

A Review of the DAC Evaluation Criteria: Upgrading Efficiency

JMDE
Journal of MultiDisciplinary Evaluation

ISSN 1556-8180
<http://www.jmde.com>

Joaquín de la Concha González
To the Core of Things Consultancy Services

Background: Efficiency has remained for long time the Cinderella of evaluation practice. According to several meta-evaluations only a small number of evaluations include robust and meaningful assessments in this field.

Purpose: Following the review of the Development Assistance Committee's (DAC) evaluation criteria this article reviews the main causes of efficiency remaining in a secondary role in evaluation practices and proposes: 1) upgrading it through broadening the current economic definition of efficiency, and 2) proposing a set of four evaluation dimensions revolving around the principle of sound financial management, social perceived value, result-based budgeting and interconnectedness with other criteria.

Setting: Not applicable.

Intervention: Not applicable.

Research design: Literature review and empirical pilot testing of proposed evaluation methodology.

Data collection & analysis: Qualitative analysis.

Findings: This paper calls for a shift in focus from efficiency to a broader enriched principle of sound financial management including a strong partner-based focus and highlighting management as a pre-condition "sine qua non" for an intervention to be efficient. Efficiency assessments would then be twofold: managerial (procedures, policies and practices that lay out the requirements for efficiency to take place) and substantial (context, circumstances and reasoning for the existing budget balance between results and target groups). The key aspects of the proposal involve four proposed dimensions to be analysed under this renewed criteria that imply audits and evaluations come much closer and look at each other.

Keywords: *DAC evaluation criteria; efficiency; economy; equity; sound financial management; performance audit.*

Introduction

The great limitations experienced by the sector in assessing efficiency are widely accepted by evaluation practitioners and documented in academic literature. As Heider (2017) puts it, “in times of resource constraints...one would think efficiency is at the top of the agenda for almost everyone. Unfortunately, we have seen limitations to this evaluation criterion in definition and above all in practice”.

This limitation is not merely perceived but has been thoroughly documented in numerous meta-evaluations focusing on the efficiency criteria. A good review is included in a research commissioned by the evaluation division of the German Economic Cooperation Ministry (Palenberg, 2011), which provides examples of four major meta-evaluations covering thousands of evaluations. All conclude that efficiency is not applied in a very significant number of cases (Hedblom & Hindewall, 2008; European Commission, 2006; internal document of the World Bank Independent Evaluation Group); and the vast majority of those that addressed efficiency assessed it: (a) in a non-adequate manner referring to a lack of accurate assessments (Hedblom and Hindewall, 2008); (b) in the absence of a systematic assessment of the value of the results (Forss et al., 2008); or (c) through a non-meaningful analysis approach (internal document of the World Bank’s Independent Evaluation Group). All in all, an average of scarcely 20% of the meta-evaluations reviewed in Palenberg (2011) considered that efficiency was sufficiently assessed according to robust methods.

The main hindrance highlighted in this paper is the breadth of its definition. According to the OECD, (2010) efficiency:

...measures the outputs—qualitative and quantitative—in relation to the inputs. It is an economic term which is used to assess the extent to which aid uses the least costly resources possible in order to achieve the desired results. This generally requires comparing alternative approaches to achieving the same outputs, to see whether the most efficient process has been adopted (p. 13).

This definition, even when broadened with the OECD Glossary of Terms definition (2002), i.e. “a measure of how economically resources/inputs (funds, expertise, time, etc.) are converted to results” (p. 21), limits the concept to (allegedly) quantifiable aspects of the intervention. These aspects refer to costs (inputs of any type of resources—including know-how and time and any side effects of the intervention) and results (understood as outputs, outcomes and impacts) and stresses the importance of “comparing” them to alternative approaches.

Therefore, this paper advocates broadening the concept to include the 4Es embedded in the principle of sound financial management: Economy, Efficiency, Effectiveness and Equity, enriching them with management pre-conditions for efficiency and including a strong focus on the perception of value by stakeholders.

Methodology

The methodology used is based on a thorough literature review of theoretical definitions from international stakeholders’ guides and manuals, plus academic-related research papers and articles. Further, proposed concepts and dimensions have been identified, developed and refined, and are continuously tested and adapted through the author’s empirical work stretching across more than fifteen years of experience in the development cooperation evaluation field. Each section provides a theoretical and empirical background of the dimensions, disaggregating them into several units of analysis (in the evaluation practice these dimensions would be developed into judgment criterion, targets and indicators and scaled according to a 5-point Likert Scale).

