



ILO EVALUATION

Evaluation Title: Supporting the transition from informal to formal economy and reducing undeclared work in Greece: identifying drivers and ensuring effective compliance

ILO TC/SYMBOL:	GRC-15-01-EUR
Type of Evaluation:	final internal evaluation
Country:	Greece
Date of the evaluation:	17-04-2017
Name of evaluator	Jonas Bausch, ILO YEP
ILO Administrative Office:	DEVINVEST
ILO Technical Backstopping Office:	DEVINVEST
Other agencies involved in joint evaluation:	n/a
Date project ends:	31-10-2017
Donor: country and budget US\$	European Commission, US\$ 615,300
Evaluation Manager:	Frédéric Lapeyre, ILO DEVINVEST
Key Words:	informal economy, undeclared work, labour inspection, social dialogue, tripartism, policy design

This evaluation has been conducted according to ILO's evaluation policies and procedures. It has not been professionally edited, but has undergone quality control by the ILO Evaluation Office

Table of contents

Executive Summary.....	1
1. Project background.....	4
2. Evaluation background.....	6
3. Evaluation methodology.....	7
4. Main findings.....	10
Relevance and strategic fit.....	10
Project progress and effectiveness.....	11
Validity of project design.....	15
Effectiveness of management arrangements.....	18
Project sustainability.....	21
Cross-cutting dimensions: gender-equality and social dialogue.....	23
5. Conclusions.....	24
6. Lessons learned.....	26
7. Recommendations.....	27
Appendices.....	29
Lessons learned (EVAL template).....	29
Terms of reference.....	29
List of persons interviewed.....	29
Bibliography.....	31

List of tables

Table 1: Evaluation criteria and questions

Table 2: Timeline of workshop across different categories

Table 3: Outcome-based budget: allocation, spending, financial spending rate [in USD]

List of acronyms

ASE	Supreme Labour Council
DEVINVEST	Development and Investment Branch of the ILO
EC	European Commission
EMPLOYMENT	Employment Policy Department of the ILO
ESEE	Hellenic Confederation of Commerce and Entrepreneurship
ESM	European Stability Mechanism
EUROPE	ILO Regional Office for Europe and Central Asia
GSEE	General Confederation of Greek Workers
GSVEE	Hellenic Confederation of Professionals, Craftsmen and Merchants
HR	Human resources
HQ	Headquarters
ILO	International Labour Organization
LABADMIN/OSH	Labour Administration, Labour Inspection and Occupational Safety and Health Branch of the ILO
M&E	Monitoring and evaluation
MLSSS	Ministry of Labour, Social Security and Social Solidarity of Greece
MoU	Memorandum of Understanding
OECD/DAC	Development Assistance Committee of the Organization for Economic Co-operation and Development
PMF	Project monitoring framework
SEPE	Corps of Labour Inspectors
SRSS	Structural Reform Support Service of the European Commission
SETE	Hellenic Hotel Federation
SEV	Hellenic Federation of Enterprises

Executive Summary

In August 2015, the Greek government concluded an agreement for stability support with the European Stability Mechanism (ESM), including a commitment to develop an action plan to fight undeclared work. The Memorandum of Understanding (MoU) signed between the contracting parties and covering a three-year period (2015-2018) comprised the following key deliverable “the authorities will adopt an integrated action plan to fight undeclared and under-declared work in order to strengthen the competitiveness of legal companies and protect workers as well as raise tax and social security revenues”.¹ In Greece, like in many other European countries, undeclared work accounts for a significant share of the economy, estimated to be around 25 per cent, despite measures being taken to address the challenge.

Against this backdrop, the ILO together with the Greek Government workers’ and employers’ organizations formulated a project funded by the European Commission on “Supporting the transition from informal to formal economy and addressing undeclared work in Greece [...]”. The main objective of the project, to reduce undeclared work, was supported by the following five outcomes:

1. Findings of the Assessment of undeclared work available and validated by the tripartite constituents.
2. Integrated Action Plan to tackle undeclared and under-declared work prepared and adopted.
3. Increased capacities of the SEPE, labour inspectors and social partners to design an effective inspection program and engage in the fight against undeclared work.
4. A multi-stakeholder pilot program is implemented to address undeclared work in a specific sector and/or location.
5. The transition to the formal economy is facilitated through the implementation of a communication and visibility strategy in the context of the roadmap.

The project design strongly relied on tripartite policy development and (pilot) implementation of selected measures. The project’s logic built on social dialogue mechanisms and, where appropriate, in-depth consultation and participation of Government institutions and social partners.

This internal project evaluation serves two main purposes, project learning and accountability. First, the evaluation aims to promote project learning, especially with view to a follow-up project currently implemented by the ILO in Greece and funded by the European Commission to support selected measures of the roadmap to tackle undeclared work. Second, the evaluation ensures accountability regarding ILO constituents in Greece as well as the project’s donor. The evaluation covers the full period of the project from February 2016 till October 2017 and reviews the implementation of the five main project components. It focuses specifically on the project’s participatory implementation, on how the ILO, its constituents and donors can maximize the use of findings and how project management can be fine-tuned in future projects.

The evaluation is based on a pre-specified list of questions relating to the following five evaluation criteria: (i) the relevance and strategic fit of the project, (ii) project progress and effectiveness, (iii) the validity of project design, (iv) effectiveness of management arrangements and efficiency of resource use as well as (v) project sustainability. The evaluation relied on a desk review of project planning and implementation documentation, projects outputs and relevant background documents as well as key informant interviews with project stakeholders, conducted face-to-face and over the phone. This mix of methods as well as the fact that representatives of all tripartite stakeholders were interviewed allowed to extensively triangulate findings and results.

The main findings and conclusions of the evaluation are:

The project has focused on supporting transition to formality in Greece and is relevant to priorities and needs of the Greek government, workers’ and employers’ organization, the ILO and the

¹ European Commission, Hellenic Republic (2015)

project's donor. Importantly, the project has supported the Greek government in developing an “integrated action plan to fight undeclared work”. Moreover, it is in line with the ILO Recommendation 204 “concerning the transition from the informal to the formal economy”.² Finally, the project has taken full advantage of the comparative advantages of the ILO, namely its technical expertise in supporting formalization efforts of member states in a participatory manner relying on social dialogue.

The project has been implemented effectively and achieved its planned outcomes. Based on an initial diagnostic report, tripartite constituents developed, validated and adopted a roadmap for addressing undeclared work in Greece. An important follow-up measure was the adoption of Law 4468/2017 in April 2017 by the Greek parliament that established the “Tripartite Committee on undeclared work under the Supreme Labour Council”. Moreover, the project effectively strengthened the capacity of the labour inspectorate (SEPE) through technical workshops and by supporting the design and implementation of a pilot inspection programme implemented by four collaborating government agencies. For the first time, four government agencies conducted joint inspections, visiting over 1,500 businesses in the manufacturing, retail trade and food service sector from May to September 2017. Regarding the project's communication strategy, some outputs were found to be of high-quality, including a short awareness raising about the consequences of undeclared work that received over 750,000 views within two months of its online-launch. However, the dissemination of communication outputs occurred only at the end of the project period and could overall have been better and more strategic.

Overall, the project's approach to combine technical support from ILO headquarters with in-country project management through a National Coordinator well acquainted with the national context and dynamics between key stakeholders proved highly successful. At times faster and more structured communication between different departments at ILO's HQ and key stakeholders could have improved the project's effectiveness even more. Finally, a stronger M&E system with better formulated (SMART) outcome indicators, including gender-sensitive measures, and active monitoring would have allowed for a more nuanced progress assessment.

The project's design and its methods also were adequate to meet project objectives. The project relied on providing technical expertise and knowledge transfer, conducting seminars and (tripartite) workshops and developing communication material. The project's participatory approach led tripartite constituents to jointly develop and implement measures to tackle undeclared work. Also, the project encouraged strong ownership from national stakeholders from the beginning. Under the overall guidance and coordination of the ILO, stakeholders implemented several activities, such as the pilot inspection programme of a small-scale awareness raising campaign at schools. Furthermore, the project carefully focused on including all partner organizations and strengthening their capacities where needed.

Regarding effectiveness of management arrangements and efficiency, the project has allocated resources efficiently and consistently focused on cost-effective procurement of goods and services. Combining intensive HQ backstopping support with an in-country presence through a National Project Coordinator greatly improved the project's value for money. The financial spending rate is 80 per cent. While planned outcomes have been achieved overall, it appears that some of the leftover funds could have been spent on more forcefully communicating the results and key achievements of the project.

Regarding its overall objectives, the project has importantly managed to revitalize social dialogue among ILO's tripartite constituents and thus made important steps towards impact even though significant concerns regarding its medium- and long-term sustainability remain. The project serves as powerful example that social dialogue can produce meaningful results and that ILO is well-placed to support building trust among social partners. The project also maximized chances of sustained tripartite efforts to tackle undeclared work by successfully transferring ownership over project outcomes to national constituents. Yet serious risks regarding medium- and long-term sustainability remain. Workers' and employers' representatives underlined the importance to continue social dialogue through established

² ILO (2015).

mechanisms and work together with government representatives on implementing the roadmap. While the ILO currently implements a one-year follow-up project, there remains the need to develop a detailed exit strategy that builds on the strong national ownership of key project components.

Regarding gender equality, the project document, logical framework and monitoring system could have been better aligned with ILO policies and guidance. Given the project's strong focus on strengthening capacities of tripartite constituents, the project could have made more efforts to assess whether and how it affected women and men differently. This also relates to the roadmap that does not elaborate on possible gender dimensions of undeclared work at all.

Based on the findings of project evaluation and its conclusions, the following lessons learned are identified:

- **Developing social dialogue practices takes time but can lead to quality results and greatly enhance the project's sustainability:** Building trust among stakeholders and renewing as well as institutionalizing social dialogue practices requires time and may at times delay implementation of activities but also greatly improves the prospects that tripartite collaborations are maintained beyond the project's operations.
- **Let stakeholders assume ownership of project outputs from the start of the project:** The project's participatory approach allowed stakeholders already very early in the project to contribute to key outcomes and subsequently assume ownership in a validation workshop or even a formal adoption through high-level representatives. Instead of handing over activities at the end of the implementation period, the project worked from the start towards equipping stakeholders with knowledge and tools to continue implementing measures to tackle undeclared work after the project's closure.
- **Continuous facilitation and mediation through an appropriately staffed local office is crucial in interventions heavily relying on social dialogue:** The project management arrangements combined the project coordination through the country office in Greece with technical backstopping support from ILO's HQ. It proved highly beneficial to recruit a National Project Coordinator with a strong background in mediation who was also well-acquainted with different tripartite stakeholders. A key success factor of the project was the National Project Coordinator's ability to establish excellent and lasting working relationship with all tripartite stakeholders.

