize concrete impacts related to the use of data and findings for decision-making, there were efforts in most countries in this direction.

Although it was too early to visualize concrete impacts related to the use of data and findings for decision-making, there were some efforts in this direction, such as the integration of IFFs data into the national accounts of the Bangladesh Bureau of Statistics (BBS), Kyrgyzstan National Statistical Committee (NSC), Maldives Monetary Authority (MMA), Nepal Central Bureau of Statistics of Nepal (CBS), Uzbekistan State Statistics Committee (SSC) and Viet Nam General Statistics Office (GSO). This has been accompanied with dissemination efforts and discussion on using IFFs data in policymaking. For example, BBS organized several workshops, the Central Bank of Bangladesh included IFFs data in its Annual Report, etc.

The survey results indicated that 45% of the stakeholders thought that the project contributed or will contribute to influence policies, strategies, or initiatives. None thought it had/will not, and 55% had insufficient information. For example, the project "helped identify high risks" and "provided evidence to the government." Similarly, it was reckoned that the project's findings will "inform possible new investigative strategies from law enforcement", "contribute to influence government policy", "help to find out weak and strong sides", "develop certain strategies and reduce risks from IFFs" and "develop action plans to incorporate non-covered SDG indicators into new or existing strategies and programs." For example, in Viet Nam, the development of a draft decree on combating wildlife trafficking related IFFs benefited from the technical assistance provided by the project. In Nepal, the project contributed to the government's efforts to combat money laundering and terrorist financing and implement the United Nations Convention against Corruption (UNCAC).

Based on different sources and the evaluator's experience and analysis, influencing policy is more a process than a product, with several activities and relationships interacting. It is, therefore, not a linear process; policy decisions over time generally display a complicated pattern of advances and reversals tied together in feedback loops of decision, implementation, second thoughts, and course corrections. Therefore, policy

influence should be understood as a means to an end and not an end in itself. In this sense, UNODC and UNCTAD continue to bring together global expertise through regular meetings with representatives of different international organizations and government agencies, such as NSOs, central banks, customs, and tax authorities (e.g. Task Force on the Statistical Measurement of IFFs).

Finding 16: The project adjusted the planned activities that, despite some delays, did not significantly affect the overall achievement of the project's expected results.

As mentioned above, the project adjusted the planned activities to respond to the challenges posed by the COVID-19 pandemic. While these adjustments may have caused some delays, they did not significantly impact the overall achievement of the project's expected results. For example, the project developed alternative training and data collection/analysis methods in most countries.

SUSTAINABILITY

EVALUATION QUESTIONS

To what extent has the project generated higher-level effects (including contribution to the SDGs) and national ownership to ensure that the benefits continue after it ends?

What options are there for UNODC, in coordination with partners, to build on the project results in the future, particularly in the context of the SG's Common Agenda?

Finding 17: The project results supported international efforts to strengthen IFFs measurement, but no methodological quidelines were prepared on measuring crime related IFFs.

At the global level, the project contributed to strengthen a comprehensive statistical methodology to measure the monetary value of inward and outward IFFs through a disaggregated, bottom-up approach. The implementation already provided valuable lessons to improve the methodology. The results will support the work of UNODC and UNCTAD as members of the Task Force on the Statistical Measurement of IFFs. For example, UNCTAD elaborated methodological guidelines to measure tax and commercial-related IFFs. ¹⁴ Nevertheless, no methodological guidelines were prepared for measuring crime related IFFs.

Finding 18: The project purposefully engaged key stakeholders throughout implementation and put in place mechanisms to ensure ownership.

At the national level, most interviewees considered that the selection process through an expression of interest contributed to ensuring the countries' willingness to commit and take ownership of the project. In addition, identifying the strategic stakeholders in each country, the initial project presentation meetings, the creation of the national groups with a reduced number of institutions, and the nomination of institutional focal points strengthened the project's sustainability.

Participatory processes were implemented in each country to select the type of illicit activities associated with the IFFs. In addition, the methodology was adapted to the institutional characteristics and availability of information at the national level. The extent to which the project produced higher-level effects and national ownership varies from country to country, depending on factors such as political will, institutional capacity, and resource availability. Most interviews considered that the project contributed to achieving the 2030 Agenda in the Asia-Pacific region by raising awareness of the importance of reducing IFFs. The project sought

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¹⁴ The guidelines provided a selection of methods for the pilot testing of the measurement of tax and commercial IFFs. They were intended for statistical and other national authorities with a mandate to collect and access relevant information and apply the suggested methods, to the maximum extent possible, to enable more reliable and comparable results across countries. They were a living document open to adjustment and refinement during and after the pilot testing phases, taking on board the experiences gained by member states on the choice of methods, their application and related practical guidelines. Available at: https://unctad.org/publication/methodological-guidelines-measure-tax-and-commercial-illicit-financial-flows-methods

to promote national ownership of its results by engaging with relevant authorities to raise awareness and strengthen their capacities to measure and combat IFFs for sustained action beyond the project's lifespan.

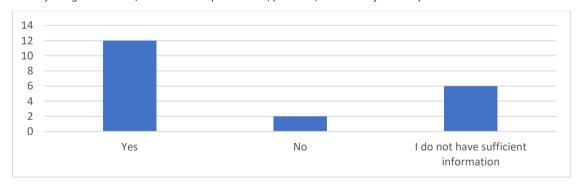
Finding 19: The project contributed to develop national capacities and structures to support sustainability, including establishing institutionalized mechanisms as well as disseminating methodological guidance and adapted tools.

Although it was too early to assess the effectiveness of the project's sustainability strategy, the project incorporated the concept of institutional sustainability from its formulation, e.g., establishing institutionalized mechanisms and disseminating a package for data availability assessment and collection (methodological guidance and tools). For example, the project contributed to the establishment of a National Coordination Committee (NCC) on Money Laundering and Terrorist Financing in Bangladesh. The NCC coordinates efforts among various national agencies and stakeholders to combat IFFs and improve compliance with international standards.

The political sensitivity of the products of the project (e.g., data used to criticize an administration) was a clear risk to its sustainability (e.g., countries not willing to disclose the data or an administration not willing to give visibility to the studies). In this sense, the central role assigned to the NSOs in the coordination of IFFs estimates, accompanied with the efforts to strengthen their capacities in a heterogeneous way according to the country (as well as those of the institutions responsible for producing data), was seen by most stakeholders as a positive element for sustainability. Most importantly, the project conveyed that countries could work on the estimates without sharing the data with UNODC and still receive the assistance (i.e. by showing how to produce such estimates with simulated data as shown in the training exercises).

Finding 20: Although it was too early to find evidence of concrete contributions to policy formulation or implementation, the project results are likely to contribute to achieving the 2030 Agenda in the Asia-Pacific region by raising awareness of the importance of reducing IFFs.

The survey results confirmed that 60% of the stakeholders considered that their government or institution had implemented, planned, or discussed follow-up activities. Only 10% thought they had not, and 30% did not have sufficient information. Some of these activities included (some had only been discussed for the future): (i) completing the ongoing activities, (ii) incorporation of IFFs data into the national accounts of NSOs (see above); (iii) using other methods for calculating indicator 16.4.1, (iv) assessing and discussing the results with relevant state agencies, (v) developing national plans to improve, adopt and implement IFFs methods, and (v) piloting the methodology to estimate IFFs related to other activities.



Graph 4. Has your government/institution implemented/planned/discussed follow-up activities?

Source: Elaborated by the Evaluation team.

For example, the BBS developed an online portal for disseminating data on IFFs and data was being shared with policymakers (e.g., several workshops had been organized to discuss the use of IFFs data). Similarly, the Central Bank of Bangladesh included IFFs data in its Annual Report. The Maldives Customs Service established a database on trade related IFFs and has started to share this data with other institutions. The SSC developed a manual for policymakers on the use of IFFs data. The GSO had begun collaborating with other institutions

to enhance data collection on IFFs and discussed their use in policymaking. The Nepal Narcotics Control Bureau (NCB) developed an online database (expected to be available in 2023) with indicators to measure IFFs (seizures, number of arrested persons and prices at the wholesale and import level).

Finding 21: Although follow-up activities had been implemented, planned, or discussed by the target governments and institutions, there were numerous constraints to further extend the collection and use of IFFs data in the target countries and the region.

Despite the progress, there were numerous constraints to further extend the collection and use of IFFs data in the target countries and the region, such as the non-availability of all the information necessary to measure the IFF (due to lack of digitization, or because it was not registered by police or customs agents), the shortage of human resources and information teams for information management in institutions and in the NSOs, or the lack of political will due to the sensitivity of the issues related to the IFFs, and data privacy issues.

Finding 22: UNODC was in an excellent position to address many of the still existing needs by providing further methodological guidance and support to strengthen capacities and raise awareness.

The interviews confirmed that most stakeholders thought that UNODC support was vital to overcome these constraints and address many of the existing needs, including to scale up the activities, strengthen partnerships and capacities as well as raise awareness and national ownership.

HUMAN RIGHTS, GENDER EQUALITY, DISABILITY INCLUSION, AND LEAVING NO ONE BEHIND

EVALUATION QUESTIONS

To what extent has the project design and implementation fully considered human rights, gender equality as well as marginalized groups, including people with disabilities?