Key Handicaps with the Current Definition of Efficiency

This paper focuses on the four key handicaps stemming from the current definition:

- Current definition and calculation of costs

- Potential for identifying and quantifying the results of an intervention
- Potential for attributing the results to the project
- Comparability potential between different interventions.

First handicap: calculation of costs. The first handicap is related to the calculation of the costs of interventions. These include overhead costs and general expenses that challenge calculations due to their crosscutting nature. Furthermore, and from a welfare perspective (Palenberg, 2011, p. 24), these costs shall include all the negative side effects of the intervention that might be social, environmental, and human. Obviously, in many cases these are barely measurable and quantifiable.

Second handicap: identification and monetization of results. Linked to the first handicap, the second challenge for applying efficiency (understood as per the DAC criteria) is related to the need to identify (and quantify) the results of an intervention. As in the previous case, there is an inherent challenge to identify and isolate non-straightforward effects from the interventions—in this case positive—that may look at the blended value trident of social, environmental and financial value. Despite being a substantial challenge in light of the resources available for standard project/programme evaluation assignments, this is currently addressed by different participatory methods that collectively extract planned and unplanned effects of interventions, such as outcome mapping (Earl, et al., 2001) and outcome harvesting methods (Wilson-Grau & Britt, 2012). In this regard, however, the main challenges are related to the non-service nature of the bulk of development projects (D’Emidio, 2017) and, thus, the biases and subjectivities in quantifying the results in monetary units (Weiss, 1998). As De Greve (2017) states:

In many projects, value creation relates to intangible values such as respect, empowerment, personal security, equity, social status—these are nearly impossible to quantify but do obviously matter (in

some cases they are the key outcomes (p. 3).

Third handicap: cause-effect link between inputs and results. The rationale of these two first exercises is to provide a measure of the “return” value of the investment in line with the Value for Money approach from DfID (Independent Commission for Aid Impact, 2018). Thus, the third handicap is related to whether these results, once identified and isolated, can be attributed to the intervention and to what degree. There are numerous tools, methods and methodologies studying the causal links and attribution/contribution degrees between interventions and results, such as process tracing (Bennet, 2010), contribution analysis (Mayne, 2008) and randomized control trials (Duflo, 2008). The main challenges lie in the lack of enough available information in projects and programmes. These normally lack baselines, control groups and basic data, also identified by literature in the field (European Commission, 2006; Palenberg, 2011; de Kemp, 2017); and in the timing of the evaluations, since these are normally carried out at a time where impact and sustainability aspects are mere speculations. All these challenges are bypassed by evaluators carrying out cost-efficiency assessments, limiting the assessment to direct results or intermediary impact rather than a far-reaching impact (European Commission, 2006, p. 25).

Furthermore, this cost/benefit angle in social policies might be misleading and prejudicial. In this regard, it is worth remembering how advanced Welfare States base public investment in social policies on minimum investment thresholds rather than on minimizing investment principles or, as de Kemp (2017) puts it, “costs often amount to a fraction of the costs for similar interventions in Western countries. What we consider in the Netherlands as indicators of efficiency (such as costs per pupil) are often expressions of undersupply” (p. 3).

Fourth handicap: comparability between interventions. Finally, and related to the three previous handicaps, the fourth key handicap of the current definition is its reference to and

focus on comparing interventions. All previous handicaps, on measurement biases regarding costs, results and degrees of contribution, together with time, location and other contextual factors from interventions, make it extremely difficult for sound rigorous comparative assessments to be feasible. As pointed out by the European Commission (2006, p. 31), there are several pre-requisites that greatly limit the use of comparison. These, although framed in the cost-efficiency analysis, are applicable to the general efficiency definition of the DAC criteria under any other method (see for example World Bank, 2010, with comparable conclusions on a similar meta-evaluation on cost-benefit implementation in evaluations of World Bank projects).

All in all, the effects of such handicaps mean that efficiency is often overlooked in evaluation practice and/or limited to questions on timing of inputs and disbursement of budget. As de Kemp (2017) asserts, “we often see that an ‘analysis’ is limited to the last question: Have outputs been achieved within the planned period and budget” (p. 2).

A Proposed Way Forward: Broadening the Criterion

Efficiency as understood by the DAC criteria definition, and in isolation from other financial management principles, is therefore criteria that is often overlooked, if not directly neglected, in the evaluation practice. Nonetheless, assessing financial-related parameters is a condition “sine qua non” for improving the use of available resources and maximising development cooperation effects.