Moreover, the evaluation identified the following recommendations, also with view to the ongoing follow-up project implemented in Greece:

- Improve project management through streamlining internal communication and assigning clear roles and responsibilities among ILO departments (EUROPE, EMPLOYMENT, LABADMIN/OSH)
- Develop an exit strategy for ILO technical assistance projects on undeclared work, also addressing ILO's role as supporter of social dialogue in Greece in the future (EUROPE)
- Ensure strong involvement of tripartite constituents and inclusion of gender equality consideration in designing and conducting studies and surveys (follow-up project team)
- Continue communication of project results and dissemination of knowledge products (follow-up project team)
- Streamline the M&E system and ensure gender-sensitivity (follow-up project team)
- Support further institutionalization of the Tripartite Committee on undeclared work (follow-up project team)

1. Project background

Outline of economic, social, cultural, historical context of the country

A member state of the European Union with a population of around 11 million inhabitants, Greece is a high-income country with GDP per capita estimated to be around USD 19,000 in 2017.³ Following the financial crisis and subsequent economic crisis, the Greek economy experienced a major recession with GDP contracting by 25 per cent between 2009 and 2016. This was accompanied by an unprecedented rise in unemployment from under 10 per cent in 2009 to over 27 per cent in 2013. Unemployment has since steadily declined but remains high at around 23 per cent in 2017.⁴

In August 2015, the Greek government concluded an agreement for stability support with the European Stability Mechanism (ESM). The Memorandum of Understanding (MoU), signed between the contracting parties and covering a three-year period, comprised the following key deliverable: “the authorities will adopt an integrated action plan to fight undeclared and under-declared work in order to strengthen the competitiveness of legal companies and protect workers as well as raise tax and social security revenues”.⁵ In Greece, like in many other European countries, undeclared work accounts for a significant share of the economy, estimated to be around 25 per cent, despite measures being taken to address the challenge. This is partly driven by the fact that Greece has the highest self-employment share among EU28 countries and an economy in which micro-enterprises employ 55 per cent of the workforce.⁶

Project objectives & context and intervention logic of project

Against this backdrop, the ILO together with the Greek Government workers’ and employers’ organizations has formulated a project funded by the European Commission, on “Supporting the transition from informal to formal economy and addressing undeclared work in Greece” – the project’s main objective. The project followed two main approaches. First, it aimed at identifying drivers for informality in the country, including assessing the regulatory framework with a view to supporting formalization. Based on this assessment, the project focused on supporting tripartite constituents to jointly formulate a roadmap to implement an integrated strategic approach towards tackling undeclared work in Greece. Second, the project planned to equip the labour inspectorate and other related enforcement authorities with modern strategies, methods and tools based on EU best practice for improving compliance.

Informed by the notion that tackling undeclared work requires a comprehensive approach, from improved labour inspections to providing incentives to formalisation, the project design strongly relied on tripartite policy development and (pilot) implementation of selected measures. The project’s logic built on strong social dialogue mechanisms and, where appropriate, in-depth consultation and participation of Government institutions and social partners.

Funding arrangements

The project was funded by the European Commission’s Structural Reform Support Service (SRSS). The SRSS coordinates and provides tailor-made technical support to EU countries. It helps countries to strengthen capacities to design and implement policies to support job creation.⁷ The project budget amounted to 561,346 Euro (615,300 USD).

Organizations arrangements for the project’s implementation & role of ILO, project partners and other stakeholders

³ World Economic Outlook Database (2018).

⁴ European Commission (2017).

⁵ European Commission, Hellenic Republic (2015).

⁶ ILO (2016).

⁷ European Commission (2018).

The project was implemented from February 2016 to October 2017. During the 21-month period, a National Project Coordinator managed overall project activities, across five project outcomes, in Greece with the technical support of senior ILO specialists from several ILO headquarter departments. Overall technical and administrative backstopping was led by the ILO's Development and Investment Branch (DEVINVEST), situated in the Employment Policy Department (EMPLOYMENT) specifically responsible for outcomes 1 and 2 (diagnostic study and formulation of roadmap). ILO specialists from the Labour Administration, Labour Inspection and Occupational Safety and Health Branch (LABADMIN/OSH) supervised outcomes 3 and 4 (improving labour inspections and planning pilot implementation activities). Activities under outcomes 5 (communication strategy) were cross-cutting.

The project was implemented in a participative way featuring frequent consultations between all tripartite constituents. Main government partners were the Ministry of Labour, Social Security and Social Solidarity (MLSSS) as well as the Corps of Labour Inspectors (SEPE). The main workers' organization in Greece is the General Confederation of Greek Workers (GSEE) and employers were represented through four organizations, the Hellenic Federation of Enterprises (SEV), the Hellenic Confederation of Commerce and Entrepreneurship (ESEE), the Hellenic Confederation of Professionals, Craftsmen and Merchants (GSVEE) as well as the Hellenic Hotel Federation (SETE). The SRSS through its representatives based in Brussels and Athens was regularly consulted in the planning and implementation of project activities.

Review of the project implementations (major events, milestones)

- **Inception phase (February – March 2016):** Hiring of the National Project Coordinator and inception mission to define timing and working methods of the project.
- **Outcome 1.1 - Diagnostic report on undeclared work in Greece (July 2016)⁸:** Following a tripartite validation workshop on 6 July 2016, ILO published the diagnostic report that aimed at building consensus on both the nature and characteristics of undeclared work in Greece and potential priority measures to tackle that problem. The report included 25 policy recommendations combining measures to enforce compliance as well as to promote voluntary cooperation among workers, businesses and government institutions to reduce undeclared work. The report is available in Greek and English and published on the ILO website as well as the project website (www.undeclaredwork.org).
- **Outcome 1.2 – Validation of roadmap to tackle undeclared work (October 2016):** Based on the diagnostic report, tripartite constituents developed a roadmap⁹ for addressing undeclared work in Greece. The roadmap contained 18 deliverables in five areas, (i) institutional reforms and actions, (ii) data interoperability, (iii) policy measures, (iv) information and awareness campaigns and (v) miscellaneous actions and spanned a three-year period (2017-2019). The roadmap was adopted by high-level tripartite representatives on 26 October 2016.
- **Linked to Outcomes 1.1 and 1.2.: Tripartite Committee on undeclared work under the Supreme Labour Council (ASE-Committee)¹⁰** established through the adoption of Law 4468/2017 on 28 April 2017. This Tripartite Committee (ASE) created by the Government, in consultation with social partners, will be responsible for steering and monitoring the implementation of remaining deliverables of the roadmap (establishing the committee has been the first deliverable), involving social partners in the design and implementation of economic, employment and social policies. The government and social partners are equally represented on the committee. The committee met for the first time on 25 September 2017 to discuss a number of issues related to the implementation of measures included in the roadmap.

⁸ ILO (2016a).

⁹ ILO (2016b).

¹⁰ Establishing a tripartite committee was not foreseen in the planning process of the project. However, as the committee will be steering implementation of the roadmap to tackle undeclared work it is nevertheless considered an important milestone for the project.

- **Outcome 1.3 – Planning of Pilot Inspection Programme (January – April 2017):** From January to March 2017 four agencies concerned with labour inspections (the labour inspectorate SEPE, the Unified Social Security Institution EFKA, the Financial and Economic Crime Unit SDOE and the Financial Police) have developed an operational plan for a “pilot program of targeted inspection with joint inspection teams in the Attica region”. The pilot inspection programme was part of the previously agreed roadmap. During a tripartite workshop on 27 April 2017 the pilot programme was presented and discussed.
- **Outcome 1.4 – Conducting Pilot Inspection Programme (April – September 2017):** in two waves joint inspection teams of four government agencies conducted more than 1,500 inspections in the Attica regions in the manufacturing, retail trade and food service sectors. The project conducted three one-day trainings for in total over 150 inspectors that were involved in the pilot campaign in April 2017. Results of the pilot were shared with tripartite constituents in October 2017.
- **Outcome 1.5 – Implementation of Communication and visibility strategy (March 2016 – October 2017):** Since the beginning of the project, activities were accompanied by a communication strategy, starting with the creation of a website in the first Semester of 2016 (www.undeclaredwork.org). The project also developed a flyer to inform businesses and workers about their rights and duties regarding undeclared work. Moreover, in close collaboration with tripartite constituents a one minute sensitization video was produced and published on the ILO Greece Youtube Channel¹¹ where it reached over 750,000 views within two months. A small-scale awareness raising campaign at technical schools in the Attica region was carried out in October 2017.
- **Linked to Outcome 1.4 and 1.5: Tripartite end of project workshop (31 October 2017, Athens):** Tripartite constituents met to (i) present the evaluation of the pilot inspection campaign (Outcome 1.4), (ii) assess an awareness campaign conducted in secondary technical schools by joint teams of labour inspectors and representatives from social partners, and (iii) discuss results of a poll survey among young people about attitudes towards undeclared work (both Outcome 1.5).

2. Evaluation background

This is an internal evaluation in line with guidelines of the ILO Evaluation office for development cooperation projects with a budget between 500,000 USD and 1,000,000 USD lasting between 18 and 30 months. The evaluation serves two main purposes: first, project learning, especially with view to a follow-up project implemented by the ILO in Greece and funded by the EC SRSS to support selected measures of the roadmap to tackle undeclared work; second, to ensure accountability regarding ILO constituents in Greece as well as the project’s donor.

The evaluation covers the full period of the project from February 2016 till October 2017, including the inception period. It reviews the implementation of the five main project components and focuses specifically on the project’s participatory implementation (tripartite issues assessment), on how ILO, its constituents and the SRSS can maximize the use of project findings and how project management can be fine-tuned in future projects.

Clients of the evaluation are the ILO’s tripartite constituents, the SRSS (EC) (donor), the project manager and team, the ILO Employment Policy Department as well as the Labour Inspection and Occupational Safety and Health Branch, and other relevant colleagues at the HQ and field.

The evaluation was conducted in three phases:

¹¹ https://www.youtube.com/channel/UC_ki6QvGGW175j492zI2WYw

Phase 1: Desk Review (24 – 28 October 2017)

Following a briefing with the Evaluation Manager a desk review was carried out based on material provided by the project team at HQ and from the ILO Greece office.

Phase 2: Stakeholder interviews in Athens, Greece (30 October - 1 November 2017)

Face-to-face interviews with representatives from all tripartite constituents as well as local ILO staff and the SRSS-Athens representative were conducted during a field mission to Athens where the evaluator had the opportunity to attend the half-day tripartite end-of-project workshop (31 October 2017). For evaluation criteria and questions, please refer to the section below.

Phase 3: Further consultations and report writing (November 2017 – January 2018)

Skype, phone and face-to-face interviews were conducted with ILO staff (LABADMIN/OSH, EUROPE) as well as SRSS representatives based in Brussels after which the evaluation report was drafted and reviewed.

3. Evaluation methodology

The evaluation was based on an adapted version of the evaluation criteria provided by the Development Assistance Committee of the Organization for Economic Co-operation and Development (OECD/DAC):

1. The relevance and strategic fit of the project
2. Project progress and effectiveness
3. The validity of project design
4. Effectiveness of management arrangements and efficiency of resource use
5. Project sustainability

Additionally, the evaluation assessed the project's performance related to ILO's cross-cutting issues on (i) gender, (ii) tripartism and social dialogue as well as (iii) international labour standards

For each of the criteria, the evaluation sought to answer a set of questions, see also the overview in Table 1.