Finding 23: The project identified relevant human rights issues and envisaged a credible contribution to (indirectly) respond to vulnerable groups' needs.

The project was framed in international human rights treaties and, although indirectly, a credible contribution to human rights promotion was identified at design by strengthening country capacities to combat illicit economy (a significant challenge to guarantee the rights of the population, especially those who live in a situation of greater vulnerability). It was also confirmed during the interviews that some efforts were made to promote the participation of marginalized groups (e.g., indigenous people in the working groups in Nepal), but the inclusion of persons with disabilities or people belonging to Lesbian, Gay, Bisexual, Trans, Transvestite, Intersex, Queer and other identities groups was not mainstreamed into the project.

Finding 24: The project applied the principle of leaving no one behind during implementation, including concrete actions to ensure equal participation in the activities (women and vulnerable groups).

Although the project did not specifically target gender equality (beyond the breakdown by sex of the people participating in some activities), the interviews confirmed that intentional efforts were made in all countries to avoid any adverse effects and promote the participation of women and marginalized groups in the activities. As one of the national consultants said, "it was necessary to encourage the participation of women in the training activities as the participants were predominantly men."

Finding 25: Despite the efforts, mainstreaming of cross-cutting elements was limited in the design and implementation.

In the formulation of the project, the gender relevance is mentioned but a strategy for its incorporation into the implementation methodology is not outlined. Nor is it planned to develop analyses of the IFFs from a gender perspective or integrating other dimensions of inclusiveness, such as for people with disabilities, people from LGTBI groups, indigenous people, or others. The implementation partners do not have a conceptual reflection on the incorporation of inclusivity in the methodology related to the measurement of the IFFs, so it has not been integrated into the design or implementation of the project.

However, at the level of analysis, neither the implementing partners nor the national institutions involved, nor the contracted consultants interviewed during the evaluation are clear on how the gender perspective and the "no one left behind" principle can be incorporated into the measurement of the IFFs. The only elements related to the inclusive approach that have been expressed regards the importance of the gender issue in the IFFs related to human trafficking and that efforts have been made to encourage the participation of women in project activities (training, workshops, seminars, and events) or indigenous people in Nepal. Furthermore, most of the pilots did not cover IFFs with an obvious relation with gender discrimination or gender-based violence (except maybe the ones related to trafficking in persons in Maldives and Nepal that were closely linked with sexual exploitation), but some efforts were made to address these issues. For example, in the Maldives, the project aimed to address gender-specific issues related to drug trafficking and the empowerment of women and girls in the criminal justice system. In Nepal, the project aimed to ensure that the data collection process was gender-responsive and that women's experiences of IFFs were included in the assessment. In Bangladesh, the project aimed to address the specific needs of vulnerable groups in the criminal justice system, including women and children.

III. CONCLUSIONS

The project contributed to developing and testing a global and comprehensive statistical methodology to measure the monetary value of inward and outward IFFs through a disaggregated, bottom-up approach. This was highly relevant at the global, regional, and national levels as criminal activities and tax-related illicit practices, at the origin or associated with IFFs, affect the sustainable development of peaceful societies worldwide, particularly in developing countries.

The project was not only aligned with the 2030 Development Agenda (contributing directly to achieve and measure SGD target 16.4) but was also instrumental in operationalizing the mandates of the executing entities (including as custodians of SDG indicator 16.4.1). In this sense, the project produced and consolidated statistics on IFFs and related criminal and tax-related activities as a first step to measure the indicator in the six pilot counties.

The project strengthened collaboration by providing a neutral platform to discuss issues related to IFFs. It facilitated expert networking, partnerships, and local, national, and international linkages. Furthermore, the project's engagement with different areas within UNODC helped to leverage technical expertise, resources, and partnerships to enhance the effectiveness and impact of the activities.

The project experienced delays due to (i) emerging priorities and needs related to the COVID-19 pandemic; (ii) unexpected circumstances in the beneficiary countries, such as lengthy bureaucratic processes and poor understanding of the project scope; (iii) UNODC internal issues such as late engagement and limited capacities of field offices as well as delayed recruitment processes and contractual constraints. Overall, the project provided an adequate response, and the outputs were delivered promptly and efficiently (adjustments in the planned activities did not significantly affect the overall achievement of the expected results).

The project established mechanisms to ensure ownership: purposeful engagement of key stakeholders throughout implementation, developing national capacities, establishing institutionalized mechanisms, adapting tools, disseminating methodological guidance, etc. The results were expected to contribute to achieving the 2030 Agenda in the Asia-Pacific region by raising awareness on the importance of reducing IFFs.

The project identified relevant human rights issues and envisaged a credible contribution to (indirectly) respond to vulnerable groups' needs. The principle of leaving no one behind was applied, including concrete actions to ensure equal participation in the activities (women and vulnerable groups). Despite the efforts, mainstreaming of cross-cutting elements was nevertheless limited in the design and implementation.

In addition to strengthening the global methodology, the project strengthened the pilot countries' capacities to estimate IFFs, raising awareness on their nature and impact. Furthermore, the project allowed the participating countries to benefit from the expertise of different UN agencies, which resulted in a more comprehensive approach to measuring IFFs.

The project products and processes also strengthened institutional cooperation in the beneficiary countries to use IFFs data in policymaking. Although it was too early to visualize concrete impacts related to the use of data and findings for decision-making, there were efforts in most countries in this direction. The project results were expected to help inform the development of policies and programs to combat the problem and, therefore, contribute to promoting peace, justice, and strong institutions.

The target governments and institutions had implemented, planned, or discussed some concrete initiatives. Most beneficiary countries have implemented follow-up activities to disseminate the results (IFFs estimations) among national authorities and other stakeholders (integrating IFFs data into national accounts, databases, websites, etc.) This has been accompanied by efforts to facilitate the use of IFFs data in policymaking (workshops, guidelines, etc.) It was broadly recognized that UNODC was in an excellent position to address many of the current needs to further strengthen capacities and raise awareness.

IV. RECOMMENDATIONS

RECOMMENDATION 1 – FOLLOW UP

In collaboration with ROSEAP, ROSA, and the COs, it is recommended that DDDS organizes formal presentations of the main results and findings in each pilot country as soon as the final versions of the reports are cleared. The presentations should allow discussing lessons learned on the data gathering and analysis processes (best practices, constraints, etc.). In addition, the COs should ensure continued engagement to build on the project achievements, including by measuring and reporting on SDG Indicator 16.4.1 as well as identifying still existing needs (e.g., developing capacities, strengthening institutional coordination, and raising awareness/interest of policymakers) and opportunities to address them (e.g., by actively increasing donor interest by presenting the project results).

Timeframe: by June 2023.

Based on findings 2 (Relevance), 5 (Coherence), 14 (Effectiveness), and 22 (Sustainability).

RECOMMENDATION 2 – LEARNING

As soon as the draft reports are cleared, DDDS should consider developing methodological guidelines for measuring crime related IFFs. In addition, DDDS could consider developing online training modules on the methodology and its implementation. In future similar projects, it should be considered to include specific activities to produce new global public goods or strengthen existing ones. This should include a clear focus on documenting and sharing along the process (e.g., through a common platform).

Timeframe: by September 2023.

Based on findings 6 (Coherence) and 17 (Sustainability).

RECOMMENDATION 3 – PARTNERSHIPS

It is recommended that DDDS and field offices continue to provide technical assistance to the pilot (and other) countries to enhance their capacity to detect, prevent and investigate IFFs. This could involve training and support to (i) NSO for measuring IFFs and building a statistical framework and (ii) law enforcement officials, prosecutors, judges, and other relevant stakeholders for developing and implementing national anti-IFFs strategies and action plans. This should be part of long-term strategies with sufficient resources. In this sense, enhanced partnerships with other international organizations, governments, civil society, and the private sector would be needed to leverage resources, share knowledge and expertise, and ensure coordinated efforts toward combatting IFFs. In particular, the UN Regional Commissions would be a key partner to implement capacity development and policy influence activities (e.g., encouraging the development of domestic policies and legal frameworks to combat IFFs, supporting the establishment of national IFFs task forces, engaging with parliamentarians and civil society, promoting public awareness-raising campaigns, etc.)

Timeframe: by December 2023.

Based on findings 11 (Efficiency), 15 (Effectiveness), and 21 (Sustainability).

RECOMMENDATION 4 – REGIONAL DIMENSION

It is recommended that ROSEAP and ROSA cooperate with DDDS to find opportunities to disseminate the results and methodology within the region. This could include establishing a formal (online) platform and/or an expert exchange program to connect countries, NSOs, and institutional mechanisms to measure IFFs. Regional activities and cooperation would make sense to advance towards harmonized and comparable estimates/statistics. UNODC is seen as a neutral partner with the technical expertise that can facilitate overcoming the numerous challenges (e.g., confidentiality, language, access, etc.). This could be done in the

framework of measuring Indicator SDG Indicator 16.4.1, including frontier crime-tax IFFs (e.g., overlaps, aggregated values, etc.) and in collaboration with UNCTAD also as the co-custodian of the indicator.

Timeframe: by September 2023.

Based on findings 5 (Coherence), 14 (Effectiveness), and 20 (Sustainability).