Thus, this paper proposes a shift in the interpretation of the efficiency criteria, broadening it to cover other aspects of sound financial management (with the sub-principles of Economy, Efficiency, Effectiveness and Equity); including a strong stakeholder perspectives-perceived value; assessing adaptiveness of projects according to result-based budgeting; and its interconnectedness with other criteria relevant for efficiency (sustainability, relevance, etc.).

In the first instance, and at the core of this proposal, the inclusion of the 4Es from the

sound financial management principle is put forward. This principle includes efficiency, in its current understanding, but broadens the focus to include the principles of economy, effectiveness and equity (EU financial regulation; DFID value for money). In this regard, these principles are the cornerstone of performance audits which, as described by the International Organisation of Supreme Audit Institutions (2016):

Promotes accountability by assisting those with governance and oversight responsibilities to improve performance. It does so by examining whether decisions by the legislature or the executive are economically, efficiently and effectively prepared and implemented, and whether taxpayers or citizens have received value for money. Performance auditing promotes transparency by affording the legislature, the executive, taxpayers and other sources of finance, and those targeted by government policies and the media, an insight into the management and outcomes of different government activities (p. 5).

Core concepts signalled by this definition are economy, efficiency and effectiveness but also value for money, transparency, management, outcomes and, first and foremost, improvement of performance. This paper endorses performance audits as a guideline to assess the use of resources in development cooperation interventions, enriching it with effective development cooperation principles enshrined in the ownership, mutual accountability and focus on results principles (OECD, 2011). This new proposed expanded criterion would include at least a set of four dimensions — included at the end of this paper as a visual guideline of the dimensions proposed and their link to the principles. We suggest readers use it alongside the text.

Internal Control Dimension

The first proposed dimension bypasses the limitations of the current definition by adding an operational angle focus on the pre-requirements for an intervention to be efficient: to have sound financial systems in

place that are in line with the International principles for effective development cooperation and embody and “adhere to broadly accepted good practices” (OECD, 2008, p. 9). This pre-requirement, enriched by the ownership principle of Aid-effectiveness, shall also “promote the use of local and regional procurement by ensuring that their procurement procedures are transparent and allow local and regional firms to compete” (OECD, 2008, p. 18).

As stated in the Performance Audit Manual by the European Court of Auditors (2017), “in order to have reasonable assurance that the objective of sound financial management is achieved, the Commission, and other audited entities, must establish an appropriate internal control system” (p. 9). In this regard, internal control is understood in line with EU regulation (2012):

As a process applicable at all levels of management and designed to provide reasonable assurance of achieving the following objectives: a) effectiveness, efficiency and economy of operations; b) reliability of reporting; c) safeguarding of assets and information; d) prevention, detection, correction and follow-up of fraud and irregularities; e) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned (article 32).

Article 33 continues to add the international best practices that shall be the foundations of internal controls, including “a) segregation of tasks; b) appropriate risk management and control strategy; c) avoidance of conflict of interest; d) adequate audit trails; e) procedures for monitoring of performance; and f) periodic assessment of sound functioning”. This definition and pre-requirements on a sound internal control have been implemented in the EU (in line with the Integrated Framework Principles of the Committee of Sponsoring Organisations of the Treadway Commission – 2013). This paper, therefore, proposes the following judgement criterion according to this definition of internal control, the referred best practices, and the integrated framework principles.

Judgement criterion 1. Adapted thorough formal administrative and financial procedures: the main aim of this criterion is: first, to verify implementing partners have reliable and relevant routines, resources and a sufficient level of competence to operate public funds according to the best practices in the sector; and second, to ensure these processes are adapted to the context where they are applied so they abide by the cultural and contextual circumstances of the locations where aid is delivered (strengthening ownership by local partners). A minimum for evaluators in this respect is to crosscheck the auditing reports available from the implementing organisations and a rapid due diligence assessment crosschecking the existence and quality of the financial, administrative and procurement policies of the implementing partners (open competitive procedures according to the context, due diligence procedures of partners, petty cash and advance payments procedures, etc.). All these are requirements ensuring due diligence in the use of budget, thereby diminishing, on the one hand, fraud or mismanagement risks while boosting the quality of resources and adjusting prices, on the other.

Judgement criterion 2. Traceability of financial monitoring systems: existence of enough financial controls and routines that allow expenses to be tracked, from the decision of purchase to the delivery of the good or service.