Table 1: Evaluation criteria and questions

A. Relevance and strategic fit	<ol style="list-style-type: none">1. Has the project supported transition to formality and does it address the situation facing member states' governments and social partners?2. To what extent has the project been coherent with R.204 guiding principles and policy guidelines?3. To what extent has the project approach included the comparative advantage of ILO?
B. Project progress and effectiveness	<ol style="list-style-type: none">1. Has the Project made sufficient progress towards its planned objectives?2. What were the arrangements made by ILO that most supported the realization of the programme's goals and were there any constraining factors? In particular, how effective was the backstopping support provided so far by the ILO to the project?
C. Validity of project design	<ol style="list-style-type: none">1. Was the project design adequate to meet project objectives?2. Do outputs causally link to the intended outcomes/objectives?3. Was the project design chosen in terms of methods, timing, and staffing conducive to achieving quality products and results?4. Was the capacity of various project's partners taken into account in the project's strategy and means of action?5. To what extent was the project design adequate and effective in the coherence and complementarity between the different components of the project?

D. Effectiveness of management arrangements	<ol style="list-style-type: none"> 1. In what ways has the Project used the ILO managed programme resources efficiently (funds, human resources, etc.)? Could things have been done differently or more efficiently? 2. Are the available technical and financial resources allocated and used strategically to provide the necessary support and to achieve broader project objectives? 3. Have Project funds and activities been delivered by ILO in a timely manner? What are the factors that have hindered timely delivery of project funds and the counter-measures that were put in place? 4. How effectively did the Project management and ILO monitor project performance and results? <ol style="list-style-type: none"> a. How appropriate and useful were the project's RBM and M&E frameworks, if any, including targets and indicators, in assessing Project's progress? b. Have appropriate means and achievement of indicator values been defined?
E. Project sustainability	<ol style="list-style-type: none"> 1. What are the possible impacts of the Project? Is the project strategy and management steering towards impact and sustainability? 2. Is the Project contributing to the strengthening of the enabling environment at country level (laws, policies, technical capacities, local knowledge, people's attitudes, etc.)? 3. How likely is it that the procedures and tools developed by the project will be replicated in future? 4. Is there an effective and realistic exit strategy for the Project?

The evaluation employed several methods to gather data conducive for generating and triangulating answer to the evaluation questions listed above.

Desk review which included three main types of documents:

1. **Project planning and implementation documentation**, including the initial project document, corresponding log-frame and M&E framework, (revised) implementation plan, progress reports. These documents not only helped to better understand the project's objective and intervention logic but in line with the ILO result based management approach, also proved useful to set standards against which to evaluate the project's results.
2. **Project outputs**, notably including the Diagnostic report on undeclared work in Greece¹², the roadmap to tackle undeclared work¹³, further studies and technical assessments (such as reports on data-interoperability) as well as communication material (website, policy briefs, flyer, video). These outputs were reviewed to assess the project's progress and to generate questions for the key-informant interviews with project's stakeholders. In some cases, these documents served as sources for further secondary data on the incidence of undeclared work (assessment of the pilot inspection campaign) and attitudes towards undeclared work among young people (representative poll survey).
3. **Background documents**, useful to contextualize the project, including ILO's recommendation 204 (concerning the transition from the informal to the formal economy)¹⁴ and the European Commission background report on the ESM Stability Support Programme.¹⁵

Key informant interviews: the evaluation generated primary data through semi-structured interviews with key informants. Interviews were conducted face-to-face at the ILO headquarter in Geneva, Switzerland, and during a field mission in Athens, Greece, as well as over the phone/Skype. Through open-ended questions these interviews with key informants covered the topics spanned by the five evaluation criteria and underlying evaluation questions. Key informants were specifically asked to:

¹² ILO (2016a).

¹³ ILO (2016b).

¹⁴ ILO (2015).

¹⁵ European Commission (2017).

- Describe their involvement in the project design and implementation of the major project components, including their involvement in and perception of tripartite negotiations and social dialogue processes;
- Share their view on perceived progress of the project and usefulness of project outputs and identify drivers of success as well as bottlenecks in the project's implementation
- Express their opinion regarding the project's sustainability, including measures to be taken by them, other stakeholders and the ILO to secure long-term progress in tackling undeclared work in Greece.

While interviews shared this common structure and themes, they were tailored to the specific backgrounds of the different key informants. In total, the evaluator conducted 15 interviews with 20 key informants (see Annex). Interview partners were government representatives, social partners, the ILO project team (technical specialists from HQ as well as the National Project Coordinator in Greece) as well representatives from the donor (SRSS). Interviews lasted between 45 and 90 minutes. During interviews, including all those conducted during the field visit, only the directly interviewed key informant(s) and the evaluator were present.

The evaluation methods have been chosen as to enable constant triangulation of the findings and results. Interviewing representatives of all tripartite constituents for example proved important to cross-check and validate opinions and impressions about the quality and usefulness of project outputs. Extensive desk research served as an effective means of preparing interviews in the field allowing to contextualize value judgements provided by stakeholders.

While the above described methods have been carefully chosen to fit the purpose of the evaluation and the specific context of the projects, like any methods, they come with limitations.

1. Key informant interviews can be a powerful tool to gain insights from experts with first-hand knowledge of the project. However, their open-ended questions make it difficult to compare answers amongst stakeholders. The fact they vary considerably in terms of which topics are covered (and in which depth) make the data gained hard to analyse. This poses the risks that the evaluator overvalues answers that fit a narrative set by earlier interviews. Moreover, many interviewees were the main beneficiaries of the project and directly involved in the implementation of activities that often involved political negotiations that aimed to balance different interest from Government representatives as well as social partners. This context underscored the importance to cross-validate facts and findings across several interviews while at the same time being mindful of potentially conflicting interests. Additional data from project reports, publications and related documents were used to triangulate answers to evaluation questions wherever possible.
2. Secondly, the evaluation focused on the direct beneficiaries of project, ILO tripartite constituents, as well as representatives from the ILO and donor agency. No primary data were collected from ultimate beneficiaries, that is Greek businesses and workers, because most of the measures of the “Roadmap to tackle undeclared work in Greece” are still to be implemented in the years to come while the current project focused on policy planning, dialogue and – to some extent – piloting. Furthermore, secondary data on the incidence and nature of undeclared work is not always readily available. Consequently, this evaluation does not attempt to estimate causal impacts of the project on workers and businesses and other ultimate beneficiaries, such as the effect of the project activities on the prevalence of undeclared work among Greek firms.

This evaluation was guided by the ILO Policy Guidelines for Evaluation (ILO, 2017). As such, this evaluation adheres to the Norms and Standards for Evaluation of the United Nations Evaluation Group. As described above in this section, the evaluation questions have been derived from evaluation criteria specified by OECD/DAC.

4. Main findings

Relevance and strategic fit

The project is relevant to priorities and needs of the Greek government, workers' and employers' organizations, the ILO and the project's donor.

1. Has the project supported transition to formality and does it address the situation facing member states' governments and social partners?

In Greece, like in many other European countries, undeclared work is a major social challenge and accounts for a significant share of the economy, estimated to be around 25 per cent. Undeclared work is found to be undertaken by all social groups, from younger people in precarious financial situations to relatively better paid occupational groups such as lawyers and doctors.¹⁶ A representative poll conducted among Greek young people as part of this project found that around 85 per cent of respondents personally know some people who work without declaring (part of) their income to tax or social security institutions. Eight of ten young people acknowledge that they have paid for goods and services they had good reason to assume originated from undeclared work in the past year.

The project has been designed to support the transition from informal to formal economy and addressing undeclared work in Greece, following two main approaches: (i) aiming at identifying drivers for informality in the country, and (ii) equipping the labour inspectorate and other related enforcement authorities with modern strategies, methods and tools based on EU best practice for improving compliance.

The project is relevant as it supported the Greek government in developing an “integrated action plan to fight undeclared work”, a key deliverable included in the MoU between the Greek government and the ESM. In fact, the project has been designed in close collaboration with Greek authorities following an official request for technical assistance in the area of undeclared work. The project's relevance has not only been confirmed by government authorities but also by workers' and employers' organization emphasizing the importance of developing policy measures through tripartite dialogue.

Moreover, the project responds to ILO thematic and regional priorities. As a development cooperation project, it is part of the Office Outcome Based Work Planning and supports the policy Outcome 6 (“Formalization of the informal economy”) and Outcome 10 (“Strong and Representative Employers and Workers Organizations”) of the ILO's Programme and Budget for 2016-17. Regarding ILO's work in Greece, the project is linked to the Country Programme Outcomes GRC150, aimed at “tackling undeclared work through an effective labour inspection system” and GRC800 with the goal that “strong and representative employers' and workers' organisations influence economic, social and governance policies.”

2. To what extent has the project been coherent with R.204 guiding principles and policy guidelines?

The project is also relevant as it has been designed in the spirit of the ILO Recommendation 204 “concerning the transition from the informal to the formal economy”.¹⁷ This new labour standard pursues three main goals: (i) to facilitate the transition of workers and economic units from the informal to the formal economy, (ii) to promote the creation of enterprises and decent jobs in the formal economy, and (iii) to prevent the informalization of formal jobs.

Starting with the project design, there has been a strong emphasis on combining a balanced approach promoting on the one hand incentives to enhance compliance and voluntary commitment, and on the other hand strengthening deterrence through an effective sanction system and labour inspections. Furthermore, the project started by assessing “factors, characteristics, causes and circumstances of informality in the national context” in a diagnostic report. Subsequently, the project has supported ILO's constituents in

¹⁶ ILO (2016).

¹⁷ ILO (2015).

Greece to design an “integrated policy framework” (or “roadmap”) to support the transition to formalization. When developing the “roadmap to tackle undeclared work” and supporting its implementation the above mentioned “balanced approach” was ensured through continuous social dialogue including all tripartite constituents.

3. To what extent has the project approach included the comparative advantage of ILO?

Finally, project outputs and activities have been designed to take full advantage of two central comparative advantages of the ILO. Firstly, the project has brought together the normative (see discussion Recommendation 204 above) and technical expertise of the ILO in the areas of supporting formalization policies and working together with labour inspectorates. According to constituents an important asset of the ILO was the ability to stimulate policy innovation by drawing on EU best practices, in particular in the area of labour inspection.

Secondly, the project has been implemented in a participatory manner with main outputs developed and delivered through social dialogue mechanisms. From the design stage onwards, government partners, workers’ and employers’ representatives were not only consulted but actively involved in jointly planning and delivering the project activities. Despite a challenging environment for productive social dialogue at the onset of the project, developing major project outputs through tripartite negotiations and workshop managed to re-build trust among social partners. As described by one key informant during the evaluation:

“In the many tripartite negotiations that took place during this project, the ILO managed to cool down the temperature in the room and ensured that, at the end of the day, a consensus was reached”

Thus, the ILO could leverage its reputation as an able organizer of social dialogue that would support all tripartite constituents equally.