RECOMMENDATION 5 – OWNERSHIP AND FEASIBILITY

To select future pilot countries, it is recommended that DDDS combines the EOI with a stakeholder mapping in each country (e.g., to identify capacities, interest, constraints, etc.). A specific phase should be foreseen for direct engagement with the technical institutions and main implementation partners (national focal points) to clarify their roles in measuring IFFs, including launching events/workshops and formal agreements if possible (e.g., responsibilities to gather, provide and analysis information; resources to be allocated, etc.). This should be done in close cooperation with field offices that must be involved in the project at an early stage (design).

Timeframe: by June 2023.

Based on findings 3 (Relevance) and 10 (Efficiency).

RECOMMENDATION 6 - IMPACT AND GENDER

DDDS is recommended to broaden the Theory of Change, underpinning its future support to measuring IFFs by envisaging credible contributions to promote policy change. Establishing a plausible impact pathway for strengthening concrete policies through IFFs estimations should include a gender and vulnerability analysis (e.g., recognizing specific vulnerabilities of women and girls related to exploitation and abuse, barriers to accessing justice and other services, etc.). This should involve a strengthened collaboration with civil society (even by providing access to valuable data).

Timeframe: by June 2023.

Based on findings 20 (Sustainability) and 25 (Human Rights, Gender Equality, Disability Inclusion and Leaving No One Behind).

V. LESSONS LEARNED AND GOOD PRACTICES

LESSONS LEARNED

The project was able to pilot the methodology as planned. Nevertheless, a more ambitious strategy (including more time and resources) would be needed to achieve sustained national-level changes by influencing processes, institutional frameworks, strategies, or policies. This would likely need to go beyond a relatively small pilot project.

The language was an important barrier for such a technical project that needed to work with a significant number of national institutions. In general, finding consultants with the required technical expertise and language skills proved complicated. In addition, logistic issues should not be underestimated in project design and budget (e.g., contract breaks, visa needs, translation/interpretation, administrative support, etc.)

The selection of the pilot countries through EoIs strengthened ownership to a certain extent. Nevertheless, it was not enough to ensure a bottom-up approach and total commitment of key institutions. Overall, many stakeholders thought that a global workshop should have been organized at the project's beginning.

The late involvement of field offices resulted in communication difficulties with HQs and a design that was not fully aligned with UNODC organizational arrangements and did not fully recognize the limited resources in regional and country offices. Most stakeholders also agreed that an active involvement of the COs in the project planning would have allowed them to better adapt the strategy to the institutional context in each country.

GOOD PRACTICES

Despite some weaknesses, the establishment of NCMs proved to be a pivotal mechanism to engage with key stakeholders and may be crucial to ensure sustainability. The NSOs were, in general the relevant institution to steer this mechanism, support UNODC in identifying the key national institutions, initiate discussions, ensure prompt circulation of tools, and report on the progress made.

Although the ultimate goal should be that national institutions implement the work, it was broadly accepted that measuring IFFs is a relatively new area in most countries, and there is still a need to trigger the processes with external inputs (e.g., consultants).

ANNEX I: TERMS OF REFERENCE

I. BACKGROUND AND CONTEXT

Project duration (dd/mm/yyyy- dd/mm/yyyy):	01/07/2020 – 31/12/2022
Location (Country/ies and sub-national focus areas, if relevant):	Beneficiary countries: Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan
Linkages to Country, Regional and Thematic Programmes & UNODC Strategy 2021-2025:	UNODC work is covered by Programme 13 "International drug control, crime and terrorism prevention and criminal justice", of Section 16 ("International drug control, crime and terrorism prevention and criminal justice") of the UN Secretariat Proposed Programme Budget for 2020 (A/74/6). The relevant subprogramme is "Research, trend analysis and forensics" (Sub-programme 6). This project directly contributes to "enhance knowledge of trends on drugs and crime for scientific evidence-based policy formulation". In this case, the enhanced knowledge is in the area of illicit financial flows, which are intimately connected with most forms of transnational organized crime.
Linkages to the SDG	SDG Target 16
targets to which the	Goal 16.4
project contributes:	Indicator 16.4.1
Executing Agency (UNODC office/section/unit):	UNODC/DPA/RAB/DDDS
Partner Organizations:	ESCAP, UNCTAD
Donor(s):	UN Development Account – Tranche 12
	National Statistical offices (Maldives National Bureau of Statistics – MBS; Nepal Central Bureau of Statistics – CBS; Viet Nam General Statistics Office - GSO +
End Beneficiaries/Recipients:	National Statistical Committee of the Kyrgyz Republic) and other National institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan
	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan,
Beneficiaries/Recipients: Total Approved Budget (USD): Total Overall Budget	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan
Beneficiaries/Recipients: Total Approved Budget (USD):	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan 915,757 USD
Beneficiaries/Recipients: Total Approved Budget (USD): Total Overall Budget	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan 915,757 USD Revised budget after 10% cut (Dec 2021):
Beneficiaries/Recipients: Total Approved Budget (USD): Total Overall Budget	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan 915,757 USD Revised budget after 10% cut (Dec 2021): 824,180 USD
Beneficiaries/Recipients: Total Approved Budget (USD): Total Overall Budget (USD): Total Expenditure by date of initiation of evaluation	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan 915,757 USD Revised budget after 10% cut (Dec 2021): 824,180 USD UNODC (HQs + ROSEAP + ROSA): 467,679.25 USD
Beneficiaries/Recipients: Total Approved Budget (USD): Total Overall Budget (USD): Total Expenditure by date	institutions (Bangladesh Financial Intelligence Unit – BFIU, Uzbekistan Academy of the General Prosecutor's Office) nominated focal points for the measurement of IFFs for SDG 16.4.1 of Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan 915,757 USD Revised budget after 10% cut (Dec 2021): 824,180 USD UNODC (HQs + ROSEAP + ROSA): 467,679.25 USD UNCTAD: 9,000 USD

Name and title of	Mr. Enrico BISOGNO, Chief UNODC/DPA/RAB/DDDS
Project/Program me Manager(s)	Implementing:
and implementing	UNODC/DPA/RAB/DDDS – Managing, substantive and overall coordination
UNODC office(s)/section(s	UNODC ROSEAP – Mr. Inshik SIM (substantive field implementation)
)/unit(s):	UNODC ROSA (admin support only for Q3-Q4 2022)
Time frame of evaluation: (planned start and end date of the evaluation process)	Planned start: September 2022 Planned end: March 2023
Budget for this evaluation in USD ¹⁵ :	34,000 USD
Number of independent evaluators planned for this evaluation ¹⁶ :	2 (1 lead evaluator + 1 substantive expert)
	For previous related projects:
Type and year of past evaluations	Final independent project evaluation of Development Account T10A project "Developing indicator on illicit financial flows and monitoring them in Latin America" (1617AL)
(if any):	https://www.unodc.org/documents/evaluation/Independent_Project_Evaluations/2021/Final_Evaluation_Report_FINFLOWS.pdf

 $^{^{15}}$ Including fees for evaluation team, travel, printing, editing, translation, interpretation, etc.

¹⁶ Please note that the recommendation for any UNODC evaluation is at least two independent evaluators, i.e. one Evaluation Expert and one Substantive Expert in the subject area of the project to be evaluated.

Project overview

A major challenge to sustainable development of peaceful societies around the world, particularly in developing countries, is represented by several criminal activities and tax-related illicit practices which are at the origin or associated with illicit financial flows (IFFs). Combatting IFFs has been recognized as a crucial component of the campaign to promote peace, justice and strong institutions, as the United Nations set out in Goal 16 of its 2030 Agenda for Sustainable Development.

Despite the urgency to limit the drain of financial resources from developing societies, the monitoring of IFFs has been limited due to a lack of a consolidated statistical methodology to measure them. As custodian agencies of SDG indicator 16.4.1, UNODC and UNCTAD have taken action to develop statistical methodologies to measure the monetary value of inward and outward IFFs. The conceptual framework to estimate IFFs, defining for the first time a clear and globally valid statistical definition of IFFs and a classification of IFFs types through a disaggregated bottom-up approach, has been developed by custodian agencies and endorsed by the UN Statistical Commission. In parallel, methodologies to estimate selected criminal and tax-related activities have been tested in selected countries of Latin America and Africa, consistently with such framework.

To ensure robustness and global validity, for the purpose of this project the methodology testing process has expanded its geographical scope to other areas by including the Asia-Pacific region, which faces different IFF-related vulnerabilities and challenges. In order to achieve this goal, the implementing partners engaged with national statistical offices, national institutions and government agencies to review the statistical methodology, expand it to include new IFF-related activities, and test methodologies through data availability assessment, data collection and production of IFFs statistics in selected countries of this region. Moreover, implementing entities partnered with selected national statistical systems to establish sustainable processes of data collection and production of IFF-related statistics by supporting countries with capacity building activities, and by raising awareness among political institution to promote a long-term engagement in the statistical measurement and monitoring of IFFs, with a gender perspective seeking to include in capacity building initiatives (e.g. trainings) the highest possible number of women from statistical offices and other relevant stakeholders. The project indirectly contributes to resources mobilization to support human right perspective and finance sustainable development agenda in the region by 1) identifying and quantifying resources leaving the country due to IFFs, and 2) inform policy makers on the different predicate activities at the origin of IFFs, to generate more targeted and cost-effective measures to tackle IFFs.