Judgement criterion 3. Existence of adequate management of risks and anti-corruption: assessing sound management of funds through thorough (though adapted to context practices) financial crosschecks and controls (reconciliations, double or triple signature, etc.).

Judgement criterion 4. Direct link between results and directly attached costs: this criterion, although not included in the internal control definitions, implies an assessment on the directness of the link between the resources used and the results sought and also involves an assessment of the direct link between the

payrolls covered by the project and the results of the intervention.

These first four judgement criteria assess the existence of the necessary pre-conditions required for a transparent and good governance-driven intervention. These are the foundations for sound financial management to take place (assessing the internal strategies, norms and policies partners use to maximise their resources). In this regard, and as de Greve (2017) asserts, “it invites an organisation to reflect about what itself considers to be relevant features of efficiency (as embedded in the organisation) and how this translates into organisational procedures and systems to ensure efficiency of programme interventions” (p. 5). This author calls this assessment the theory of efficiency and considers that it offers “a reflective learning trajectory for strengthening organisational and programme performance ... to be explored further!” (p. 5).

Judgement criterion 5. Timely and appropriate quantity and quality of resources at the best price:

this judgement criterion follows the worldwide accepted definition of the economy principle (INTOSAY, 2016). In addition to current evaluation practices looking at implementation in due time, it adds the component of the quality of the services and resources produced and the accessibility to the closest local market prices. For assessing this criterion, the suggestion is to assess the existence of regular price negotiation practices (i.e. purchase at the lowest local level, joint purchases of goods or services, comparative lists of providers, etc.) and to link the delivery and/or purchase of services and goods with the perception of quality by target groups in line with the multi-stakeholder-driven approaches described in (Palenberg, 2011, p. 53).

Cost-Effectiveness Related Dimension

This proposed dimension mixes the current DAC criteria definition of efficiency (OECD, 2010) enriched with the perceived social value of results from stakeholders. Regarding the first component, the dimension proposes keeping (whenever the data is available) assessment of costs, results, internal and

external comparatives, and the use of comparative alternative assessments by governance boards. In this sense, the dimension also adds a strong focus on human resources as a core driver or limitation to efficiency. In terms of the second component, the paper includes the question of efficiency, and for whom? We consider that a development programme guided by the ownership principles (OECD, 2011) cannot be deemed efficient if it does not distribute the resources in line with the interests and perceived values of its stakeholders.

Firstly, the proposal is a first criterion that looks at a comparative assessment of resources used and their balance with regard to the different results and target groups (addressing the complex nature of external comparatives as described in the section of handicaps and in line with the internal assessment comparative process described in the theory of efficiency-related criterion).

Judgement criterion 1. Balance of costs vs results and target groups (internal budget coherence):

the idea of this judgement criterion is in line with the current definition of efficiency, collecting (when feasible) the information on the resources used and the costs caused for the different planned and achieved results. The aim, however, is not to compare it to other interventions, but rather to compare them internally with one another. The distribution of resources is then assessed and justified by partner implementers and crosschecked with stakeholders' perceived value of results.

Moreover, a second part of this criterion involves a thorough review of the distribution of the budget according not only to results, but also to target groups. Therefore, we include the principle of equity understood in light of the “leave no one behind” principle of the Sustainable Development Goals (UN, 2016): “they endeavoured to reach first those who are furthest behind” (p. 48). This sense of the principle of equity is also the one stressed in the DFID approach to value for money, as included by the Independent Commission for Aid impact (2018), and “the extent to which aid programmes reach the poorest and most marginalised” (p. 10).

Judgement criterion 2. Human resources-related costs versus tasks and results: secondly, and as a separate assessment of costs, this paper advocates upgrading and mainstreaming a human resources assessment into a separate unit of analysis as a judgement criterion. 15 years of experience managing and carrying out evaluation assignments of development cooperation interventions shed light on how crucial human resources are for the correct implementation and maximisation of an intervention's results. In this regard, it is puzzling how human resources are generally overlooked in evaluation practice whilst not directly neglected. Further, this gap is even worse considering that human resources are not addressed in audit processes either. Current definitions of efficiency and cost-benefit or cost-effectiveness analysis simply involve human resources as a unit cost added to the operations. In this paper, and given the extraordinary importance of human resources for the correct implementation and maximisation of results, the proposal is a specific criterion looking at the resources available, the tasks assigned and the overall results obtained. Bearing in mind evaluation assignments are not strategic consultancies of human resources, evaluations cannot obviate an analysis exercise of human resources structures and the rationale implementing the intervention. The assumption is that only optimally structured human resources can maximise results of the intervention and, thus, imply a cornerstone of the efficiency of an intervention. The key aspects to look at cover procedural human resources aspects (recruitment, contracts-salaries, career development plans, and performance assessments), structural aspects (composition, hierarchies, overall responsibilities, specific intervention responsibilities, and decision-making processes), competencies aspects (technical skills and overall competencies) and behavioural aspects (motivation, communication flows, etc.).