Project progress and effectiveness

1. Has the Project made sufficient progress towards its planned objectives?

This section assesses the project’s progress against outcomes outlined in the project planning document as well as in the accompanying logical framework that was developed during the project design phase. Effects and impacts on the project’s main objective (“Undeclared work [is] reduced to support the transition from informal to formal economy”) are discussed in the section on “Project sustainability”.

Outcome 1.1: Findings of the Assessment of undeclared work available and validated by the tripartite constituents

Shortly after the project’s inception in February 2016, the project management team contracted a team of three technical experts¹⁸ to develop a diagnostic report on undeclared work in Greece. During the report drafting phase two workshops (for employers’ and workers’ representatives, respectively) took place. The output has been completed with the validation of the 90-page report in a tripartite workshop in July 2016 (58 participants). The report (in English and Greek) is available on the project’s website (www.undeclaredwork.org).

The performance indicator for this output is “% of constituents¹⁹ who sign off on the findings of the assessment report”. During the key informant interviews all constituents underlined the usefulness and high-quality of the report. Social partners in particular appreciated having had the opportunity to comment on an early draft and confirmed that the concerns they raised were taken into consideration

¹⁸ The three experts were Professor Colin William from the Sheffield University, Dr. Stavroula Demetriades from EUROFOUND and Professor Eleni Patra from the American College of Greece.

¹⁹ Constituents defined as the primary ILO constituents, government representatives (MLSSS), workers’ representatives (GSEE) and employers’ representatives (SEV, GSEVEE, ESEE, SETE).

Outcome 1.2: Integrated Action Plan to tackle undeclared and under-declared work prepared and adopted.

Based on the diagnostic report, tripartite constituents developed a roadmap for addressing undeclared work in Greece under Outcome 1.2 of the project. In line with targets laid out in the project's log-frame, the roadmap contains policy recommendations (18 so called "deliverables") to tackle undeclared work. Following a participatory consensus building process all constituents adopted the roadmap in a high-level tripartite validation workshop in October 2016. In fact, the roadmap had been the results of several months of negotiations between two working groups – one for social partners and one for the government side, each supported through a technical consultant hired by the project. Crucially, while stakeholders described the resulting roadmap as a "compromise for all involved parties" the overall process seemed to have resulted in a strong sense of ownership. Constituents consistently highlighted their commitment to and interest in implementing the policy measures.

Importantly, constituents decided that a tripartite body responsible for implementing and monitoring the measures agreed as part of the roadmap should be institutionalized. To this end the Greek parliament adopted Law 4468/2017 in April 2017 to establish the Supreme Labour Council (ASE) on tackling Undeclared Work (ASE-Committee). Following some delay in nominating members, the committee met only twice during the project period (September and October 2017).

While a detailed assessment of the soundness of roadmap in its entirety is beyond the scope of this evaluation, it should be critically mentioned that none of the 18 deliverables focus on or even mention gender dimensions. At least from the outset it seems rather plausible that women and men are differently affected by undeclared work – both from a worker and an employer perspective.

Outcome 1.3: Increased capacities of the SEPE, labour inspectors and social partners to design an effective inspection programme and engage in the fight against undeclared work.

The project aimed to increase the capacity of the labour inspectorate through technical workshops and by supporting the design and implementation of a pilot inspection programme (a deliverable of the roadmap adopted under Output 1.2). All activities planned under this component have been implemented. Workshops were attended by considerably more participants than initially anticipated pointing to the relevance of the activity for involved stakeholders.

In early 2017, four different labour inspection related agencies²⁰ developed an operational plan for a pilot inspection programme. Drafting of the plan should have been supported through a consultant whose work, however, did not meet the expectations of the labour inspectorate (SEPE), ILO and SRSS. SEPE, with some inputs from ILO technical specialists, were able to complete the operational plan with some delay by March 2017. As foreseen in the roadmap a meeting to present the finalized inspection plan to social partners took place in April 2017. In fact, the pilot programme was the first attempt in Greece to conduct joint inspections, requiring substantial coordination between staff from four different government agencies. Still, it appears that social partners would have appreciated an opportunity to contribute to the design of the pilot programme already at an earlier stage.

The project's logical framework also contains three indicators linked to Outcome 1.3. It can be confirmed that the "targets identified [in the labour inspection plan] are relevant and activities proposed [...] are appropriate" (Indicator 3.3). This was not only the consensus opinion of relevant stakeholders but is also documented through the operational plan of the pilot programme as well as the evaluation report issued following implementation of the programme. Also, SEPE confirmed that the design pilot inspection programme has been "influenced by EU best practice" (Indicator 3.2). Under this Outcome the project also commissioned two separate technical reports on the data-interoperability of labour inspection IT systems. Both reports have been handed over to MLSSS which used their recommendations as input for

²⁰ The labour inspectorate SEPE, the Unified Social Security Institution EFKA, the Financial and Economic Crime Unit SDOE and the Financial Police

ongoing efforts to reform the various IT systems of the ministry and several labour inspection related agencies.

However, the evaluator was unable to assess whether “participants to the capacity building activities [...] have increased their comparative knowledge on labour inspection strategies and methods for undeclared work” (Indicator 3.1). Contrary to the initial plans presented in the ILO project document, no before-and-after testing to measure the increase of knowledge of the participants has been carried out. Certainly measuring improvements in both technical and soft skills of labour inspectors can be challenging. Nonetheless not having administered simple knowledge or even self-assessment evaluations is a missed opportunity for providing indicative evidence that ILO’s capacity building efforts are effective.

That having said, it is reassuring that in several interviews labour inspectors underlined the usefulness of a two-day training that focused on collaboration among the four agencies. Still, it would have been of added-value to independently assess the effectiveness of comparably short capacity building workshops on the knowledge and skills level of individual labour inspectors.

Outcome 1.4: A multi-stakeholder pilot programme is implemented to address undeclared work in a specific sector and/or location

As planned, the project supported the planning and implementation of a multi-stakeholder pilot programme to address undeclared work in the Attica region. Four government agencies together implemented the pilot inspection programme – planned as part of Output 1.3 – conducting more than 1,500 inspections in the manufacturing, retail trade and food service sectors in the period from 01 May to 30 September 2017.²¹ This represented the first inspection programme jointly implemented by several government agencies in Greece. Planning and rolling-out the programme has been one of the deliverables of the roadmap to tackle undeclared work

Regarding the output indicators, lack of monitoring data makes it impossible to assess progress Indicator 4.1 (increase in declared work in the Attica region) and 4.2 (Numbers of identified barriers to declared work removed).²²

However, the evaluation confirms that the pilot has included “best EU practices” (Indicator 4.3). It should be highlighted that SEPE compiled a comprehensive evaluation report of the campaign. The document systematically assesses results of the pilot against several objectives. Among 1,251 businesses inspected in the 1st phase of the pilot programme (1 May – 15 June 2017) 27 per cent were found to be not in compliance with regulations in relation to under- and un-declared work with a delinquency rate on the level of employees of 9.77 per cent.²³ The 2nd phase of the pilot programme (1-30 September 2017) also included a selected sample of 166 business that were all found being non-compliant during the 1st phase. Among those 166 infringing business 57 per cent (94) were found in full-compliance with prevailing regulations during the follow-up visits.

Implementation of Output 1.4 has been adjusted during the project cycle. The project management team – in coordination with the donor - decided to reduce the number of planned workshops from four to two. Both workshops were held in October 2017 and focused on the dissemination of project results rather than additional technical training for constituents. Given the successful implementation of the pilot programme ensuring sufficient room for discussing and disseminating results was indeed appreciated by all constituents.

Outcome 1.5: The transition to the formal economy is facilitated through the implementation of a communication and visibility strategy in the context of the roadmap

²¹ In fact, the pilot programme was implemented in two phases: (i) 1 May – 15 June 2017 with around 1,150 initial inspection and (ii) 1-30 September with around 400 follow-up inspections.

²² See also the section “Effectiveness of management arrangements”

²³ In total the 1,251 inspected in the 1st phase employed 6,814 employees, 666 of which were performing work while being entirely un-declared or under-declared. The total rate of delinquency is thus: $666/6814 = 9,77$ per cent.

Since the beginning of the project, activities were accompanied by a communication activity. The communication strategy was found to be partially effective.

The project developed a visually appealing and easy to use project website (www.undeclaredwork.org) that provides intuitive access to all project publications and specifically developed communication material (3 policy briefs, information flyer, awareness raising video). Targets for Indicator 5.1 (“Website operational”) and 5.2 (“4 policy briefs”) were fully or mostly fulfilled. Moreover, in October 2017, SEPE inspectors and representatives of social partners conducted a small-scale awareness raising campaign at technical schools in the Attica region – replacing the “information campaign” included in Indicator 5.3.

Moreover, the project also produced a short awareness raising video. The animated, one-minute video, titled “Undeclared work concerns all of us”, highlights negative consequences of undeclared for workers, businesses and the government. The video has been validated by tripartite constituents at the end of project workshop (31 October 2017). A Greek version as well as an edition with English subtitles has been published on the ILO Greece Youtube channel²⁴ on 30 November 2017. Within two months, until the end of January 2018, the Greek version of the video has been viewed over 750,000 times.²⁵ This corresponds to 6.7 percent of the overall Greek population and 10.8 per cent of the Greek working age population (15-64 years of age)²⁶ to provide rough estimates of the relative coverage of the video. Additionally, two broadcasts on tackling undeclared work in Greece on the National Channel ERT1 at the 8pm news (October and December) presenting the project activities and providing information about the extent and cost of undeclared work in Greece, including interviews of ILO technical experts.

The project thus managed to disseminate information to sensitize a considerable share of the general public on undeclared work. However, except for establishing the website, all communication products (flyer, video, policy briefs) or activities (school campaign, poll) have only been completed in the last month of the project (part of the no-cost extension). This heavy backlog might have hindered broader dissemination of the material and a more extensive school campaign (around 20 schools were visited). Some stakeholders expressed the view that some of policy briefs were outdated. In fact, two of the policy briefs summarize the diagnostic report and the roadmap – major project deliverables completed a year before the publication of the corresponding briefs.

In general, it seems some elements of the project’s communication strategy could have benefited from more clearly identifying audiences for its various products and activities. This is also true for the opinion poll on undeclared work among young people. According to project documents, the poll was supposed to assess in part the effect of the project’s sensitization activities (see above). As a one-time poll at the end of the project, the survey can in fact not assess whether attitudes among young people shifted over the course of the project (as was planned to be documented through Indicator 5.4). Results are certainly highly interesting but as the study was only presented during the end-of project workshop, there has unfortunately been little opportunity for more strategically using the research.

2. What were the arrangements made by ILO that most supported the realization of the programme’s goals and were there any constraining factors? In particular, how effective was the backstopping support provided so far by the ILO to the project?