The Project's Objective:

- 1. To improve the statistical capacity of selected countries in Asia-Pacific to measure illicit financial flows and to make use of such metrics for targeted policymaking; and
- 2. To improve the understanding of IFFs concepts and sources, and to enhance the use of data among national government officials in selected Asia-Pacific countries to better identify the main sources of IFFs (criminal and tax-related), and to provide relevant inputs to increase the effectiveness of legal frameworks and administrative measures.

The Project's Outcomes:

- 1 Enhanced statistical capacity of selected countries in Asia-Pacific to produce statistics on illicit financial flows.
- Improved understanding of IFFs concepts and sources, and enhanced use of data among national government officials in selected Asia-Pacific countries to better identify the main sources of IFFs (criminal and tax-related), and to provide relevant inputs to increase the effectiveness of legal frameworks and administrative measures.

ANNEX I: TERMS OF REFERENCE 23

II. PURPOSE AND SCOPE OF THE EVALUATION

Planned utilisation of the evaluation results ¹⁷ :	UNODC itself and senior and programme management will use evaluation results to certify quality of the work undertaken, including in the pilot studies, and promote the implementation of similar projects in other possible regions across the globe. In addition, evaluation results will serve as an additional useful tool to
	engage with new interested countries and donors to conduct pilot activities for possible new projects in this area.
	The evaluation findings will be shared among relevant stakeholders and used to inform and better direct strategies and activities in the relevant thematic areas, as well as helping to effectively contribute to measuring progress towards target 16.4.1 in a transparent, standardised and comparable manner.
Main users of the evaluation results ¹⁸ :	 UNODC HQs senior and programme managers Field offices of UNODC and related UN organizations working to contract activities at the origin of IFFs (e.g. UNHCR for trafficking in persons IFFs, or CITES for wildlife trafficking IFFs as an example) Donors (current donor for accountability and possible new donors) Beneficiary countries
Unit of analysis (full projects/segment/etc.)	Full project
Time period covered by the evaluation:	July 2020 – November 2022
Geographical coverage of the evaluation:	Bangladesh, Nepal, Maldives, Viet Nam, Uzbekistan, Kyrgyzstan

All findings and recommendations as well as the management response pertain solely to the UNODC project/programme being evaluated and is not in any way targeted to Member States, implementing partners or other entities that took part in this project/programme.

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 $^{^{17}}$ e.g., inform the future development of the project or similar projects, for organizational learning, assess the success and areas of improvement of the project etc.

¹⁸ e.g., senior management, programme management, stakeholders, beneficiaries, donors etc.

III. EVALUATION CRITERIA

The evaluation will be conducted based on the below selected relevant DAC criteria¹⁹. All evaluations must include gender, human rights, disability inclusion and no one left behind. Ideally these are mainstreamed within the evaluation questions. Moreover, the evaluation needs to identify lessons learned ²⁰ and good practices. The evaluation questions will be further refined by the Evaluation Team in the drafting of the Inception Report.

Criteria	Evaluation question
Relevance ²¹ : Is the intervention doing the right thing?	To what extent has the project been relevant to stakeholder's (e.g., governments, Member States, etc.) needs and priorities?
	What adjustments, if any, were made to the project as a direct consequence of the COVID-19 situation, and to what extent did the adjustments allow the project to effectively respond to the new priorities of Member States that emerged in relation to COVID-19?
Coherence ²² : How well does the intervention fit?	To what extent has the project delivered results in line with organisational, regional and international priorities?
Efficiency ²³ : How well are resources being used?	To what extent has the project delivered outputs in a timely and efficient manner?
Effectiveness: Is the intervention achieving its objectives? ²⁴	To what extent did the project achieve its intended outcomes and objectives? How did the adjustments to the COVID-19 situation, if any, affect the
	achievement of the project's expected results as stated in its original results framework?
Sustainability ²⁵ : Will the benefits last?	To what extent are the benefits of the projects likely to continue after it ends?
Human rights, gender equality, disability inclusion and leaving no one behind ²⁶ : Has the intervention been inclusive and human rights based?	To what extent has the project design and implementation fully considered human rights, gender equality as well as marginalised groups, including people with disabilities?

¹⁹ https://www.oecd.org/dac/evaluation/daccriteriaforevaluatingdevelopmentassistance.htm

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²⁰ Lessons learned concern the learning experiences and insights that were gained throughout the project/ programme.

²¹ Relevance is the extent to which the activity is suited to the priorities and policies of the target group, recipient, and donor.

²² The compatibility of the intervention with other interventions in the country, sector, or institution

²³ The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.

²⁴ The extent to which the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups.

²⁵ The extent to which the net benefits of the intervention continue or are likely to continue.

²⁶ The extent to which the project/programme has mainstreamed human rights, gender equality, and the dignity of individuals, i.e., vulnerable groups, including those with disabilities.

IV. EVALUATION METHODOLOGY

All evaluations of the United Nations system are guided by the principles of human rights, gender equality, disability inclusion and leaving no one behind. Gender-sensitive and disability inclusive evaluation methods and gender-sensitive and disability inclusive data collection techniques are therefore essential to identify key gender issues, address marginalized, disabled, hard-to-reach and vulnerable population.

The methods used to collect and analyse data

While the evaluation team shall fine-tune the methodology for the evaluation in an Inception Report, a mixedmethods approach of qualitative and quantitative methods is mandatory due to its appropriateness to ensure that evaluation conclusions, findings, recommendations, and lessons learned are substantiated by evidence and based on sound data analysis and triangulation; as well as a gender-sensitive, inclusive, respectful and participatory approach and methodology to capture disability and gender equality issues. Special attention will be paid to: (i) ensuring that voices and opinions of both men, women and other marginalised groups, such as people with disabilities are heard (including gender related and disaggregated data, (e.g. by age, sex, countries etc.); (ii) ensuring an unbiased and objective approach and the triangulation of sources, methods, data, and theories. The limitations to the evaluation need to be identified and discussed by the evaluation team in the Inception Report, e.g., data constraints (such as missing baseline and monitoring data). Potential limitations as well as the chosen mitigating measures should be included. The evaluation team will be asked to present a dedicated methodology in the Inception Report outlining the evaluation criteria, indicators, sources of information and methods of data collection. The evaluation methodology must conform to the United Nations Evaluation Group (UNEG) Norms and Standards as well as the UNODC Evaluation Policy, guidance, tools and templates. The evaluation team is also expected to use interviews, surveys and/or any other relevant quantitative and/or qualitative tools as a means to collect relevant data for the evaluation. While maintaining independence, the evaluation will be carried out based on a participatory approach, which seeks the views and assessments of all parties identified as the stakeholders of the project/ programme.

The final evaluation report will be externally independently assessed (facilitated by IES) and the final rating will be included in the report. Based on this assessment, the report may not be published if it does not meet minimum quality standards.

All tools, norms and templates to be mandatorily used in the evaluation process can be found on the IES website: https://www.unodc.org/unodc/en/evaluation/guidelines-and-templates.html

ANNEX I: TERMS OF REFERENCE 26

V. TIMEFRAME AND DELIVERABLES

Evaluation stage	Start date ²⁷ (15/06/22)	End date (25/03/23)	Subsumed tasks, roles	Guidance / Process description
Finalisation ToR (2-4 weeks)	15/06/22	29/07/22	Initiate the evaluation in Unite Evaluation and upload ToRs; finalise draft ToR based on IES feedback; IES shares final draft with CLPs; PM to finalise ToR based on CLPs feedback.	Includes 1 week review by IES and 1 week review by CLPs; multiple revisions by PM based on IES and CLPs feedback; final clearance by IES; in parallel, outreach by PM to qualified evaluators (consultation with IES on potential candidates)
Recruitment (3-4 weeks)	01/08/22	16/09/22	Consult with IES on potential evaluators; PM manages full recruitment process ²⁸	Review and clearance of evaluators by IES before recruitment can be initiated by PM. Note: please follow the usual process for recruiting international/national consultants.
Inception Report, incl. desk review (2 weeks)	19/09/22	14/10/22	Kick-off meeting with PM and evaluators; desk review by evaluators, followed by draft Inception Report; Review by IES; clearance of revised Final Inception Report by IES	Includes 1 week review and clearance by IES; IES may participate in the kick-off meeting
Data collection (incl. field missions) (3-4 weeks) ²⁹	17/10/22	30/11/22	Field missions; observation; interviews; etc. by evaluators	Coordination of data collection dates and logistics by PM.

²⁷ Required preparations before the start: completed ToR; 1 week review of ToR by the Core Learning Partners; finalised ToR based upon comments received; clearance by IES; assessment of qualified evaluation team candidates; clearance by IES; recruitment (Vienna HR for international consultants requiring a minimum of 2 weeks; UNDP for national consultants which may take up to several weeks); desk review materials compiled.

²⁸ Please follow the official recruitment process for international, regional or national consultants at UNODC.

²⁹ Data collection is currently likely to take longer than usual due to competing priorities of stakeholders and beneficiaries due to COVID-19. Data collection phase may imply on-line interviews, surveys etc instead of travel/face-to-face interviews.