Judgement criterion 3. Assessment of possible implementation alternatives by the intervention decision-makers: thirdly, and in line with Palenberg (2011) and the classification of efficiency analysis, this paper proposes a

judgement criterion assessing whether multi-attribute decision-making methods (p. 56) have been used in the context of the intervention decision-makers. In this respect, the aim is not to carry out the method during the evaluation, but rather to assess whether this type of analysis has been made and used by decision-makers during the intervention.

Judgement criterion 4. Social perceived value: finally, and fundamental to development cooperation, the fourth judgement criterion under this dimension is the one advocated by D'Emidio et al. (2017) and relates to the Palenberg (2011) classification of stakeholder-driven approaches (p. 53): matching between the perceived value of the intervention vs investments: this criterion responds to the question by D'Emidio et al. (2017) on whether the intervention is "investing in the areas that generate the change that is the most valued by the people" (p. 18.) and draws out a similar methodology to the basic efficiency resource-BER (Cugelman & Otero, 2010), by which units of action (or analysis) are assessed in a quadrant that grade them regarding their investment effort and perceived value (see for example D'Emidio et al., 2017, p. 27 and Cugelman & Otero, 2010, p. 8). The main difference from the Action Aid proposal, chosen as a benchmark for this criterion, is that it is a process that involves a strong participation and ownership of results by the target groups and places the focus on the perceived value of results rather than on costs. As D'Emidio et al. (2017) states, "the analysis of VfM concentrates on the value drivers defined as the key areas of our work that are identified by participants as generating the most valuable changes for them" (p. 18). The outcomes of this assessment are then triangulated with the judgement criterion on the balance of resources versus results (measured according to proposed indicators) and target groups, enriching the assessment and adapting it to the context.

Result-Based Budgeting Dimension

The third proposed dimension is directly related to the first judgement criterion (balance between costs and results, though from an operational management angle) and to

the proposed dimension on adaptiveness by (de la Concha, [forthcoming]). Thus, and as asserted by (de la Concha [forthcoming]):

Adaptive interventions are only possible if financial data is integrated in the monitoring and decision making loops with adaptive budgets, components and types of expenditure (Desai et al., 2018) and if there is a formal, visible and strong link between the budget and the intervention objectives as put by the United nation in their result based budgeting guide (UN, 1998) (p. 11).

In this regard, the judgement criteria of this dimension are tantamount to the features of result-based budgeting outlined by the United Nations (2005).

Judgement criterion 1. Results and models framed budget: in this paper and according to our evaluation practice, we understand the UN logic frame requirement as the existence of a monitoring system with updated information linking resources planned and expended with outputs, outcomes and models of action according to the project theories.

Judgement criterion 2. Resources justification by results: under this criterion, an assessment is made on whether planning, reporting and mutual accountability include financial justification by results.

Judgement criterion 3. Infusion of performance measurement into the budgetary decision-making process: in line with the first criterion, this last criterion implies an assessment of the communication flow links between the financial and technical departments and decision-making processes, and whether financial and technical monitoring data are integrated into base decision-making processes.

Judgement criterion 4. Gender-based budgeting: in line with the OECD/UNDP (2016) requirements regarding the “number of countries that have a system for tracking allocations for gender equality and women’s empowerment” (p. 23), gender budgeting is proposed as a judgement criterion. However,

the complexity and importance of gender in development cooperation suggests it is more adequate to comprehensively address it by developing specific criteria carried out in a different research paper.

Interconnectedness

The final dimension proposed, as already identified in the consultation of stakeholders’ carried out for adapting them (OECD, 2018), is related to the interconnectedness of the DAC criteria. Efficiency cannot be considered isolated from other DAC criteria and from other development cooperation principles (effective development cooperation principles and Sustainable Development Goals). Conversely, an intervention can only be assessed in terms of resources in connection with the other criteria, principles and goals. Literature, practice and current econometric definitions already link efficiency to effectiveness as a requirement for its assessment. In this vein, other criteria are equally important and are therefore proposed as individual judgement criteria.