²⁴ https://www.youtube.com/channel/UC_ki6QvGGW175j492zI2WYw

²⁵ Please note that this number should be only seen as approximation for unique viewers. On the one hand, the number includes viewers who watched the video several times (thus overestimating the coverage). On the other hand, some of the screenings of the video are likely to have taken place in front of an audience with more than one person (e.g. families, groups of friends, school classes) thus leading to and underestimation of the coverage. The fact that the version of the video with Greek subtitles received over 750,000 views while the version with a Greek narrator but English subtitles only received around 500 views is strong evidence that the numbers are not driven by non-Greek viewers.

²⁶ As the video was The Greek population in 2017 was approximately 11.1 million. The Greek working age population (15-64 years of age) in 2016 (most recent estimate) was approximately 6.9 million (Source: www.ilo.org/ilostat).

Overall, the project's approach to combine technical support from headquarter together with a National Coordinator well acquainted with the national context proved a successful for project implementation. Several arrangements made by ILO contributed in particular to the project's achievements as described in the previous section.

First, the project successfully managed to draw upon the full expertise of the ILO in regard to tackling undeclared work. Extensive technical backstopping support was provided from two technical ILO headquarter departments (EMPLOYMENT, GOVERNANCE). Importantly, this included a clear division of responsibilities between the five outcome areas with one senior specialists per department (that is, two senior specialists in total) being the main technical focal point for constituents in the country, including presence through field missions. Additionally, the ILO Regional Office for Europe and Central Asia (EUROPE) took on an overall coordinating role.

Second, the ILO recruited a National Project Coordinator with an excellent understanding of the context of the project. As underlined by all tripartite constituents, the National Coordinator not only adequately prepared project activities and events in the country but, more importantly, mediated social dialogue and facilitated tripartite negotiations with a view to both achieving meaningful results and consensus among all parties.

Third, while no major changes in the project design were undertaken, the project management team showed flexibility in adjusting some activities and outputs. For example, some workshops under Outcomes 3 and 4 were merged or cancelled and some outputs of the communication strategy got replaced. These changes in the project activities followed discussions with national stakeholders and the donor who both appreciated ILO's responsiveness to changed circumstances and altered timelines.

The evaluation also identified factors that at times constrained more successful implementation of the project.

For most project activities the combination of project coordination in the country and technical support from headquarters (remotely or through mission) worked well. Still, stakeholders pointed to cases where unexpected implementation bottlenecks in the country surfaced that would have required a faster and more decisive response from project management team in Geneva. Additionally, time constraint might have not always allowed HQ staff from three different departments to fully update each other on the project's progress which, however, could have improved internal and external communication. Also regarding communication between ILO HQ and the donor it was felt on both sides that the process of requesting a (one month) no-cost extension took unnecessarily long and was only agreed upon very shortly before the initially planned end date.

Moreover, a disproportionate share of activities was implemented or completed in the last month of the project. In part this can be explained by the fact the ASE-Committee met in September 2017 – one month before the end of the project – for the first time. The committee had, for example, an important coordination function regarding the campaign at schools and the awareness raising video. Still, it appears that some of the project's outputs, such as the policy briefs or the workshop on compliance mechanism (18-19 October), could have had a bigger effect if delivered earlier.

Validity of project design

1. Was the project design adequate to meet project objectives?

During the project planning phase two concrete objectives were formulated, namely:

- (i) identifying drivers for informality, including assessing the regulatory framework with a view to supporting formalization
- (ii) equipping the labour inspectorate and other related enforcement authorities with modern strategies, methods and tools for ensuring compliance

The project's design was developed around these two objectives, while the project's overall objective, to "reduce undeclared work to support the transition from the informal to the formal economy", linked the intervention to the broad political and socioeconomic challenge of tackling undeclared work in Greece. It is an asset of the project design to set objectives sufficiently narrow to be realistically achieved by a 21-month intervention.

A second success factor of the project design is its participatory approach to policy development and implementation. Initially, a central motivation for the project's design was the requirement of the Greek government to formulate an action plan to tackle undeclared work (as part of the obligation of the current MoU with the ESM). However, the project went much beyond providing support to only government authorities. In line with prior ILO experience and recommendations (R204) the project used a participatory approach, where all tripartite constituents jointly developed and implemented measures to tackle undeclared work. Thus, the project's design was based on the premise that the government and social partners would be available and willing to meet and work together. Indeed, tripartite constituents upheld their commitment to social dialogue throughout the project's period – supported through ILO's role as mediator and facilitator.

A third important element of the project design was its feature to gradually transfer ownership over the project's output to national constituents. Throughout the project, stakeholders were involved in developing every step together. At the beginning of the project, when drafting the background report and developing the roadmap, ILO provided detailed substantive inputs – through technical specialists and working together with external consultants. As implementation progressed, the role of national stakeholders evolved from discussing, validating and approving to becoming more heavily involved in planning and implementing deliverables of the roadmap that in some cases were also activities foreseen under the framework of the project, such as the pilot inspection programme. While the ILO continued to coordinate project activities and ensure quality control, stakeholders were given space to assume ownership over activities and the opportunity to present results during workshops.

2. Do outputs causally link to the intended outcomes/objectives?

The project has been supported through a comprehensive log-frame where the overall objective to *reduce undeclared work to support the transition from informal to formal economy* is supported by five outcomes and a total of 18 outputs. Throughout most of the log-frame there are clear linkages between activities, outputs and outcomes. Each outcome is supported by three to four outputs that, in many cases, were to be achieved one after the other. Overall, there are clear causal links between activities, outputs and outcomes.

However, the extent to which outcomes describe results that contribute to the ultimate goal of reducing undeclared work in Greece, that is the extent to which outcomes and overall objectives are causally linked, varies considerably.

For example, the first two outcomes – validating a diagnostic report and the roadmap - are formulated as summaries of underlying outputs rather than describing consequences resulting from these outputs. The log-frame neatly breaks each of these outcomes down in a series of outputs (and activities). At the same time, it leaves a large "causal distance" between the outcome – for example validating the roadmap – and the overall objective of reducing undeclared work (which ideally will occur partly as a result of implementing the roadmap over the timeframe 2017-2019). Thus, the logical framework could have been improved by more clearly articulating how some of the policy planning outcomes are expected to contribute to overall objectives within the time-frame of the project.

The project's components (Outcomes 3 and 4) that focus on supporting the labour inspectorate formulate their outcomes more consistently as results linked to the overall project's objective.²⁷

²⁷ As argued in the section "Effectiveness of management arrangements", these outcomes are, however, not always accompanied by appropriate SMART indicators making actual assessment of progress more difficult.

3. Was the project design chosen in terms of methods, timing, and staffing conducive to achieving quality products and results?

The methods employed by the project were found to be fully adequate and conducive to producing results of both high-quality and high-acceptance by all involved stakeholders. The three main methods used were (i) provision of technical expertise through consultants and ILO technical specialists (for example to draft reports and provide technical advice), (ii) conducting workshops, many of which with tripartite representations, (iii) developing communication material (e.g. website, flyer, policy briefs, video).

Regarding workshops, the project readjusted implementation plans following consultations with stakeholders. It significantly reduced the number of workshops from 14 initially planned to 10 that were actually conducted. Key informants stressed the importance that workshops – in particular when only one or two days long – need to be embedded into longer-term project activities (i.e. merging methods (i) and (ii)) as their expected effect as a one-off event is limited. Table 2 shows a timeline of workshops across the two main project components (Policy design: Outcomes 1 and 2, Labour inspection: Outcomes 3 and 4) sorted by their different purposes. The table shows that workshops towards the beginning of the project primarily were conducted for capacity-building reasons while as the project progressed more tripartite validation and results presentation events were held. The ten workshops together welcomed in total over 450 participants, with many of the key stakeholders visiting multiple workshops. Unfortunately, the project did not report how many women and men attended the various workshops making it more challenging to assess gender-impacts of the project.

With respect to the project's timing, the project generally followed initial plans achieving its first two outcomes within the first 9 months while progressing well with the implementation of other components.

However, there has been a considerable back-log of activities towards the end of the project with many activities only finishing in the last month. In fact, the lengthy institutionalization process of the tripartite steering committee ("ASE-Committee") delayed the further implementation of project components considerably, including the pilot inspection programme that was both part of the roadmap (which the committee was charged to oversee) and an outcome (4) of the project. Arguably, this delay could not have been foreseen at the design stage. Still, some stakeholders felt that the quality and impact of some of the project outputs – in particular the communication material – could have been improved by a somewhat more relaxed timeline towards the end.

Table 2: Timeline of workshop across different categories

	2016												2017									
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
Capacity-building			PD (2)	LI					LI						LI						LI	
Tripartite validation						PD			PD											ASE	ASE	
Results presentation															LI						PD LI	

Note: PD: Policy design (activities relating to Outcome 1 and 2); LI: Labour Inspection (activities relating to Outcome 3 and 4), ASE: ASE-Committee (meetings formally outside of project log-frame).

Finally, project implementation was supported by one National Project Coordinator (full-time) based in Athens, one programme assistant (part-time) as well as two senior technical specialists (overall project supervision and technical support) based in HQ. The combination of project management through a project coordination in Athens plus technical support provided from ILO HQ has been adequate to ensure sufficient progress and quality results of the project.

4. Was the capacity of various project's partners taken into account in the project's strategy and means of action?

The project's strategy and activities carefully focused on including all partner organizations and strengthening their capacities where needed. Due to the project's participatory approach, key stakeholders were consulted for all major steps of implementation. Additionally, the project delivered tailor-made capacity building services to social partners and government representatives – be it through short workshops to elaborate on a common understanding of challenges related to undeclared work or by providing constituents with technical consultants to draft reports.

Moreover, the project's approach to first develop a comprehensive diagnostic report was much appreciated by all stakeholders who repeatedly underlined its quality and usefulness. Constituents argued that the report provided different stakeholders with a common understanding of challenges and this served as a fruitful basis for future discussions.

5. To what extent was the project design adequate and effective in the coherence and complementarity between the different components of the project?

The different project outcomes were from the start conceptualized as building on each other and mutually reinforcing. While technical support was provided by different ILO departments, there was a considerable overlap among the group of beneficiaries. Consequently, constituents described the intervention as one coherent project with different interlinked components rather than insulated activities under a common framework. Linkages were made formal through the adoption of the roadmap that not only led to the establishment of a tripartite supervisory body ("ASE-Committee") but also explicitly contained the pilot inspection programme (Outputs 3 and 4) as one deliverable.

Effectiveness of management arrangements

1. In what ways has the Project used the ILO managed programme resources efficiently (funds, human resources, etc.)? Could things have been done differently or more efficiently?
2. Are the available technical and financial resources allocated and used strategically to provide the necessary support and to achieve broader project objectives?

The project's total budget was USD 615,300 of which USD 488,696 were spent by the end of the projects' implementation corresponding to an overall financial spending rate of 79 per cent. Table 3 provides an overview of the budget breakdown showing aggregated spending per project component/outcome and project management (HR, office, evaluation, and administrative costs).

Staff salaries and allowances for a National Project Coordinator (full-time) and a National Programme Assistant (part-time) based in Athens and a programme assistant (part-time) based in Geneva account for around a third of total expenses. Even though staff costs represent the largest spending category, the project managed these resources very efficiently. Other arrangements, such as a full or part-time position for an international expert in Athens would have been considerable costlier. In that regard the project's efficiency greatly benefited from substantial in-kind contributions as several senior technical specialists from Geneva remotely and through field missions provided extensive back-stopping support. By the end of the project's period, 32 per cent of staff funding remained unspent – to some extent because of a delayed start of the project (see sub-section below).

With a view to expenses under "travel" it needs to be noted that while expenses are considerably below expectations this is in part because delays in receiving funds at the beginning of the project required the (major) inception mission to be paid for ILO regular funds rather than from the project's budget.

Spending on goods and services for project activities (Outcomes 1- 5) make up around 55 per cent of total expenses, including mainly costs for (i) publications and research (ii) workshops and seminars as well as (iii) visibility actions (such as the website or flyers).

Regarding Outcomes 1 to 4 the project managed to achieve an impressive output volume with limited expenses. Several high-quality studies and reports have been produced and 10 workshops with over 450 participants were conducted. Moreover, as described in previous sections, these outputs have been of strategic importance towards achieving the overall goals of the project.

Over the course of the project, the budget also has been adjusted to account for modification of outputs and activities. Funds for travel and workshops have been re-allocated to, mostly, visibility actions, including financing a poll survey, the school awareness raising campaign and increasing budgets for the website. Consequently, Outcome 5 (communication and visibility) shows the highest financial spending rate much of which has been incurred towards the end of the project. It should be reiterated that, given that substantial amounts of funds have been spent on this outcome, earlier planning and implementation of some of its activities could have resulted in greater impact and thus higher value for money.

Overall, by the project's end date there remained a balance of around 20 percent of funds. On the one hand, it appears that the project has consistently prioritized cost-effective procurement of services in the delivery of project activities. As described in the section on "Project progress and effectiveness" all planned activities (with some changes made during the implementation period) have been implemented. On the other hand, starting the project on time would have allowed for a longer inception period. This would have implied higher staff expenses but also more time for planning, including initial stakeholder consultations and, for example, setting up a functional M&E system. Moreover, had some of the outreach and visibility activities been initiated earlier, more money could have been spent on communicating the (significant) achievements of the project.

Table 3: Outcome-based budget: allocation, spending, financial spending rate [in USD]

Category	Budget	Spent	Proportion of total spending	Balance	Financial spending rate
Outcome 1 & 2	138,291	104,602	21%	33,689	76%
Outcomes 3 & 4	114,008	90,073	18%	23,935	79%
Outcome 5	87,516	78,672	16%	8,843	90%
Human Resources	193,059	154,983	32%	38,076	80%
Local office	25,731	17,485	4%	8,244	68%
Evaluation	16,442	10,864	2%	5,578	66%
Administrative costs	40,254	31,968	7%	8,286	79%
Total	615,300	488,647	100%	126,651	79%

Note: Budget retrieved from ILO financial systems on 07 February 2018. First column reflects the total budget, including all budget revisions over the course of the project. Please note that this financial information has been retrieved for evaluation purposes only and do neither represent nor replace the official certified financial statements issued by the ILO.

3. Have Project funds and activities been delivered by ILO in a timely manner? What are the factors that have hindered timely delivery of project funds and the counter-measures that were put in place?

As already described under “Project progress and effectiveness” and “Validity of project design” most activities have been delivered on time and in line with the initial project implementation plan. On three instances bottlenecks emerged that hindered faster implementation:

1. The implementation of project activities started around four month later than initially planned in February 2016. This was because finalization of contracts and the receipt of the first tranche of the project grant took longer than expected (funds were received on 15 February 2016).
2. During the planning of the pilot inspection programme, a consultant who was selected to elaborate an inspection plan did not deliver results as expected. The plan for the pilot programme was then directly designed by the labour inspectorate (SEPE) with some technical input from ILO experts. SRSS was also present in all working group meetings to facilitate the dialogue process between the four different inspectorate bodies. However, stakeholders described that an overall swifter reaction from the ILO project management team would have been helpful to reduce the amount of time lost through this process.
3. The roadmap to tackle undeclared work included establishing a tripartite body for coordinating and overseeing implementation of the agreed measures. However, institutionalizing this body as the “Supreme Labour Council (ASE) on tackling Undeclared Work” required passing a law in parliament and formally nominating members. The council met for the first time in September 2017 to discuss several items directly linked to the project (such as the pilot inspection programme and the school awareness raising campaign). The delay in setting up the council contributed to ILO’s decision to request a one-month no-cost extension (shifting the project’s end date from end of September to end of October).

4. How effectively did the Project management and ILO monitor project performance and results?

The project planning and implementation was supported by a comprehensive logical framework specifying five outcomes with a total of 18 underlying outputs and corresponding activities. Moreover, in April 2017 the project team created an updated project implementation plan that included a timeframe for the outstanding activities and a clear documentation of any changes in project activities and output that were agreed in consultation with stakeholders and the donor.

The logical framework greatly facilitated understanding the intervention design and assessing progress of this project. As expected it mirrors the project document and also includes indicators as well as baseline results for all objectives, outcomes and outputs.

However, the quality of indicators varied widely and, in many cases, could have been improved considerably by ensuring compliance with “SMART” standards. They oftentimes suffered from one or several of the following flaws:

- Some indicators could have been made more **specific**, including quantitative targets: sometimes only qualitative indicators were formulated (e.g. “validation workshop takes place”) while it would have been straightforward to add numeric targets for participants (and potentially for female / male participants). In some cases such quantitative targets were contained in the project document but not in the logical framework making reporting unnecessarily tedious.
- Indicators for the visibility and communication strategy lacked a **specific result focus** (such as targets for specific stakeholders reached) and were at times too vague “information campaign is ... made visible”.
- In a few cases, indicators were not **measurable** given the tools and resources of the project. For example, for measuring capacity-building results among labour inspectors one indicator was

“% of participants to the capacity building activities which have increased their comparative knowledge on labour inspection strategies and methods for undeclared work”

Initially it was planned to assess the approach by surveying workshop participants before and after the training (online questionnaire). However, to the knowledge of the evaluator, no such assessment was conducted. Given the extensive use of workshops to convey knowledge and expertise of the project, it would have been important to ensure that appropriate evaluation methodologies are readily available.

- Regarding the overall objective, “to reduce undeclared work” one proposed indicator was “tax revenues” which is neither **specific** enough (tax revenues from formal businesses only account for a share of all tax revenues) nor are changes in this indicator **attributable** to the project as it is unrealistic that the project with its focus on policy planning and design could have causal effect on tax revenues by the end of its implementation period.

Moreover, the project documents and monitoring framework could have potentially benefited from a gender-sensitive approach. Neither does the project document highlight gender dimension of undeclared work, nor do any of the output or outcome indicators request sex-disaggregated data. This is a missed opportunity as it would have been, for example, interesting to assess how many women and men benefited from the various capacity building events. Also, a gender-sensitive approach to project planning, monitoring and implementation could have ensured that suggested policy measures (roadmap) will be beneficial for both women and men.

That having said, existing indicators proved useful in tracking more generally which project activities have been implemented and which outputs and outcomes have been achieved.

Project sustainability

1. What are the possible impacts of the Project? Is the project strategy and management steering towards impact and sustainability?
2. Is the Project contributing to the strengthening of the enabling environment at country level (laws, policies, technical capacities, local knowledge, people’s attitudes, etc.)?
3. How likely is it that the procedures and tools developed by the project will be replicated in future?

The project is evidence that social dialogue can produce meaningful results and that the ILO can facilitate building trust among social partners.

Beyond the successful delivery of individual programme components, the project has managed to revitalize social dialogue among ILO’s tripartite constituents. Following the implementation of reform measures mandated by several Memoranda of Understanding between the Greek authorities, the European Commission, the European Central Bank and the International Monetary Fund, social dialogue became increasingly difficult. The project brought together social partners to jointly develop an understanding of the challenge undeclared work represents and, subsequently, agree on a roadmap to tackle this challenge. Thus, the project initiated social dialogue that has come to a halt amidst the socio-economic crisis and related reform measures. All key tripartite constituents highlighted how the project’s participatory approach has resulted in tangible results. Tripartite constituents acknowledged that negotiations at times had been challenging, describing the project’s activities as requiring “continuous compromises”, but also underlined the positive experience of coming to an agreement that works for everyone.

Apart from revitalizing social dialogue as such, the project maximized chances of continued tripartite efforts to tackle undeclared work by successfully transferring ownership over project outcomes to national constituents. At the beginning of the project, activities often focused on strengthening capacities of national constituents through knowledge sharing workshops and commissioning studies and reports. With the help of these impulses constituents not only agreed on a policy roadmap but also developed pilot programmes, most notably a pilot inspection programme and an awareness raising campaign at schools. At the end of project workshop, the ILO merely acted as host and facilitator while tripartite constituents presented detailed results and evaluations of their activities. Regarding the pilot inspection programme, all four

involved government agencies²⁸ during the end of project workshop committed to repeat joint inspection efforts building on the pilot.

Moreover, the project significantly contributed to an enabling policy environment when it comes to tackling undeclared work in Greece. This has mainly been achieved through the tripartite adoption of a detailed roadmap to tackle undeclared work. Importantly, the roadmap specifies in some detail policy measures, including milestones, actors and an ambitious timeline (2017-2019). Suggesting concrete action items for implementation it thus goes way beyond a general strategy document and offers Greek constituents a concrete tool for follow-up action and for holding each other accountable.

As part of the roadmap's implementation Greek authorities have also set-up a supervisory committee. This body has formally been established as "Tripartite Committee on undeclared work under the Supreme Labour Council" through passing law 4468/2017 in April 2017. The committee only met in September 2017 for the first time, but in light of tight deadlines set by the project plan, the implementation of several of the deliverables (e.g. public awareness campaign, pilot inspection program) included in the roadmap had nevertheless started before that date.

While the project has created beneficial conditions for further social dialogue and tripartite action to tackle undeclared work, serious risks regarding the medium- and long-term sustainability remain. All workers' and employers' representatives underlined the importance to continue both social dialogue through established mechanisms and work together with government representatives on implementing the roadmap. However, to what extent the tripartite ASE-Committee will continue to meet regularly remains to be seen, as so far little procedural rules are agreed on and meetings have been convened ad-hoc. Several constituents therefore requested that the ILO should provide support to facilitate the future work of the committee.²⁹

Furthermore, the implementation of the roadmap will also depend on the economic development as well as political will to implement the adopted measures. At least some of the measures included in the roadmap – such as tax incentives and extension of collective labour agreements – would be conditional on approval from the ESM and related institutions under the current MoU. Greek authorities have mobilized additional resources from the European Commission for implementing the roadmap. Yet which measures will be given priority and to what extent implementation will be supervised by the ASE tripartite committee remains to be seen.

As more measures included in the roadmap will be implemented in the coming months and years, evaluating the impact on Greek workers (such as social protection coverage), businesses (such as incidence of undeclared work and profits) and government (such as tax revenues) would be highly relevant and interesting. Neither the project nor evaluation have collected primary data that would allow inferences regarding causal impacts of certain policy measures or programmes (for example the pilot inspection campaign, the public sensitization activities, etc.).

4. Is there an effective and realistic exit strategy for the Project?

The ILO, its constituents and the European Commission have in 2017 agreed on a one-year follow-up project that started in November 2017 with the goal to support the implementation of the roadmap on tackling undeclared work. The follow-up project will focus on four main outcomes: (i) conducting a business survey on obstacles to formal job creation in Greece, (ii) developing a diagnostic report on bogus self-employment, including recommendations for reform (linked to the roadmap deliverable "fight against bogus self-employment"), (iii) conducting a need assessment on necessary amendments of the legal

²⁸ The labour inspectorate SEPE, the Unified Social Security Institution EFKA, the Financial and Economic Crime Unit SDOE and the Financial Police

²⁹ This is indeed one Outcome of the follow-up project.

framework regarding inspection in agriculture and recommendation for reforms in line with ILO Convention No. 129³⁰, and (iv) strengthening operation of the Tripartite Committee (ASE).

While all constituents welcomed the follow-up project and described it as highly relevant and conducive for ensuring implementation of selected action items of the roadmap, the ILO should also ensure to develop a realistic exit strategy regarding its support in the area of undeclared work in Greece. Notably, for this phase of the project no exit strategy has been developed. To ensure medium- and long-term impacts of this (and the follow-up) project developing a detailed exist strategy – that builds on the strong national ownership of key project components – seems highly recommendable.

Cross-cutting dimensions: gender-equality and social dialogue

Gender equality

The ILO's mandate to promote gender equality is enshrined in its constituents and specified in the ILO Policy on gender equality and mainstreaming.³¹ Furthermore, the ILO Governing Body requested in 2005 that “all future ILO technical cooperation programmes and projects systematically mainstream gender throughout the project cycle”³², including evaluation processes. The project is not generally aligned with these provisions.

The project's design documents do not elaborate whether and how the projects' attempts to promote gender equality. This appears to be a missed opportunity as it is well documented that women and men in many countries are affected quite differently by working in the informal economy,³³ which is also why ILO Recommendation 204³⁴ includes the promotion of gender equality as a guiding principle for facilitating the transition from the informal to the formal economy. The gender dimension is also insufficiently reflected in the projects logical framework and monitoring system with no indicators or data being sex-disaggregated. No budgetary dedication regarding gender has been made.

Given the project's strong focus on strengthening capacities of tripartite constituents, including multiple training workshops for labour inspectors, it would have been interesting to better understand whether and how the project affects women and men differently. Moreover, two of the main project's outputs – the diagnostic report and roadmap to tackle undeclared work – only include minor references to gender differences in their analysis. Out of the 18 deliverables of the roadmap none include any reference to gender equality.

Tripartism and social dialogue

In pursuing its overall objective, to tackle undeclared work in Greece, the project strongly relied on different forms of social dialogue, engaging tripartite constituents from the design stage throughout implementation of all project activities.

In fact, strengthening the capacities of tripartite constituents is a major achievement of the project. Government stakeholders, workers' and employer's representatives underlined the usefulness of both providing technical expertise (for example best practice experiences) and conducting a series of training workshops (ranging from better understanding the nature of undeclared work over developing policy recommendations to training labour inspectors).

³⁰ C129 – Labour Inspection (Agriculture) Convention, see ILO (1969).

³¹ ILO (1999).

³² ILO (2005).

³³ For an overview, see for example ILO (2014b).

³⁴ ILO (2015).

The project's participatory approach greatly facilitated revitalizing social dialogue in the country. Starting from the drafting of the diagnostic report to evaluating the pilot inspection programme at the end of project workshop, tripartite constituents increasingly led themselves the implementation of project activities. Through validation workshops, including with high-level representation, the main project's stakeholders regularly met, exchanged views and adopted key outputs of the project.

Importantly, the project's activities contributed to formalising and institutionalizing social dialogue through the establishment of the Tripartite Committee with equal representation on undeclared work under the Supreme Labour Council based on the adoption of Law 4468/2018 by the Greek parliament.

International Labour Standards

The project has been designed taking into account key principles of ILO Recommendation 204.³⁵ Notably, the design of a comprehensive roadmap validated by tripartite constituent echoes the call of R204 to “design coherent and integrated strategies to facilitate the transition to the formal economy. The project has not been directly linked to any of the eight fundamental labour conventions. However, it is highly relevant to all of the four conventions designated “priority” instruments by the ILO's Governing Body.³⁶ This is true in particular for Convention No. 129 (Labour Inspection (Agriculture) Convention)³⁷ where the ratification is included as deliverable in the roadmap to tackle undeclared work.

5. Conclusions

The project has focused on supporting transition to formality in Greece and is relevant to priorities and needs of the Greek government, workers' and employers' organizations, the ILO and the project's donor. Importantly, the project has supported the Greek government in developing an “integrated action plan to fight undeclared work”, a key deliverable included in the MoU between the Greek government and the ESM. Moreover, the project approach and goals are in line with the ILO Recommendation 204 “concerning the transition from the informal to the formal economy”.³⁸ Finally, the project has taken full advantage of the central comparative advantages of the ILO: it has brought together the normative weight and technical expertise in supporting formalization efforts of member states and at the same time has been designed in a participatory manner, strongly relying on social dialogue.

Additionally, the project has been implemented effectively and achieved its planned outcomes. Under the project a detailed diagnostic report on undeclared work, validated and highly valued by stakeholders, has been published. Based on the report, tripartite constituents developed, validated and adopted a roadmap for addressing undeclared work in Greece. An important follow-up measure was the adoption of Law 4468/2017 in April 2017 by the Greek parliament that established the Tripartite Committee on undeclared work under the Supreme Labour Council. The Committee is responsible for steering and monitoring the implementation of the roadmap. Convening the committee for the first time took until September 2017. As a result, several activities were only concluded shortly before the project's end date.

Moreover, it can be assumed that the project effectively strengthened the capacity of the labour inspectorate through technical workshops and by supporting the design and implementation of a pilot inspection programme implemented, for the first time in Greece, by four collaborating government agencies. The project was also supported through a communication and visibility strategy – with mixed

³⁵ ILO (2015).

³⁶ For an overview on international labour standards, including fundamental and priority conventions, see ILO (2014a).

³⁷ ILO (1969).

³⁸ ILO (2015).

results. While the project's website is of outstanding quality and the awareness raising video reached an audience of over 750,000 Greek viewers, other communication products would have benefited from being finalized well ahead of the project's end date which would have also allowed for more strategic dissemination.

Overall, the project's approach to combine technical support from ILO headquarters with in-country project management through a National Coordinator well acquainted with the national context and dynamics between key stakeholders proved highly successful. At times faster and more structured communication between different departments at ILO's HQ and key stakeholders could have improved the project's effectiveness even more. Moreover, while a detailed implementation plan and logical framework greatly facilitated the evaluation, a stronger M&E system with better defined outcome indicators readily available data would have allowed for a more nuanced progress assessment. Unfortunately, at the time of the evaluation none of the indicators of the M&E framework had been reported on. This is a missed opportunity both for monitoring implementation of the project and facilitating its evaluation.

The project's design and its methods also were adequate to meet project objectives. The project relied on providing technical expertise and knowledge transfer, conducting seminars and (tripartite) workshops and developing communication material. The different project outcomes were from the start conceptualized as building on each other and mutually reinforcing. Moreover, the projects' participatory approach led tripartite constituents to jointly developed and implemented measures to tackle undeclared work. Also, and importantly, as implementation progressed the project gradually reduced ILO's role in planning and conducting activities. Furthermore, the project carefully focused on including all partner organizations and strengthening their capacities where needed.

Regarding effectiveness of management arrangements and efficiency, the project has allocated resources efficiently and consistently focused on cost-effective procurement of goods and services. In particular, the arrangements of combining intensive HQ backstopping support with an in-country presence through a National Coordinator, greatly improved the project's value for money. While the financial spending rate of 80 per cent is not of general concern, and largely linked to a delayed start of the project, it appears that some of the leftover funds could have been spend on more forcefully communicating the results and key achievements of the project.

Regarding its overall objectives, the project has importantly managed to revitalize social dialogue among ILO's tripartite constituents and thus made important steps towards impact even though significant concerns regarding its medium- and long-term sustainability remain. The project serves as powerful example that social dialogue can produce meaningful result and that ILO is well-placed to support building trust among social partners. The project also maximized chances of sustained tripartite efforts to tackle undeclared work by successfully transferring ownership over project outcomes to national constituents. Yet there remain serious risks regarding the medium- and long-term sustainability. All workers' and employers' representatives underlined the importance to continue both social dialogue through established mechanisms and work together with government representatives on implementing the roadmap. The implementation of the roadmap will also depend on economic realities and political will of all involved stakeholders. While the ILO currently implements a one-year follow-up project, there remains the needs to develop a detailed exit strategy that builds on the strong national ownership of key project components.

Regarding gender equality the project document, logical framework and monitoring system could have been better aligned with ILO policies and guidance. Given the project's strong focus on strengthening capacities of tripartite constituents, the project could have made more efforts to assess whether and how it affected women and men differently. Moreover, the roadmap, a major output of the project and key document for future efforts of tripartite constituents to tackle undeclared work, fails to refer to gender equality or gender related topics.

The validity and reliability of these conclusions rest on the evaluation method and their potential to triangulate findings and results. Combining desk research, including a review of project outputs (such as publications, internal reports, policy briefs, website), with key informant interviews proved effective in verifying facts through different methods.

6. Lessons learned

Developing social dialogue practices takes time but can lead to quality results and greatly enhance the project's sustainability

A major achievement of the project has been to revitalize social dialogue in Greece amidst a challenging economic and political context. Throughout the project the ILO has successfully leveraged its comparative advantage as trusted facilitator of social dialogue and ensured that tripartite constituents implemented major project activities together. In the most successful cases, the project not merely informed stakeholders about progress but developed outputs in close collaboration. This entailed oftentimes providing technical support through ILO specialist (and/or consultants) to strengthen capacities and also creating discussion fora to consolidate stakeholders' views around a topic – first internally and then among all tripartite constituents through validation workshops.

Building trust among stakeholders and renewing social dialogue practices requires not only effort but also time. For example, constituting the tripartite commission on undeclared work under the Supreme Labour Council led to a delay in project outputs and resulted in a (one-month) no-cost extension. Institutionalizing social dialogue through a steering committee is no guarantee that all policy recommendations included in the roadmap to tackle undeclared work will ultimately be implemented as planned, but it greatly improves the prospects that tripartite collaborations are maintained beyond the project's operations.

Let stakeholders assume ownership of project outputs from the start of the project

The project's participatory approach allowed stakeholders already very early in the project to contribute to key outcomes – for example by providing inputs to the diagnostic report – and subsequently to assume ownership in a validation workshop or even a formal adoption through high-level representatives (as in the case of the roadmap).

Instead of handing over activities at the end of the implementation period, the project worked from the start towards equipping stakeholders with knowledge and tools to continue implementing measures to tackle undeclared work after the project's closure.

In this regard, the project's approach to capacity development proved particularly effective. The project combined traditional capacity development approaches, such as workshops and knowledge sharing with implementation of pilot activities. This helped stakeholders to immediately apply learnings and try new methods. Equally importantly, the project provided stakeholders with occasion to present their results and celebrate achievements together – for example in the case of the pilot inspection programme jointly implemented through four different government agencies or the school awareness raising campaign where all tripartite constituents participated.

Continuous facilitation and mediation through an appropriately staffed local office is crucial in interventions heavily relying on social dialogue

The project management arrangements combined the project coordination through the country office in Greece with technical backstopping support from ILO's HQ. It proved highly beneficial to recruit a National Project Coordinator with a strong background in mediation who was also well acquainted with

different tripartite stakeholders. A key success factor of the project was the National Project Coordinator's ability to establish excellent and lasting working relationships with all tripartite stakeholders.

Building successful relationships between the ILO and involved tripartite constituents was on the one hand a result of formal project workshops that validated jointly produced publications and policy planning documents. Equally important was, on the other hand, to build trust between project stakeholders through, often daily, communications when preparing individual project activities. A strong presence through an appropriately staffed ILO local office, that could assume an increasing level of responsibility – in terms of coordination and interaction with stakeholders - as the project progressed, was essential in this regard.

7. Recommendations

Based on the findings of project evaluation and its conclusions, and also with view to the ongoing follow-up project implemented in Greece, the following recommendations are made:

- **Improve project management through streamlining internal communication and assigning clear roles and responsibilities among HQ departments (EUROPE, EMPLOYMENT, LABADMIN/OSH, priority: high):** To ensure that all involved staff members through different HQ departments are aware of the project's progress, and that requests from constituents and the donor are addressed in a timely manner, internal knowledge exchange could be intensified through more regular meetings or other suitable means. Immediately implementing this recommendation during the follow-up project will enable ILO colleagues to “speak with one voice” to project's stakeholders. This internal coordination function could be led by the Regional Office for Europe and Central Asia (EUROPE).
- **Develop an exit strategy for ILO technical assistance projects on undeclared work, also addressing ILO's role as supporter of social dialogue in Greece in the future (EUROPE, priority: high):** The project has managed to revitalize social dialogue among ILO's tripartite constituents and serves as powerful example that social dialogue can produce meaningful results. Despite – or because – first steps to institutionalize social dialogue have been taken, all tripartite stakeholders requested ILO's continued involvement and support. All current development cooperation projects in Greece are anticipated to close in 2018. Technical departments involved in the current projects as well as ILO EUROPE are therefore invited to assess ILO's future involvement in Greece. First steps could include to develop a detailed exit strategy for the currently on-going follow-up project on undeclared work.
- **Ensure strong involvement of tripartite constituents and inclusion of gender equality consideration in designing and conducting studies and surveys (follow-up project management at HQ and in Greece, priority: high):** The follow-up project activities heavily rely on studies and surveys: this includes a business survey on obstacles to formal job creation, a diagnostic report on bogus self-employment and a needs assessment regarding ILO Convention 129. It is recommended that the project team ensures:
 - To involve all tripartite constituents in designing, revising and validating the studies. Importantly, enough time for revisions and validation should be allocated by the project management.
 - Gender sensitive study and survey design. For example, this requires investigating whether women and men face different types of obstacles for formalizing their enterprises (business survey), assessing the (potentially differential) impact of bogus self-employment as well as on undeclared work in the agricultural sector on women and men.

- **Continue communication of project results and dissemination of knowledge products (follow-up project management at HQ and in Greece, priority: medium):** Through its national office in Athens, the ILO should continue to disseminate knowledge products throughout the implementation of the follow-up project to maximize impact and sustainability of the first phase. Furthermore, as the follow-up project foresees several studies, the project management should consider to also develop shorter knowledge briefs published at the same time as the main studies to reach an audience beyond the group directly involved. The follow-up project should also capitalize on the existing project website (www.undelcaredwork.org). This should have minimal resource implications and if possible should be covered through the follow-up project (e.g. continued use of website).
- **Streamline the M&E system and ensure gender-sensitivity (follow-up project management at HQ and in Greece, priority: medium):** the follow-up project management team at ILO HQ should ensure that the project monitoring framework (PMF) contains a realistic number of SMART indicators, included targets with clear timelines and sex-disaggregation. As appropriate, indicators should be accompanied by quantitative targets. Moreover, the PMF should clearly assign roles and responsibilities for data collection and reporting.
- **Support further institutionalization of the Tripartite Committee (“ASE-Committee”) on undeclared work (follow-up project management at HQ and in Greece, priority: medium):** the project management should consider to what extent the procedures of the ASE-Committee can be strengthened, including rules for convening the committee and a meeting schedule. Tripartite constituents are invited to dedicate a part of one of the upcoming ASE-meetings to discuss and agree on its future modus operandi. Support to the Tripartite Committee is one outcome of the follow-up project. Therefore, the project team should consult closely with tripartite stakeholders how to assist best in strengthening the functioning of the Committee over the follow-up project period.

Appendices

Data collection instruments

Next to desk research, the evaluation employed key informant interviews as main source of qualitative data. These semi-structured interviews with project stakeholders and key collaborating partners of the ILO in Greece were carried out in the absence of ILO staff and typically lasted between one and two hours.

The interviews were guided by the evaluation questions covered the following

- **Introduction of evaluator and purpose of project evaluation**
- **Background of the interviewee and her/his organization:** In which capacity has the interviewee been involved in the planning and/or implementation of the project?
- **Relevance:** what is the interviewee's relation to combatting undeclared work in Greece? What are past activities of the interviewee in this regard? What is the relevance of the project for the interviewee's organization?
- **Involvement of stakeholder in the project design and implementation** of each major component (as applicable). Depending on the interviewee this segment focused on one or several of the five outcome areas (see evaluation report). Sub-questions typically included:
 - When where and how has the interviewee collaborated in planning and/or implementing the project activity? What has been the role of the interviewee vs. other stakeholders, including the ILO?
 - How useful have outputs and outcomes generated by this activity been?
 - What have been the perceived main success factors as well as bottlenecks in the implementation of the respective activity?
- **Social dialogue:** How would the interviewee characterise social dialogue processes that took place during the project's implementation phase? How have they been helpful for implementation of project activities?
- **Sustainability:** What are the main opportunities and risks for continued implementation of the roadmap to tackle undeclared work after the end of the project?
- **Collaboration with ILO:** How has the collaboration with the ILO, on the national level as well as with specialists from Geneva, evolved over the course of the project?

Lessons learned (EVAL template)

Terms of reference

List of persons interviewed

Tripartite constituents

- **Ministry of Labour, Social Security and Social Solidarity (MLSSS):** Ms Theano Kakoulidou, *Consultant of the cabinet of the Minister*; Mr Vasilis Tsompanidis, *Consultant*
- **Corps of Labour Inspectors (SEPE):** Mr Panos Korfiatis, *Special Advisor to the Executive Secretary; technical team of labour inspectors, including Directors for Athens, East-Attica and Piraeus regions*
- **General Confederation of Greek Workers (GSEE):** Ms Ellie Varchalama, *Legal Advisor*; Mr Apostolis Kapsalis, *Researcher*

- **Hellenic Confederation of Commerce and Entrepreneurship (ESEE):** Mr Antonis Moggoulis, *Director & Legal Consultant*
- **Hellenic Confederation of Professionals, Craftsmen and Merchants (GSVEE):** Mr. George Thanopoulos, *International Affairs – Researcher at Small Enterprises’ Institute*
- **Hellenic Federation of Enterprises (SEV):** Ms Ninetta Manousi, *Advisor – Social Affairs*
- **Hellenic Hotel Federation (SETE):** Mr. Nikolaos Zoitos, *General Manager*

European Commission – Structural Reform Support Service (SRSS)

- Ms Dorina Giouroukou, Athens
- Mr Mac Vothknecht, Brussels

International Labour Organization (ILO)

- Ms Athina Malagardi, *National Project Coordinator Athens*
- Mr Javier Barbero, *LABADMIN/OSH*
- Mr Frédéric Lapeyre, *EMPLOYMENT*
- Mr David Mosler, *EUROPE*
- Mr Kostas Papadakis, *DIALOGUE*

Bibliography

- European Commission. 2017. The ESM Stability Support Programme – Greece, First & Second Reviews, July 2017 Background report, available at: https://ec.europa.eu/info/sites/info/files/economy-finance/ip064_en.pdf
- European Commission. 2018. Structural Reform Support Service, available at: https://ec.europa.eu/info/departments/structural-reform-support-service_en
- European Commission, Hellenic Republic. 2015. Memorandum of understanding between the European Commission acting on behalf of the European Stability Mechanism and the Hellenic Republic and the Bank of Greece, available at: https://ec.europa.eu/info/sites/info/files/01_mou_20150811_en1.pdf
- ILO. 1969. Labour Inspection (Agriculture) Convention, Convention No. 129, adopted by the 53rd session of the International Labour Conference (Geneva), available at: http://www.ilo.org/dyn/normlex/en/?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C129
- ILO. 1999. Gender equality and mainstreaming in the International Labour Office, Circular No. 564, available at: http://www.ilo.org/wcmsp5/groups/public/@dgreports/@gender/documents/policy/wcms_114182.pdf
- ILO. 2005. Gender mainstreaming ILO technical cooperation, Proceedings of the 292nd session of the ILO Governing body, March 2005, available at: http://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/genericdocument/wcms_114226.pdf
- ILO. 2014a. Rules of the Game: a brief introduction to International Labour Standards, 3rd revised edition, International Labour Office (Geneva), available at: http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---normes/documents/publication/wcms_318141.pdf
- ILO. 2014b. Women and Men in the Informal Economy: A Statistical Picture, available at: http://www.ilo.org/wcmsp5/groups/public/---dgreports/---stat/documents/publication/wcms_234413.pdf
- ILO. 2015. Recommendation 204 concerning transition from the informal to the formal economy, adopted by the International Labour Conference on its 104th session, June 2015, available at: http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_377774.pdf
- ILO. 2016a. Diagnostic Report on Undeclared Work in Greece, Geneva, available at: http://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/projectdocumentation/wcms_531548.pdf
- ILO. 2016b. Roadmap for fighting undeclared work, available at: http://www.ilo.org/wcmsp5/groups/public/@dgreports/@dcomm/documents/genericdocument/wcms_533853.pdf
- ILO. 2017. ILO Policy Guidelines for Evaluation – Principles, rationale, planning and managing for evaluations, 3rd edition, Evaluation Office, available at: http://www.ilo.org/eval/Evaluationpolicy/WCMS_571339/lang--en/index.htm
- World Economic Outlook Database. 2018. Available at: <http://www.imf.org/external/pubs/ft/weo/2017/02/weodata/index.aspx>