Evaluation stage	Start date ²⁷ (15/06/22)	End date (25/03/23)	Subsumed tasks, roles	Guidance / Process description
Analysis and draft report (3-4 weeks)	01/12/22 23/01/23	20/01/23	Data analysis and drafting of report by evaluators Review by IES; review by PM; revision of draft report by evaluators	Includes 1 week review by IES, followed by 1 week review by PM
Draft report for CLP comments (1 week)	01/02/23	10/02/23	CLPs review and provide comments to IES	CLP comments are compiled and shared by IES with evaluators
Final report, evaluation brief, PowerPoint slides, and External Quality Assessment (1-2 weeks)	13/02/23	03/03/23	Revision by evaluators; Evaluation report, 2-page Evaluation Brief and PowerPoint slides are finalised by evaluators based upon feedback by IES and PM; external quality assessment of report; completion of MR and EFP by PM	Includes 1 week review and clearance by IES of Final Report and Brief and 1 week review by PM of Brief and PowerPoint slides; 1 week for external quality assessment facilitated by IES
Presentation (1 day)	20/03/23	24/03/23	Presentation organised by PM.	Date of presentation of final results to be agreed between PM and evaluators; IES to be invited.

The UNODC Independent Evaluation Section may change the evaluation process, timeline, approach, etc. as necessary at any point throughout the evaluation process.

VI. EVALUATION TEAM COMPOSITION

Role	Number of consultants ³⁰ (national/international)	Specific expertise required ³¹
Evaluation Expert	1 (international/national consultant)	Evaluation methodology
Substantive Expert	1 (international/national consultant)	Expertise in crime statistics or crime research, anti-money laundering, IFFs from tax and commercial practices

The evaluation team will not act as representatives of any party and must remain independent and impartial and must not have been involved in the design and/or implementation, supervision, and coordination of and/or have benefited from the programme/project or theme under evaluation.

Furthermore, the evaluation team shall respect and follow the UNEG Ethical Guidelines for conducting evaluations in a sensitive and ethical manner. The qualifications and responsibilities for each evaluation team member are specified in the respective job descriptions attached to these Terms of Reference (Annex 1). The evaluation team will report exclusively to the Chief or Deputy Chief of the UNODC Independent Evaluation Section, who are the exclusive clearing entity for all evaluation deliverables and products.

The evaluation team will be issued consultancy contracts and paid in accordance with UNODC rules and regulations.

The payment will be made by deliverable and only once cleared by IES. Deliverables which do not meet UNODC and UNEG evaluation norms and standards will not be cleared by IES. IES is the sole entity to request payments to be released in relation to evaluation. Project/Programme Management must fulfil any such request within 5 working days to ensure the independence of this evaluation process. Non-compliance by Project/Programme Management may result in the decision to discontinue the evaluation by IES.

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³⁰ Please note that an evaluation team needs to consist of at least 1 independent evaluator – the Evaluation Expert – and ideally one Substantive Expert

³¹ Please add the specific technical expertise needed (e.g., expertise in anti-corruption; counter terrorism; etc.) – please note that at least one evaluation team member needs to have expertise in human rights and gender equality.

VII. ROLES AND RESPONSIBILTIES IN THE EVALUATION PROCESS

Please ensure that the full evaluation process is managed through Unite Evaluations (evaluations.unodc.org)³². All communication of preliminary, draft or final evaluation results needs to be reviewed and cleared by IES before dissemination.

Evaluation stage	Project Manager	IES	Evaluation team
Overall	Provide management, administrative and logistical support to the evaluation process, as per IES's tools, guidance and templates, in line with UNODC Evaluation Policy, UNEG Norms and Standards, and DMSPC Guidelines for evaluation.	Ensure the independence, participation, and quality of the evaluation process, as per UNODC Evaluation Policy, UNEG Norms and Standards, and DMSPC Guidelines for evaluation – including the review and approval of all evaluation deliverables.	Submit deliverables on time and meeting quality standards, as per IES's tools, guidance and templates, in line with UNODC Evaluation Policy, UNEG Norms and Standards, and DMSPC Guidelines for evaluation.
ToR	Draft, uploading to Unite evaluations and finalising	1 round of comments	
	Identify stakeholders and CLPs	Share ToR with CLPs for	
	Compile the desk review material	comments (1 week)	
	Identify potential substantive evaluators and experts	Support the Project Manager in the identification of suitable evaluation team, when possible	
Recruitment	Propose evaluators and experts after consultation with IES	Review & clear proposed evaluation team before	Submit all required documentation for
	Administrative process and recruitment (in line with organisational rules and regulations for consultants)	recruitment process starts	the selection and recruitment process
	Finalise the compilation of the desk review material		
Inception Report	Engage with the evaluation team and provide all required information, documents, stakeholder lists, schedule kick-off meeting etc.	Attend kick-off meeting as necessary, and provide relevant templates and guidance, review draft Inception Report in line with UNODC and UNEG norms and standards	Participate in kick-off meeting Draft Inception Report in line with UNODC templates and guidelines ³³

³² The Unite Evaluations user manual for Project Managers is available here.

³³ https://www.unodc.org/unodc/en/evaluation/normative-tools.html

Evaluation	Project Manager	IES	Evaluation team
stage	Release payment once requested by IES	Clear Final Inception Report before any data collection can start	Provide Final Inception Report
Data collection and analysis	All logistical arrangements for the evaluators (including travel arrangements, set-up of interviews as requested, note verbales, etc.).	Provide guidance on the evaluation process to the evaluation team and/or the project team, as needed.	Conduct an independent, participatory and high-quality data collection.
	Timely travel arrangements, payments of DSAs, etc.		Implement the methods and tools developed in the Inception Report.
	Participate in de-briefings, as necessary		Engage with Project Management to request further information and assistance as required.
			Conduct de-briefings to PM, as necessary
	Provide further data, documents, stakeholders, etc. as requested by the evaluation team.		Conduct a thorough analysis to ensure triangulation of evidence.
Draft report	Provide further information to evaluators as requested		Provide a high- quality draft report, in line with UNODC and UNEG N&S
	1 review of the draft report for factual errors, once cleared by IES	Review of the draft report	Incorporate comments of IES and
	Release payment, once cleared by IES	Initial clearance or rejection of draft report	consider those of PM
		Share draft report with CLPs (1 week)	Incorporate comments of CLPs.
Final report, Brief and Presentation	Complete Management Response and Evaluation Follow-up Plan	Facilitation of external quality assessment of the report.	Based on the external assessment, finalise the report, 2-page Evaluation Brief and PowerPoint slides.
	Review the 2-page Evaluation Brief and PowerPoint slides and organize an MS Teams	Final review by IES and either 1) clearance for publication or 2) non-clearance for publication if it does not	Present the results as agreed with Project Management and as cleared by IES

Evaluation stage	Project Manager	IES	Evaluation team
	presentation of the results to internal and external stakeholders	meet UNODC & UNEG norms and standards	within 4 weeks of approval of the final
		IES to attend final presentation as necessary	evaluation report.
	Release all outstanding payments, as requested by IES	Clear all deliverables for payment, once they meet	
	In case the report is not cleared by IES, use it exclusively for internal reporting (NOT for dissemination)	UNEG Norms and Standards and UNODC evaluation policy, templates and guidelines.	
Follow-up	Yearly update on the implementation of recommendations.	Report on the implementation of recommendations to Member States and the Executive Director on an annual basis.	

ANNEX II: EVALUATION MATRIX

Evaluation criteria	Evaluation Question	Indicators/sub questions	Collection method(s) and sources
Relevance: Did the intervention do the right thing?	[EQ1] To what extent did the project respond to existing needs and priorities?	Was the project design underpinned by a thorough identification of priorities and needs at different levels? Was the selection of the six pilot countries justified in terms of the overall strategy? (i.e., strategic selection to pilot the methodology) Was the context in the six countries conducive to achieve the expected goals? Was the project design congruent with relevant national policies and strategies in the six countries? Did the project design establish clear and plausible causal linkages among activities, outputs, expected accomplishments and objectives? Was the project design congruent with relevant global frameworks and programs? Did the project establish a plausible contribution of its outputs, outcomes, and objectives to the mandates of involved agencies?	Desk review Semi- structured interviews On-line survey
	[EQ2] What adjustments, if any, were made to the project to better respond to emerging priorities and needs (including those related to the COVID-19 pandemic)?	Did the project identify emerging priorities and needs? (e.g., political, institutional, cultural, etc.) Do stakeholders consider that the project provided an adequate response to the identified changes in the context? (e.g., COVID-19 pandemic)	Desk review Semi- structured interviews
Coherence: How well did the intervention fit?	[EQ3] To what extent did the project contribute to develop or strengthen cooperation (including partnerships or linkages at local, national or	Did UNODC and ESCAP collaborated and exploited concrete synergies throughout implementation? Did UNODC and ESCAP implemented their own research and pilot activities without much interaction? Is there evidence of concrete examples of cooperation with other UN agencies (i.e.,	Semi- structured interviews

Evaluation criteria	Evaluation Question	Indicators/sub questions	Collection method(s) and sources
	international level)?	UNCTAD, UNECA, ECLAC, etc.) and stakeholders (CSOs, private sector, academia, etc.)?	
		Did the project contribute to the One UN, UNDAF, and other UN system-wide coordination mechanisms?	
	[EQ4] To what extent did the project contribute to or benefit from the work of other	Did the project deliver its results identifying appropriate entry points for action to address linkages between issues in crime, drugs, and corruption in line with organizational priorities?	Semi- structured interviews
	areas within UNDOC?	Is there evidence of synergies between the project and other UNDOC areas of work? (e.g., use of the project's products, development of training resources, implementation of capacity development activities, etc.)	
Efficiency: How well were resources	[EQ5] To what extent has the project delivered outputs in a timely	Was the project's results framework (including the indicators) useful as a management tool? (e.g., implementation of a consistent and resourced monitoring system)	Desk review Semi- structured interviews
used?	and efficient manner?	What is the relationship between input costs and delivered outputs/ outcomes?	
		Did the project use cost-effective tools and processes? (e.g., use of national trainers, cooperation between HQ and field offices, etc.)	
		Was the number and type of participants in the events appropriate to achieve the project's goals?	
Effectiveness: Did the project achieve its	[EQ6] To what extent did the project achieve its intended	To what extent did the project contribute to increase the understanding and national capacities to measure and monitor IFFs in each of the six target countries?	Semi- structured interviews On-line survey
objectives?	outcomes and objective?	Do stakeholders consider that the project achieved its objectives in each of the six pilot countries and at global level?	On-line survey
		Did the project contribute to strengthen capacities at all levels? (i.e., individual, organizational, interorganizational and enabling environment)	
		Did the project contribute to enhance capacities in the three selected cities to collect, analyze and utilize multiple sources of data? (enable evidence- based policy making aimed at fostering safety, good governance, and inclusion)	
		Did the project contribute to enhance capacities in the three selected cities develop and monitor	

Evaluation criteria	Evaluation Question	Indicators/sub questions	Collection method(s) and sources
		evidence-based policies and programs? (prevent and respond to crime, corruption, organized crime, and violent extremism and measure progress achieved towards safety and security; health- centered drug demand reduction; and transparent institutions and governance)	
		Did local governments in the three selected cities produce better data? (i.e., useful to develop and monitor evidence-based policies and program)	
		What factors facilitated or hindered the achievement of results?	
		Is there any evidence of concrete action implemented in the pilot countries to tackle the vulnerabilities identified by the project through policy changes? (e.g., reflected in the formulation of new policies or strategies, modification of existing ones, improving the implementation of existing ones, etc.)	
		Do stakeholders identify any (positive or negative) unintended effects?	
	[EQ7] How did the adjustments to the COVID-19	How did the adjustments made in response to the COVID-19 pandemic, if any, affect the achievement of the project's expected results?	Desk review Semi- structured
	situation, if any, affect the achievement of the	Did the project regularly analyze the risks related to the COVID-19 pandemic and elaborated specific mitigation plans?	interviews
	project's expected results as stated in its original results framework?	How well did the project adapt to the context related to the COVID-19 pandemic and how did this affect the timeliness of project interventions?	
		How was the project able to adapt to the context of the COVID-19 pandemic and were the resources efficiently re-allocated to address changing needs?	
Sustainability: Will the benefits last?	[EQ8] To what extent has the project generated higher-level effects (including contribution to the	Did the project elaborate and implement an exit strategy? Did the project purposefully engage key local and national stakeholders throughout implementation to ensure ownership?	Desk review Semi- structured interviews On-line survey
	SDGs) and national ownership to ensure that the	Did the project develop national capacities or structures to support sustainability? What factors have hindered or facilitated ownership?	,

Evaluation criteria	Evaluation Question	Indicators/sub questions	Collection method(s) and sources
	[EQ9] What options are there for UNODC, in coordination with partners, to build on the project results in the future, particularly in the context of the SG's Common Agenda?	Did the project enable beneficiaries to identifying needs related to UNODC mandate areas? (e.g., drugs, crime, corruption, etc.) Did the project contribute to improve the formulation and/or implementation of effective evidence-based policies in the six pilot countries or other? (e.g., through new or improved data) Did the project contribute to the achievement of global goals by the six pilot countries or is it likely to do it? (e.g., SDGs) What are the priorities of the SG's Common Agenda? What entry points for UNODC are identified by stakeholders? What partners for UNODC are identified by stakeholders?	Desk review Semi- structured interviews
Human rights, gender equality, and leaving no one behind: Has the intervention been inclusive and human rights based?	[EQ10] To what extent has the project design and implementation fully considered human rights, gender equality as well as marginalized groups, including people with disabilities?	Did the project identify relevant human rights issues and vulnerable groups' needs? Were these issues and needs properly reflected in the design and during implementation? (e.g., identification of risks) Did the project implement concrete actions to ensure equal participation in the activities some level of representation of women and vulnerable groups? What are the major achievements and shortcomings identified by stakeholders in addressing human rights issues and vulnerable group needs? What factors have hindered or facilitated addressing human rights issues and vulnerable group needs?	Desk review Semi- structured interviews

ANNEX III: EVALUATION TOOLS: QUESTIONNAIRES AND INTERVIEW GUIDES

SEMI-STRUCTURED INTERVIEW GUIDELINES

The Independent Evaluation Section of United Nations Office on Drugs and Crime (UNODC) is in the process of conducting a Final Independent Project Evaluation of UNODC's "Statistics and data for measuring illicit financial flows in the Asia-Pacific region" Project. The evaluation is undertaken in line with UNODC and UNEG norms and standards for evaluation. The purpose of the evaluation is to measure the project results in terms of delivered objectives, outcomes, and outputs as well as to identify key lessons, good practices and areas for improvement that could inform the design and management of future projects in this area. The evaluation is carried out by a team of external independent evaluators, consisting of an Evaluation Expert (Mr. Raul Guerrero) and a Substantive Expert (Mr. Aldo Magoga). Your opinion about the project and experience with the implemented activities would be very valuable to help evaluators in this process. For this purpose, you are invited to participate in this interview. Confidentiality and informed consent: Your responses are confidential, with all information received being aggregated and anonymised. No individual will be quoted nor will the organization they represent be identified. The data collected will only be used for evaluation purposes. Your participation is voluntary, and you may withdraw from it at any moment. It is important for the quality of our work that you respond in full and freely to the questions.

Questions

What are the main global frameworks that justify the project?

What previous evidence informed the design? (e.g., research, lessons learned, evaluations...)

- Please provide details on UNODC's previous experience piloting the methodology

Why were the six countries selected for the pilot?

- To what extent has it proved to be a right decision?
- How did UNODC ensured that national counterparts were involved in the design and/or implementation?
- Please provide details on the benefits and constraints of launching a call to select the pilot countries
 - Has it ensured ownership as expected?
 - Did it result in delays?
 - Did it prevent lengthy bureaucratic processed? (e.g., government's approval of the activities)

How did the project fit into UNODC's global programme?

- What synergies between the project and other UNODC work are you aware of? (e.g., use of the project's products, development of training resources, implementation of capacity development activities, etc.)

How did the project mainstream human rights and gender equality into the design?

- Were specific needs and constraints of women, vulnerable and marginalized groups identified? (e.g. LGBTQI+, people with disabilities, etc.)
- What concrete actions were implemented to address these needs and ensure the participation of these groups in the project activities?

Questions

What linkages did the project identify with UN system-wide coordination mechanisms? (e.g., One UN, UNDAF...)

Were the indicators included in the project's results framework traced during implementation?

- Were there sufficient resources to implement a robust monitoring system?

What measures did the project implement in response to the COVID-19 pandemic?

- Did the project respond to any other emerging priorities and needs?

With what partners did the project cooperate to achieve the results? (e.g., governments, UN agencies, CSOs, private sector, academia, etc.)

- Please provide examples of the project contribution to strengthen cooperation, partnerships, or linkages at local, national or international level.

What cost-effective tools and processes used by the project are you aware of? (e.g., use of national trainers, cooperation between HQ and Field offices, etc.)

Did the project generate high-quality, sound, consensual and credible products? (e.g., estimate reports)

- Is there any evidence to back up the response? (e.g. peer reviews)

Did the project contribute to strengthen capacities at individual level?

- Is there any evidence to back up the response? (e.g., surveys)

How did the project ensure that individual capacities were translated at organizational and interorganizational level?

- Was the number and type of participants in the events appropriate to achieve the project's goals?
- Were concrete mechanisms put in place in the pilot countries to raise awareness on the methodology?
- Were there any changes implemented in response to possible gaps identified by the project? (e.g., improvement of processes, methodologies, tools, etc.)

Did the project contribute to improve the formulation and/or implementation of effective evidence-based policies?

- Did governments in the pilot countries produce better and useful data to identify needs related to UNODC mandate areas? (e.g., better estimation of IFFs)
 - What are the chances that they continue to do it in the future? Please explain any concrete measures put in place you are aware of.
- Were vulnerabilities identified and addressed through changes in policies or strategies? (e.g., reflected in the formulation of new policies or strategies, modification of existing ones, at the level of implementation, etc.)

What other effects could be attributed to the project? (e.g., positive, or negative, intended, or unintended...)

Did the project elaborate and implement an exit strategy? (e.g., concrete mechanisms to ensure national ownership)

- Did the project purposefully engage key national stakeholders as agents of change throughout

Questions

- implementation?
- Do stakeholders have the capacity, interest, and resources to build on the achievements and started processes? (e.g., scaling up the strengthened capacities or structures)
- What factors have hindered or facilitated ownership?

What were the main mechanisms put in place to scale the results and facilitate replication?

- Have the project results been used to improve the methodology/tools? What mechanisms are foreseen for this to happen?
- What concrete activities were implemented to promote the project approach, products, activities, or results? (national, regional and global level)

What options are there for UNODC to build on the project results?

- Could you identify any entry points? (e.g., in the context of the SG's Common Agenda)
- Should UNODC work with other partners at national, regional, and global level?

What are the main lessons of the project that could inform UNODC's future support to Member States?

- What good practices have been identified that could be applied to future projects?
- What main constraints jeopardized the success of the project?

ONLINE SURVEY/QUESTIONNAIRE

The Independent Evaluation Section of United Nations Office on Drugs and Crime (UNODC) is in the process of conducting a Final Independent Project Evaluation of UNODC's "Statistics and data for measuring illicit financial flows in the Asia-Pacific region" Project. The evaluation is undertaken in line with UNODC and UNEG norms and standards for evaluation. The purpose of the evaluation is to measure the project results in terms of delivered objectives, outcomes, and outputs as well as to identify key lessons, good practices and areas for improvement that could inform the design and management of future projects in this area. The evaluation is carried out by a team of external independent evaluators, consisting of an Evaluation Expert (Mr. Raul Guerrero) and a Substantive Expert (Mr. Aldo Magoga). Your opinion about the project and experience with the implemented activities would be very valuable to help evaluators in this process. For this purpose, you are invited to participate in this survey. Confidentiality and informed consent: Your responses are confidential, with all information received being aggregated and anonymised. No individual will be quoted nor will the organization they represent be identified. The data collected will only be used for evaluation purposes. Your participation is voluntary, and you may withdraw from it at any moment. We would be very grateful if you could take 10 minutes to complete the questionnaire. It is important for the quality of our work that you respond in full and freely to the questions. The survey will be open until Friday 20 January 2023.

I) WHERE DO YOU WORK? *	
) National Statistics Office	
) Other government institution (ministry, police, general prosecutor, etc.)	
) Non-governmental organization	
) Academia	
) Business association / Private sector	
) Other-Write In (Required):	*

2) PLEASE CHOOSE YOUR WORK TITLE? (SELECT ALL THAT APPLY) *
[] Senior management
[] Project officer / programme coordinator
[] Expert / researcher
[] Other-Write In (Required):*
3) IN WHICH COUNTRY DO YOU WORK? (PLEASE INDICATE THE MAIN SCOPE OF YOUR WORK) *
() Bangladesh
() Kyrgyzstan
() Maldives
() Nepal
() Uzbekistan
() Viet Nam
() Asia-Pacific region (or any sub-region)
() Global
() Other-Write In (Required):*
4) WHAT IS YOUR SEX? *
() Male
() Female
() I prefer not to say
5) THE PROJECT PILOTED THE CONCEPTUAL FRAMEWORK FOR THE STATISTICAL MEASUREMENT OF ILLICIT FINANCIAL FLOWS (AVAILABLE AT: HTTPS://UNCTAD.ORG/WEBFLYER/CONCEPTUAL-FRAMEWORK-STATISTICAL-MEASUREMENT-ILLICIT-FINANCIAL-FLOWS). TO WHAT EXTENT DO YOU CONSIDER THAT THE METHODOLOGY PILOTED BY THE PROJECT WAS RELEVANT TO THE PRIORITIES OF YOUR COUNTRY? *
() Very relevant () Relevant () Slightly relevant () Not relevant () I do not have sufficient information
PLEASE SPECIFY WHY.
6) DO YOU CONSIDER THAT THE METHODOLOGICAL GUIDELINES (E.G. TO MEASURE TAX AND COMMERCIAL ILLICIT FINANCIAL FLOWS) AND TOOLS (E.G. DATA COLLECTION TOOLS, QUALITATIVE QUESTIONNAIRES) USED BY THE PROJECT WERE ADAPTED TO THE CONTEXT AND CAPACITIES IN YOUR COUNTRY? *
() Yes
() No
() I do not have sufficient information

PLEASE SPECIFY WHY.

- 7) IN YOUR OPINION, WAS THERE A GOOD PARTICIPATION IN THE EVENTS ORGANIZED BY THE PROJECT IN TERMS OF RELEVANT PEOPLE AND INSTITUTIONS? (I.E. MAIN BENEFICIARIES OF THE TRAINING AND POTENTIAL AGENTS OF CHANGE) *
- () Yes
- () No
- () I do not have sufficient information

PLEASE EXPLAIN YOUR ANSWER.

8) PLEASE INDICATE TO WHAT EXTENT YOU AGREE OR DISAGREE WITH THE FOLLOWING STATEMENTS: *

	Strongly agree	Agree	Disagree	Strongly disagree	I do not have sufficient information
The project contributed to strengthen the capacity of officials from national statistical offices and other relevant agencies to conduct a thorough and critical assessment of available data and qualitative information	[]	[]	[]	[]	[]
The project delivered robust estimates on illicit financial flows and associated criminal and taxrelated activities	[]	[]	[]	[]	[]
The project produced consolidated statistics as input for SDG Indicator 16.4.1 (on illicit financial and related criminal and tax-related activities)	[]	[]	[]	[]	[]
The project contributed to improve the government officials' understanding of illicit financial flows concepts and sources	[]	[]	[]	[]	[]
The project contributed to enhance the use of data on illicit financial flows to increase the effectiveness of legal frameworks and administrative measures	[]	[]	[]	[]	[]

9) HAVE YOU (OR YOUR INSTITUTION) USED DATA AND FINDINGS FROM PROJECT DELIVERABLES? *
() Yes
() No
() I do not have sufficient information
FOR WHAT PURPOSE? (E.G. IN ACTION PLANS, POLICY DOCUMENTS, TRAINING MATERIALS, OTHER RELEVANT DOCUMENTS, ETC.)
10) DO YOU THINK THAT THE PROJECT CONTRIBUTED OR WILL CONTRIBUTE TO INFLUENCE ANY POLICIES, STRATEGIES, INITIATIVES, ETC.*
() Yes
() No
() I do not have sufficient information
PLEASE SPECIFY ANY SIGNIFICANT RESULT OR CHANGE WITHIN YOUR CITY, COUNTRY, OR INSTITUTION.
11) IN YOUR OPINION, HAS YOUR GOVERNMENT/INSTITUTION IMPLEMENTED/PLANNED/DISCUSSED FOLLOW-UP ACTIVITIES? *
() Yes
() No
() I do not have sufficient information
WHICH ONES?
12) IN YOUR OPINION, WHAT OTHER ACTIVITIES COULD BE IMPLEMENTED? (E.G. REPLICATION, ETC.)
13) DO YOU HAVE ANY RECOMMENDATIONS FOR FUTURE PROJECTS? PLEASE ADD ANY OTHER ADDITIONAL

ANNEX IV: DESK REVIEW LIST

PROJECT DOCUMENTS

Document	Name
Project document - 12th tranche of the development account	T12_ProDoc_IFF_Asia_Pacific_UNODC_ESCAP_UNCTAD_final 2020.docx
Project Budget	Project BudgetDA Budget Narrative IFF 12th tranche_UNODC_UNCTAD_ESCAP_cut_21Dec 2021.xlsx

PROGRESS REPORTS

Document	Name
Project Report 2020	2_DAT12_IFF_project_2023K_Progress_report_on_2020.docx
Project Report 2021	1_DAT12_IFF_project_2023K_Progress_report_on_2021.docx
Bangladesh country report	3_Draft_report of activities_Bangladesh.docx
Maldives country report	5_Draft_report of activities_Maldives.docx
Nepal country report	4_Draft_report of activities_Nepal.docx
Viet Nam country report	6_Draft_report of activities_Viet Nam.docx
UNCTAD brief report	Brief on Illicit Financial Flows project_WTM 8 Dec 2021.pptx
UNCTAD Progress	IFF Progress Report.pptx
reports	IFF project update ESCAP (att 6).pptx
	IFF project WTM.pptx
	Work Plan IFF 26 May 2021.pptx
UNCTAD	Progress Report (August).docx
Consultant reports	Progress Report (December).docx
	Progress Report (JA22).docx
	Progress Report (JF22).docx
	Progress Report (July).docx
	Progress Report (MA22).docx
	Progress Report (MJ22).docx

Progress Report (November).docx
Progress Report (October).docx
Progress Report (September).docx
Progress Report (SO22).docx

RESEARCH REPORTS

Document	Name
Bangladesh	7_Bangladesh_IFF_estimates_report_draft.docx
	Bangladesh_IFFs_preliminary_results_6Oct.docx
Nepal	8_Nepal_IFF_estimates_report_draft.docx
	Nepal_IFFs_drug_preliminary_results_12Oct.docx
	Nepal_IFFs_TiP_preliminary_results_19Oct.docx
Maldives	23_Drug_Questionnaire_Bangladesh_drug_demand.docx
Viet Nam	10_VietNam_IFF_estimates_report_draft.docx
Kyrgystan	Final Report Kyrgyzstan (final ENG).docx
	Final Report Kyrgyzstan (final RUS).docx
	Final Testing Report Kyrgyzstan.pdf
	Mapping results (RU) Картирование национальных учреждений_заполнено Абдуллаева.xlsx
	Pilot testing plan IFF Kyrgyzstan.docx
	Pilot testing plan KG (RU).docx
	Risk Assessment.docx
	Анализ анкет.docx
	Анализ вопросников.docx
Uzbekistan	Final Testing Report Uzbekistan (draft).docx
	Mapping results Uzbekistan RU.xlsx
	Pilot Report Uzbekistan (final ENG).docx
	Pilot Report Uzbekistan (final).docx
	Pilot Report Uzbekistan FINAL_RUS.docx
	Risk assessment Uzbekistan.docx

EXPRESSION OF INTEREST

Document	Name
Bangladesh	11_Expression Interest_16.4_BFIU_BangladeshBank.pdf
Nepal	13_Expression of Interest Nepal.pdf
Maldives	12_Expression_of_interest Illicit_financial_flows_MALDIVES 2020.pdf

Viet Nam	14_Expression_of_interest_IFFs_VietNam.pdf
Kyrgyzstan	Kyrgyzstan _corr 4 Feb.pdf
	Letter_feedback_EoI_Illicit_Financial_Flows_Kyrgyzstan.pdf
Uzbekistan	Letter_feedback_EoI_Illicit_Financial_Flows_Uzbekistan.pdf
	Uzbekistan _corr 4 Feb.pdf

DATA AVAILABILITY ASSESSMENT TOOLS

Document	Name
Drugs data availability assessment	15_UNODC_IFF_Data_availability_assessment_drug_data.xlsx
Trafficking in persons data availability assessment	16_UNODC_IFF_TiP_data_availability assessment form.xlsx
Wildlife data availability assessment	17_UNODC_IFF_Data_availability_assessment_wildlife_data.xlsx
UNCTAD	Data availability assessment forms (RU).xlsx
	Data availability Review RU (long version).xlsx
	Guidelines Exerpt.docx
	Mapping Matrix (RU).xlsx
	Risk assessment questionnaire RU.docx

DATA COLLECTION TOOLS

Document	Name
Drug demand data	18_UNODC_IFF_Drug demand data_template.xlsx
Drug supply data	19_UNODC_IFF_Drug supply data_template.xlsx
Trafficking in persons aggregated data	20_UNODC_IFF_TiP_data_collection_template.xlsx
Trafficking in persons microdata	21_UNODC_IFF_TiP_cases_data collection.xlsx
Wildlife supply data	22_UNODC_IFF_Wildlife_supply_data_collection_template.xlsx

QUALITATIVE QUESTIONNAIRES

Document	Name
Drug demand	23_Drug_Questionnaire_Bangladesh_drug_demand.docx
Drug supply	23_Drug_Questionnaire_Bangladesh_drug_demand.docx

Wildlife trafficking	25_IFF_Wildlife_Questionnaire.docx
Trafficking in persons	26c_TiP_questionnaire_Embassies_abroad.docx

CONCEPTUAL FRAMEWORKS

Document	Name
UNODC-UNCTAD Conceptual Framework for the statistical measurement of IFFs	https://unctad.org/publication/conceptual-framework-statistical-measurement-illicit-financial-flows
UNCTAD Methodological Guidelines to measure tax and commercial IFFs	https://unctad.org/publication/methodological-guidelines-measure-tax-and-commercial-illicit-financial-flows-methods

CAPACITY DEVELOPMENT ACTIVITIES

Document	Name			
Bangladesh	https://www.unodc.org/unodc/en/data-and-analysis/iff-bangladesh.html			
Nepal	https://www.unodc.org/unodc/en/data-and-analysis/iff-bangladesh.html			
Maldives (6 june	https://www.unodc.org/unodc/en/data-and-analysis/iff-maldives.html			
2022)	Training_Maldives Police Service_v2.pdf			
	INSTITUTIONS_06_JUNE.xlsx			
	RESULTS_SURVEY.pdf			
	Exercise_drug_Maldives_solutions.pdf			
	Seizure_Cases_Data_Collection_Table_English.xlsx			
	Seizure_Cases_Guidance_Note_English.pdf			
	Training_Maldives Police Service_agenda.pdf			
	UNODC_IFF guidelines_drug_Maldives.pdf			
Viet Nam	Training 19 may:			
	Agenda_Vietnam_training_data_collection_19_May_final.pdf			
	UNODC_IFF_Wildlife_supply_data_collection_template.xlsx			
	Minutes_VN_Training_19052022_Việt.pdf			
	Minutes_VN_Training_19052022.pdf			
	UNODC_IFF_Wildlife_supply_data_collection_template.xlsx			
	RESULTS_SURVEY_VN_19 May.pdf			
	RESULTS_SURVEY_VN_19 May.pdf			

<u> </u>	T
	1. Objectives_training.pdf
	2. Viet Nam_training_19May_data_availability_final.pdf
	3. Viet Nam_training_19May_data_collection.pdf
	4. Implementation_next_steps_final.pdf
	1 Objectives_training_UNODC_VN_revised_19.5.pdf
	2 Viet Nam_training_19May_data_availability_VNESE_revised_19.5.pdf
	3 Viet Nam_training_19May_data_collection_VN.pdf
	Photos
	4 Implementation_next_steps_VN_Revised_19.5.pdf
	Workshop 6 april:
	Agenda_Vietnam_first_workshop_6_April_2022_in-person.pdf
	UNODC_IFF_Data_availability_assessment_wildlife_data_new_12042022.xlsx
	UNODC_IFF_Data_availability_assessment_wildlife_data_Vietnamese (prooffead).xlsx
	Minutes_VN_First_Workshop_06042022_finalpdf
	Minutes_VN_First_Workshop_06042022_VNESE.pdf
	1_UNODC_IFF_project_general overview.pdf
	2_Viet Nam_Project implementation.pdf
	3_UNODC_IFF guidelines_wildlife_Viet Nam.pdf
	1_UNODC_IFF_project_general overview_VNESE.pptx
	UNODC_IFF guidelines_wildlife_Viet Nam_VNESE.pptx
	Viet Nam_Project implementation_VNESE (002).pptx
Kick-off meetings	Slides for meeting with focal points (pre-kickoff).pptx
UNCTAD	Stat cafe presenation.pptx
	Kick-off day 1 (Пилот ATP Pyc).pptx
	Kick-off day 2 Презентация СФП день2 (Пилот ATP Pyc) Kyrgyzstan.pptx
	Kick-off day 2 Презентация СФП день2 (Пилот ATP Pyc) Uzbekistan .pptx
	Kickoff Meetimgs report.docx
	Метод страны партнера.docx
	Метод Ценового Фильтра.docx
	Офшоры .docx
	Перемещение прибыли ТНК не-ТНК.docx
	Перемещение прибыли THK.docx
Training	Central Bank Training (Uzbekistan).pptx
workshops	Mission October (Kyrgyzstan 1).pptx
UNCTAD	Mission October (Kyrgyzstan day 1) Alick.pptx

	Mission October (Kyrgyzstan day 2) Anastasia.pptx
	Mission October (Theoretical aspects).pptx
	Mission October (Uzbekistan day 1) Anastasia.pptx
	Mission October (Uzbekistan day 1) Ayo.pptx
	Mission October (Uzbekistan day 2) Ayo.pptx
	Mission October (Uzbekistan days 2) Anastasia.pptx
	Tax Authorities Training (Uzbekistan).pptx
Post meeting	Kyrgyzstan: Workshop feedback meeting report.docx
surveys	Uzbekistan: Workshop feedback meeting report.docx

ANNEX V: STAKEHOLDERS CONTACTED DURING THE EVALUATION

INTERVIEWS

Organisation	Number of stakeholders	Type of stakeholder	Sex disaggregated data	Country
UNODC HQ	2	Project implementer	Male: 1	Austria
		implementel	Female: 1	
UNODC Field Office	10	Project	Male: 7	Bangladesh, India,
		implementer	Female: 3	Maldives, Nepal, Thailand, Viet Nam
Government recipient	17	Beneficiary	Male: 8	Bangladesh, Kyrgyzstan,
			Female: 9	Maldives, Nepal, Uzbekistan, Viet Nam
ESCAP, UNCTAD	9	Implementing	Male: 4	Kyrgyzstan, Switzerland,
		partner	Female: 5	Thailand, Uzbekistan
Other experts, agencies	1	Expert advisor	Male: 1	Italy
			Female: 0	
	Total:	39	Male: 21	
			Female: 18	

SURVEY

Type of stakeholder	Number of responses	Sex disaggregated data
National Statistics Office	6	Male: 4 Female: 2
Other government institution (ministry, police, general prosecutor, etc.)	3	Male: 3 Female: 0
UNODC	4	Male: 2 Female: 1 Other: 1
UNCTAD	3	Male: 2 Female: 1
Consultant	2	Male: 2 Female: 0
Academia	2	Male: 2 Female: 0
Non-governmental organization	1	Male: 1

		Female: 0
Total:	21	Male: 16
		Female: 4
		Other: 1

Note: there may be stakeholders interviewed and the same individuals may also have replied to surveys, which cannot be tracked to ensure confidentiality and anonymity. Therefore, these numbers cannot be combined.