Judgement criterion 1. The intervention is relevant: in this regard, we align to a definition of relevance enriched by effective development cooperation principles (De la Concha [forthcoming]) in the sense that the more the interventions are owned by stakeholders, and internally and externally coherent, adaptive and partnership based, the more they will be tackling, adequately, the needs and covering the interests of stakeholders and target groups.

Judgement criterion 2. The positive effects of the intervention are sustainable: the longer the effects of an intervention last, the more the resources will have been maximised.

Judgement criterion 3. The environmental costs are reduced to the minimum: in line with the Sustainable Development Goals and as asserted by the World Commission on Environment and Development, “sustainable development seeks to meet the needs and aspirations of the present without compromising the ability to meet those of the

future” (p. 38), development projects can only be efficient if development is “made consistent with future as well as present needs” (p. 17).

Conclusion

Efficiency, understood as per the current definition, is lost on the outskirts of evaluation practice with a decent bulk of meta-evaluations confirming that an average of scarcely 20% can be considered rigorous and meaningful. On the one hand, the existing handicaps to rigorously apply these assessment methods and, on the other, the need for the adaptation of these methods to different types of non-service-based and complex interventions call for a renewed and broader efficiency concept.

Drawing from the bulk of methods proposed by literature and practitioners, this paper calls for a shift in focus from efficiency to a broader enriched principle of sound financial management. Enriched, because it

includes a strong partner-based focus and participation in line with effective development cooperation principles, and also because it highlights the management aspect as a pre-condition “sine qua non” for an intervention to be efficient. The assessment from evaluators would then be twofold: managerial (procedures, policies and practices that lay out the requirements for efficiency to take place) and substantial (context, circumstances and reasoning for the existing budget balance between results and target groups).

This principle embodies the 4Es of Economy, Efficiency, Effectiveness and Equity and entails a step ahead in blurring the boundaries between efficiency and effectiveness already taken by several econometric approaches (see Figure 1). Further, stakeholder-driven approaches provide the necessary guarantees to ensure adaptation to the context and the ultimate usefulness of the analysis in line with target groups’ interests.

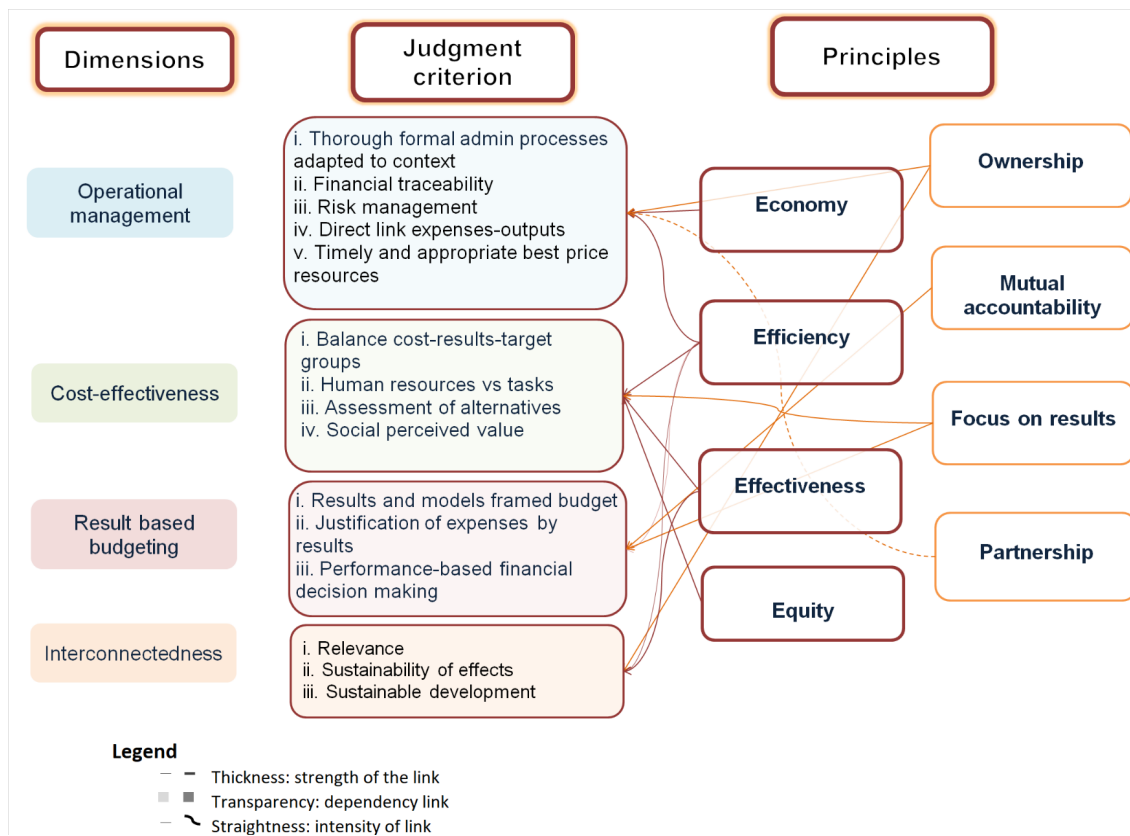


Figure 1. Visual guideline of proposed dimensions and their link to 4Es principles and effective development cooperation principles.

The key aspects of the proposal involve four proposed dimensions to be analysed under this renewed criteria that imply audits and evaluations come much closer and look at each other (specially for the assessment of the internal control dimension). These two sectors should rely on one another, ascertaining whether the financial management systems in place entail all the pre-conditions necessary for a project to have sound procedures adapted to context and assessing whether there is an adequate and adaptive balance of the costs versus the results and target groups.

Acknowledgement

The author would like to acknowledge Javier Roque Lorenzo for his editing and invaluable comments to the first draft of the article.

References

- European Union (2012). Regulation (EU, EURATOM) no 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002. Official Journal of the European Union L 298/1. Retrieved from: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32012R0966&from=EN#d1e4140-1-1>
- Bennett, A. (2010). *Process Tracing and Causal Inference*. In *Rethinking Social Inquiry: Diverse Tools Shared Standards*, 2nd edition, ed. Henry E. Brady and David Collier, 207-220. Lanham: Rowman and Littlefield Publishers Inc.
- Council of Europe (2005). *Result based budgeting manual*. Version 3.1. Retrieved from: https://www.coe.int/t/budgetcommittee/Source/RBB_SEMINAR/RBB_Manual_en.pdf
- Committee of Sponsoring Organisations of the Treadway Commission (2013). *Internal Control - Integrated Framework*. American Institute of CPAs
- Cugelman, B. and Otero, E. (2010). *Basic Efficiency Resource: A framework for measuring the relative performance of multi-unit programs*. Leitmotiv consultoria social. Retrieved from: http://www.leitmotivsocial.com/Resource/s/BER%20whitepaper_v23.pdf
- D'Emidio, F.; Wallace, T.; Henon, S; Buckles, D. (2017). *Value for money in ActionAid: creating an alternative*. Action Aid. Retrieved from: https://www.actionaid.org.uk/sites/default/files/publications/actionaid_-_value_for_money_-_creating_an_alternative.pdf
- Duflo, E., Glennerster, R., & Kremer, M. (2007). Using randomization in development economics research: A toolkit. *Handbook of development economics*, 4, 3895-3962. Retrieved from: <http://www.povertyactionlab.org/sites/default/files/documents/Using%20Randomization%20in%20Development%20Economics.pdf>
- Earl, S.; Carden, F. and Smutylo, T. (2001). *Outcome mapping: building learning and reflection into development programs*. Ottawa: International Development Research Centre. Retrieved from: <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/32122/IDL-32122.pdf?sequence=1&isAllowed=y>
- European Commission (2006). *Study on the Use of Cost-Effectiveness Analysis in EC's Evaluations*. Lyon: Centre for European Expertise and Evaluation. Retrieved from: https://ec.europa.eu/smart-regulation/evaluation/docs/cea_finalreport_en.pdf
- European Court of Auditors (2017). *Performance Audit Manual*. Directorate of Audit Quality Control Committee (DQC). Retrieved from: https://www.eca.europa.eu/Lists/ECADocuments/PERF_AUDIT_MANUAL/PERF_AUDIT_MANUAL_EN.PDF
- De Greve, P. *In theory, practice is simple: A few reflections on efficiency analysis*. The Spindle. Retrieved from: <https://thespindle.org/wp-content/uploads/2019/01/Pol-de-Greve-In-theory-practice-is-simple.pdf>
- Hedblom; Hildenwall (2008). *Strengthening the Results-Oriented in Sweden's*

- Engagement in Multilateral Development Cooperation: An Evaluation of UNDP's Country Level Evaluation Activities. Karlstad: Swedish Agency for Development Evaluation.
- Heider, C. (2017). Rethinking Evaluation - Efficiency, Efficiency, Efficiency [Blog]. Retrieved from <http://ieg.worldbankgroup.org/blog/rethinking-evaluation-efficiency>
- Independent Commission for Aid Impact (2018). *DFID's approach to value for money in programme and portfolio management: a performance review*. Retrieved from: <https://icai.independent.gov.uk/wp-content/uploads/ICAI-VFM-report.pdf>
- International Organisation of Supreme Audit Institutions (2016). *Guidelines on Central Concepts for Performance Auditing*. International Standards of Supreme Audit Institutions 3100. Vienna: INTOSAI General Secretariat. Retrieved from: <http://www.issai.org/issai-framework/4-auditing-guidelines.htm>
- De Kemp, A. (2017). *Efficiency analysis: Balancing between rigour and realism*. The Spindle. Retrieved from: <https://thespindle.org/wp-content/uploads/2019/01/Antonie-de-Kemp-Balancing-between-rigour-and-realism-1.pdf>
- Mayne, J. (2008) Contribution Analysis: An approach to exploring cause and effect, ILAC methodological brief, Retrieved from: <https://hdl.handle.net/10568/70124>
- OECD/UNDP (2016). *Making development cooperation more effective: 2016 progress report*. Paris: OECD. Retrieved from: <https://dx.doi.org/10.1787/9789264266261-en>
- OECD/UNDP (2013). *Guide to the Monitoring Framework of the Global Partnership*. Global Partnership for Effective Development Co-operation. Retrieved from: <http://effectivecooperation.org/wp-content/uploads/2016/08/Guide-to-the-GP-Monitoring-Framework.pdf>
- OECD (2018). OECD DAC Evaluation Criteria: Summary of consultation responses. Retrieved from: <https://oecd.us15.list-manage.com/track/click?u=e0b8510009af73b60000d11e8&id=79365f511d&e=4c10394d2f>
- OECD (2011). *The Busan Partnership for effective Development cooperation*. Fourth High-Level Forum on Aid Effectiveness, Busan. Retrieved from: <http://www.oecd.org/development/effectiveness/busanpartnership.htm>
- OECD DAC (2010). *Evaluating Development Co-Operation: Summary of Key Norms and Standards*. Paris: OECD. Retrieved from: <http://www.oecd.org/development/evaluation/dcdndep/41612905.pdf>
- OECD (2008) "The Accra Agenda for Action", endorsed at the 3rd High-Level Forum on Aid Effectiveness, Accra. Retrieved from: <http://www.oecd.org/dac/effectiveness/45827311.pdf>
- OECD (2002). *Glossary of Key Terms in Evaluation and Results Based Management*. Paris: OECD. Retrieved from: <http://www.oecd.org/dac/evaluation/2754804.pdf>
- Palenberg, M. (2011). *Tools and Methods for Evaluating the Efficiency of Development Interventions*. Evaluation Working Papers. Bonn: Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung. Retrieved from: http://www.managingforimpact.org/sites/default/files/resource/bmz_wp_tools_methods_evaluating_efficiency.pdf
- United Nations (2016). *The Sustainable Development Goals Report*. New York. Retrieved from: <https://unstats.un.org/sdgs/report/2016/#>
- United Nations (2005). *Concept Paper on Results Based Budgeting (RBB) in the Organizations of the United Nations System*. Chief Executives Board for Co-ordination, CEB/2005/HLCM/R.6.
- United Nations (1998). *Guide to results based budgeting*. Version 1.1.
- Wilson-Grau, R. and Britt, H. (2012). *Outcome Harvesting*. Cairo: Ford Foundation. Retrieved from: <http://outcomeharvesting.net/outcome-harvesting-brief/>
- Weiss (1998). *Evaluation: Methods for Studying Programs and Policies*. Upper Saddle River, N.J.: Prentice Hall.
- World Bank, Independent Evaluation group (2010). *Cost-Benefit Analysis in World*

Bank Projects. Washington: World Bank.
Retrieved from:
http://ieg.worldbankgroup.org/sites/default/files/Data/Evaluation/files/cba_full_report1.pdf

World Commission on Environment and Development (1987). *Our common Future*. Report of the World Commission on Environment and Development. G. H. Brundtland. Retrieved from:
<https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf>