

# CSR EVALUATION GUIDELINES





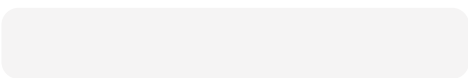
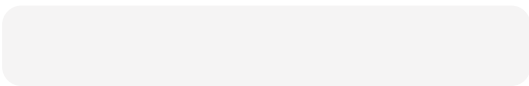
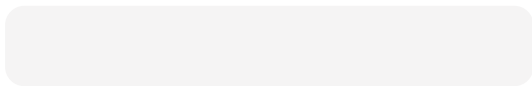


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# Introduction



The Tata group has always recognized its larger responsibilities towards society, and Tata companies have traditionally undertaken a variety of social development activities to meet these. Many group companies have significant, strategic and professionally managed CSR programmes that have been in place for a long time, and these are regularly subjected to review. Evaluation of Tata company CSR programmes is therefore not a new subject, and there is an abundance of expertise on this within the group and in the Tata Trusts.

## **The need for a set of guidelines for evaluation emerges from two sources:**

1

The Companies' Act 2013 brings about two major changes from an evaluation perspective. First, it requires many companies that did not undertake CSR activities, or did them in a small and/or ad hoc way, to do so significantly – this means thinking through what it (i.e. the company) should do, and building the systems and capacity within to do it correctly, effectively and efficiently. Second, it brings CSR under board scrutiny and requiring mention in the company's external communications – this means that reporting around CSR, including on the use of the company's resources for this and the impact of its spend on communities, has to adhere to higher standards.

2

The Tata group Sustainability Vision 2025 (Appendix 2) and the Tata group CSR Approach (Appendix 3) require companies' CSR to be strategic in nature, and to adhere to a set of core principles (Appendix 4) including being relevant to national and local contexts, impactful, and focussed on the disadvantaged. These require an 'evaluation mentality'; that CSR programmes and projects are formulated in a way that they can be subject to evaluation (objectives and outcomes are clearly articulated, monitoring systems are in place, baseline surveys have been undertaken, inter alia), that resources for evaluation are available, and that evaluations' findings feed into the company's CSR policy and practice.

The Tata Sustainability Group (TSG) has undertaken several activities in its efforts to support Tata companies in becoming strategic in their CSR. It introduced a CSR Assessment Framework (CAF – a detailed document is available separately) for companies to gauge the maturity of their CSR programmes – this looks at six dimensions of CSR including governance, strategic direction, implementation and performance measurement, human resources, volunteering and results. The CAF places a value to the use of evaluations as a means of discerning effectiveness of a CSR programme. TSG has also conducted training programmes on CSR strategy and on monitoring and evaluation (M&E), among other topics, for CSR teams across the country. Participants to these trainings have requested that, as a step towards building an evaluation mentality within their own companies, TSG make available a set of guidelines from the group centre on evaluation.



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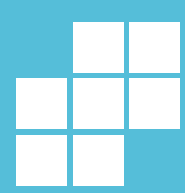
What is an evaluation? Why, when and how should they be undertaken? Who should do them? What standards should they adhere to? How should evaluation findings be shared? The purpose of this set of guidelines is to address these and other questions. It has been written keeping in mind the many evaluation-related issues that have arisen and been discussed at the CSR Strategy and M&E training sessions, as also TSG's own experience while conducting evaluations of Indian Steel and Wire Products, Tata AIG, Tata Consulting Engineers and Tata Steel Processing and Distribution Limited. Section II of these guidelines provides a conceptual backdrop to evaluations, Section III describes the evaluation process and Section IV discusses post-evaluation issues. A set of Appendices providing additional information have been included at the end.

These guidelines look to be applicable to both CSR projects (i.e. specific CSR interventions with their own objectives, activities, time frames and budgets) and to CSR programmes (i.e. a portfolio of CSR interventions, each with different objectives, activities, time frames and budgets but falling within a broad CSR strategy), as also to both company-implemented CSR interventions and to NGO-implemented ones that are financed via a grant from a company's CSR resources. The guidelines assume that the unit being evaluated (project or programme) has its distinct set of objectives, time frame and budget against which to measure success. For brevity, the guidelines use the term 'intervention' for both projects and programmes. All definitions are from the OECD Development Assistance Committee's Glossary of Key Terms in Evaluation.

These guidelines recognize the need for flexibility so that the approach towards a particular evaluation exercise is most suited to its distinct requirements. It therefore discusses means, methods, time frames and budgets without being prescriptive on these issues. Some stances are, however, taken – such as on the need for independent (and not internal) evaluations for reasons that are outlined within, and on the periodicity of evaluations (especially programme evaluations).

The guidelines do not purport to be a technical manual for evaluators – these aspects are covered in TSG's M&E workshops. It is primarily expected that these guidelines will be used by company CSR teams to plan and implement evaluation exercises of their own CSR interventions.

TSG sees these guidelines as a 'live document', one that evolves along with M&E trainings and the actual CSR evaluation experiences of Tata companies, and we look forward to working with CSR teams to refine and develop them.



# A Conceptual Backdrop

What is an evaluation?





# A conceptual backdrop

## II.a | What is an evaluation?

To the Tata group, an evaluation is a systematic and objective assessment of a planned, on-going or completed CSR intervention – its design, implementation and results – to determine its relevance, efficiency, effectiveness, impact and sustainability. An evaluation should provide information that is credible and useful, enabling the lessons learnt to feed into decision-making processes of the concerned Tata company, its CSR team, and the implementing NGO (if any).



We use the terms **review** for an evaluation conducted during the intervention and **appraisal** for an evaluation conducted ex-ante.

By **relevance** we mean – the extent to which the objectives of the intervention are consistent with the beneficiary community's requirements.

By **efficiency** we mean – the measure of how economically resources / inputs are converted to results.

By **effectiveness** we mean – the extent to which the intervention's objectives were/are being or can be achieved.

By **impact** we mean – positive and negative, primary and secondary long-term effects of an intervention, directly or indirectly, intended or unintended.

By **sustainability** we mean – the probability of continued benefits after the project period.

Evaluation is distinct from, but complementary to, monitoring. Monitoring is a continuous process of collecting and analysing information to compare how well an intervention is performing against expected results. Evaluation is a one-time activity with a strong analytical component. The attached table demonstrates the complementarities.





Monitoring	Evaluation
Clarifies intervention objectives	Analyses why intended results were or were not achieved
Links activities and resources to objectives	Assesses causal contribution of activities to results
Translates objectives into performance indicators and targets	Examines implementation process
Routinely collects data on indicators and compares actual results with targets	Explores unintended results
Reports progress to management and alerts them to problems	Provides lessons, highlights accomplishments or potential and offers recommendations for improvement

Evaluations are also distinct from financial audits, which focus on expenditure and adherence to financial systems. Information on financial performance, which is discernible from audits, feed into the efficiency component of an evaluation.

Good evaluations have the following characteristics –

Impartiality
Technical adequacy
Usefulness
Stakeholder involvement
Value for money
Feedback/dissemination

## II.b | Why Evaluation?

The reasons for requiring evaluations of CSR interventions are –

- **To learn:** There are lessons to be learnt from every CSR intervention; for the company and its CSR team, for the implementing NGO (if any), for the beneficiary community, and for the wider CSR sector, and we can gain by incorporating these into future CSR policies, programmes and projects
- **To know:** The company's CSR Committee and other critical stakeholders expect to be informed of the efficacy of CSR interventions and the extent to which results are being achieved and desired change is being driven





- **To support decision-making processes:** Decisions such as whether to continue with an aspect of a CSR policy or continue financial support to an intervention would need to be supported by independent evaluations
- **To document:** Evaluation reports can serve as documentation of an intervention's design, its implementation and processes, and its outcomes.

Evaluations are used to –

- Make resource decisions – such as whether to continue financial support
- To Inform stakeholders of the status and worth of an intervention
- Enable decision-making on best alternatives
- Build consensus among stakeholders on how to respond to a problem
- Identify issues around an emerging problem – such as children dropping out of school, or an increase in out-migration.

## II.c | When Evaluation?

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Evaluations should be undertaken when –

- Resource allocations are being made across projects and programmes
- A decision is being made as to whether (or not) to expand a pilot
- There is a long period when there is no evidence of an improvement in a problem that an intervention is trying to address
- Similar interventions are reporting divergent outcomes
- There is a need to identify issues around an emerging problem
- There is a public outcry over a particular issue
- There are conflicting pressures on an intervention that need to be sorted out.

At the minimum, TSG encourages companies to undertake evaluations of their CSR programmes once in three years, ideally to coincide with formulation of or rethinking around CSR strategy. TSG also encourages periodic evaluation of a company's significant CSR projects– that are long-term in nature, consume a high proportion of CSR resources, and/or are strategic to the company.

## II.d | Pre – Requisites for Evaluation

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Evaluation requires thought from the point at which a CSR intervention is planned, i.e. interventions need to be formulated with consideration for their evaluability. This includes conceptual clarity on the intervention's expected achievements, as well as monitoring systems that measure the intervention's performance consistently, reliably and regularly.





To be successfully evaluated, interventions require –

- Clearly articulated objectives, activities, outputs and expected outcomes.
- Monitoring systems that include –
  - Indicators to measure each outcome
  - Baseline data for each indicator
  - Regular data collection and analysis
  - Dissemination of monitoring information within the organization
- A budget amount earmarked for evaluation.

The most important background documents for an evaluation are the company's CSR strategy and the approved proposals for the project/s being evaluated.

**Good CSR strategies clarify –**

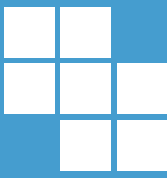
The sectors and issues of focus for a company's CSR programme,

- The geographies and target communities within which and for whom the CSR will be focussed
- The means and methods by which the programme will be implemented
- Goals, KPIs and targets (more information is available as Appendix 5)

Similarly, good project proposals describe –

- The problem the project seeks to address
- The way by which the project will address the problem, including its objectives, strategy, activities, outputs and outcomes
- The institution that will implement the project
- The project's costs and how the money will be managed
- The way by which the project is monitored to ensure it is on track
- What will happen after the project.

More information on good project proposals is available in TSG's guidelines for Due Diligence of NGO Partners.



# The Evaluation Process

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# The Evaluation Process



## III.a | Conceptualising the Evaluation

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### III.a.i Initial thinking and broad approval:

Once the need to undertake an evaluation has been established, some broad boundaries relating to the scope of the evaluation, its timing and its resource requirement need to be agreed upon with the CSR Committee.

Some issues may require more thought at this stage. For example, does the evaluation need to describe or explain? This is important because they each require distinct research skills and differing levels of research rigour. Explanation, for example, requires the evaluation to show that X activity or activities caused Y outcome, which in turn requires correlation, temporal precedence and a lack of alternative explanations for the occurrence of Y. Looking to claim attribution is vastly different from being able to stop at claiming contribution (X activity has contributed to Y outcome). Please note that TSG advises against companies making claims of attribution in the public domain unless they are backed up by evaluations that have methods and rigour that can stand up to public scrutiny.

### III.a.ii Forming an evaluation committee:

The concerned company's CSR team needs to form a committee that will drive the evaluation process and see it through. This can be internal, or can include representation from other stakeholders to the project. The evaluator can be a member of the committee, or separate and reporting to it. The committee members should have sufficient intellectual prowess and organizational influence to identify and negotiate with possible evaluators, handle an evaluation's logistical requirements (including setting up meetings and visits), approve expenditure and generally support the evaluation process within the organization.

### III.a.iii Forming the evaluation questions:

All interventions have multiple stakeholders (the implementing NGO, the beneficiary community, the project management team, the company, other donors to the intervention, local government, etc.) and it is a useful first step to get some of them to articulate the questions they want the evaluation to address. The evaluation committee can then streamline these into a set of questions that will provide direction and foundation for the evaluation. Identifying and defining the evaluation questions is critical – there is little payoff from an evaluation if important questions are overlooked or trivial ones allowed to consume evaluation resources.

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### III.a.iv Identifying an Evaluator:

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This is neither simple nor trivial – there is no better way to guarantee a bad evaluation than to turn it over to someone inept. TSG suggests in favour of external evaluators for the following reasons –

- The greater likelihood of impartiality and distance from the intervention
- Credibility to internal and external audiences
- The company can draw on evaluation expertise beyond that of its own team
- A fresh outside perspective.

External evaluators would need to work with and be supported by people internal to the intervention so that knowledge of the intervention and familiarity with the interests, concerns and influence of stakeholders are brought in.

Evaluators need to have the following characteristics –

- **Impartiality** – the ability to handle the evaluation’s politics and stakeholders’ pressures while maintaining rigour and intellectual honesty
- **Technical adequacy** – the ability to focus the evaluation and use the methods and techniques that may be required
- **Credibility** and **stature** with stakeholders and outside audiences
- **Communication skills** – both written and oral. The final evaluation outputs need to be of acceptable standards to meet their purposes
- **Management skills** to administer the evaluation within time and budget.

Identifying the evaluator/s is the responsibility of the evaluation committee. TSG will build up a repository of evaluation experts outside of the major consulting firms who can be called upon when required by an evaluation committee.

### III.a.v Designing the evaluation:


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The evaluator and the evaluation committee need to determine what information is needed to answer each evaluation question, and work out a structure that will collect, collate, analyse and report this. This would lead to a detailed method, a time frame and a budget.

#### Possible methods include

Quantitative	Qualitative	Mixed	Participatory	Case Studies	The ‘Walkabout’
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These guidelines do not look to suggest evaluation methods – each intervention is unique and it is the responsibility of the evaluation committee to work these matters out. TSG would, however, like to make the following suggestions –

- Evaluations need to have an appropriate mix of quantitative and qualitative methods, and not be one or the other
- The intervention's monitoring information (baselines and performance measures against indicators) should provide inputs into its evaluation and raise issues that require further enquiry
- Evaluations must deal with money matters such as – have CSR funds been spent appropriately and has the intervention provided value for money?
- The review of background information, including the CSR strategy, project proposal, monitoring and financial information, other evaluations and documents relating to the intervention, etc., needs to be thorough
- Sampling frameworks need to be logical and thought through
- There should be scope for the evaluators to exercise their own judgement and use their own experience and knowledge throughout the evaluation
- Case studies should be used purely for illustrative purposes.

### **III.a.vi Arriving at a Terms of Reference (ToR):**

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Conflicts can (and do) happen during an evaluation, and it is important to have a well documented agreement between the evaluator and the company spelling out authority, responsibility and accountability on evaluation procedures, duration, outputs and budget. Payment matters (amounts, milestones, etc.) should also be addressed here. A note detailing the possible contents of a ToR is available as Appendix 6.

## **III.b | Undertaking the evaluation**

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The actual acts of collecting, collating and analysing information and arriving at conclusions on an evaluated intervention's performance will always throw up surprises, and it is therefore important to have –

- Clear lines of communication between the evaluation committee and the evaluation team throughout the duration of the evaluation
  - The flexibility to address new questions that come up during the evaluation and to return to the field to further enquire into matters.
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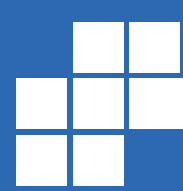
### III.c | Dissemination of evaluation findings

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The evaluation process needs to disseminate findings, conclusions and recommendations in at least three phases. They are –

- Presentation and discussion with stakeholders – this can (but need not) be in two separate phases; an internal presentation to the evaluation committee and another to a larger group of stakeholders and other interested parties. The purpose would be to share findings, conclusions and recommendations and obtain initial feedback on these
- Presentation of an interim report – this would be to the evaluation committee and may or may not be shared with other stakeholders
- Presentation of a final report –
  - The report should be less than 25 pages in length. All additional matter can be included as annexures
  - The report should be accompanied by an executive summary (2 to 4 pages in length depending upon the complexity of the evaluation) that encapsulates why and how the evaluation was conducted and what important information it yielded
  - The language should be correct, concise and understandable to the report’s audiences. Jargon should be avoided! Detailed technical analysis can be in annexures
  - The report should be clean and well packaged
  - The report should include a mention of major areas of disagreement (if any) on its findings, recommendations and suggestions
  - Last, but not least, the report should avoid being boring.

A generic table of contents for a final evaluation report is detailed in Appendix 7.



# After the Evaluation

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# After the Evaluation



It is important to ensure that an evaluation is useful and meets its purpose (and does not end up as a tick mark against a procedure or as another document in a backroom cupboard). To enable this, the following could be undertaken –

- The Evaluation Committee may have a follow-up meeting to reflect upon the purposes of the evaluation and the extent to which they have been met
- In the case of evaluations of CSR programmes – the evaluation should be presented before and discussed by the company’s CSR Committee
- In evaluations of CSR projects – the evaluation findings should feed into discussions around the project’s continuance in the company’s CSR portfolio
- Key findings may be collated and included in the company’s and/or its CSR team’s communication material.



# Appendices

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# Appendices:



## Appendix 1 List of Acronyms

<b>CSR</b>	Corporate Social Responsibility
<b>KPI</b>	Key Performance Indicator
<b>M&amp;E</b>	Monitoring and Evaluation
<b>NGO</b>	Non-Governmental Organization
<b>ToR</b>	Terms of Reference
<b>TSG</b>	Tata Sustainability Group

## Appendix 2 Tata Mission

### Tata Mission

To improve the quality of life of the communities we serve globally through long-term stakeholder value creation based on Leadership with Trust.

## Appendix 3 Tata group CSR Approach

Our CSR programmes would be relevant to local, national and global contexts, keep disadvantaged communities as the focus, be based on globally agreed sustainable development principles and be implemented in partnership with governments, NGOs and other relevant stakeholders.





## Appendix 4 Core CSR Principles

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**1 Beyond compliance:** While all CSR interventions shall fully comply with the relevant laws of the land in which they operate, they will strive to meet core needs, even if it is beyond what is mandated.

**2 Impactful:** Interventions will focus on impact on communities and to this end, all companies will work collaboratively and synergistically.

**3 Linked to business:** All companies may seek business benefits and leverage their core competencies while undertaking CSR activities. However, community benefits will have to be paramount and clearly defined.

**4 Relevant to national and local contexts:** The CSR initiatives must be closely aligned with and relevant to the local and national contexts in which the company is located.

**5 Sustainable development principles:** All CSR interventions will follow sustainable development principles - they will factor social, human rights and environmental impacts in their design and execution.

**6 Participative and bottom-up:** Communities must be central to the interventions and they must be actively involved in identifying the issues to be addressed and in the management and monitoring of interventions.

**7 Focused on the disadvantaged:** Special care must be taken to ensure that the needs of the most disadvantaged in the community - in terms of gender, ethnicity, disability and occupation - are addressed.

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**8 Strategic and built to last:** By design, all CSR initiatives shall ensure that communities can sustain them on their own, beyond the involvement of the Tata group. Hence, the initiatives must be part of a long-term CSR strategy.

**9 Partnerships:** All CSR interventions will be done in partnership with institutions that are close to the ground - community organisations, NGOs, companies (within and outside the Tata group) and government: local, state and central.

**10 Opportunities for Volunteering:** The CSR initiatives will be designed to provide a range of volunteering opportunities for Tata employees.

## Appendix 5 Components of a CSR Strategy



## Sectors and issues of focus: Questions

### Macro

- What development sectors and issues best align with the company's business - products, processes, value chain, people skills etc.?
- What are other companies in the same sectors focusing on?

### Micro

- What are the local needs and priorities?
- What government schemes are available to address these needs? To what extent are they accessible?

## Sectors and issues of focus: Examples



### Education

- Level (early childhood, primary...)
- Quality (pedagogy, teacher training, governance...)



### Health, water & sanitation:

- Nutrition
- Drinking water and sanitation
- Primary health
- Specific diseases / conditions (malaria, TB...)



### Livelihoods:

- Skills
- Microfinance / access to capital
- Business development services



### Environment

- Biodiversity
- Wildlife



## Geography and Target Community

### Questions

- Where will the company's CSR activities be located - in the vicinity of the company's sites or anywhere in the country or both?
- Who within these locations are the targets and why?

### Examples of target communities

- Gender - Women and girl children
- Identity - Dalits, Adivasis, religious minorities
- Age group - Infants, school-going children, youth, adolescents, the aged
- Disability
- Occupation
  - Rural - small / marginal farmers, landless labour, nomadic cattle owners, seasonal migrants...
  - Urban - rag pickers, street vendors, commercial sex workers...
- Any specific basis for targeting (displaced persons, migrants...)

## Implementation Mechanism

### Questions

- How should the company organize itself?
- What should be the company's role in CSR execution?
- What resources can the company deploy?

### Options

- **Organisation forms:**
  - In-house CSR departments
  - Foundation
- **Role:**
  - Grant making
  - Direct implementation
- **Resources:**
  - Funds
  - Expertise through volunteering
  - Products and facilities



## Goals

### Questions

- What is the company's goal for each set of interventions / programmes?
- Goals is best indicated in the form of objectives (often used interchangeably with outcomes)
- What are the KPIs related to the goal?

### Examples

- **Goal:**
  - XX number of youth have a job or have set up their own business by year YYYY
  - All anganwadis in 3 blocks of District xxxx will be fully functional by year YYYY
  - XX% of small farmers in the target area will see increased productivity by atleast PP% by the year YYYY
- **KPIs:**
  - Skill Development: number trained, number placed, % women, % disabled
  - ECE: number of anganwadis covered, number of anganwadis fully functional (need to define what "fully functional" means)
  - Agri: number of small landholders baselined and covered by the program, productivity increase ranges...

### Framework for a CSR Strategy

Vision	To be seen as a neighbour of choice by communities around all our locations			<i>Illustrative</i>
Sectors	Skill Development	Early Childhood Education	Agriculture development	<b>Values</b>
Target communities & Geographies	50% in villages in 5km radius of plant; rest anywhere	In districts where the plants are located	Farmers located within 10 km of plants	INTEGRITY
Goals	To place in jobs, 50,000 persons by 2018 of whom 80% continue on employment into their 2nd year	By 2018 all anganwadis in 3 blocks are fully functional	80% of small farmers increase productivity by at least 25% by 2018	UNDERSTANDING
KPIs	1. Number trained 2. Number placed 3. % women	1. Number of fully functional anganwadis 2. Number of children attending regularly	1. Number of farmers affected 2. % increased productivity by 25% or more	UNITY
				EXCELLENCE
				RESPONSIBILITY





## Appendix 6 The Terms of Reference

The Terms of Reference (ToR) is an explicit statement of the roles, resources and responsibilities of the evaluators and the client company. It should detail–

- Why and for whom the evaluation is being done
- What it intends to accomplish
- How will it be accomplished
- Who will be involved in the evaluation
- When milestones will be reached and when the evaluation will be completed

While the ToR of any evaluation process will need to be tailored to its particulars, there are some generic elements that all ToRs should include.

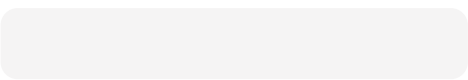
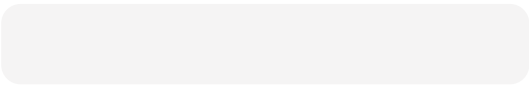
1. The ToR should provide concise **background information** about the intervention to be evaluated – the nature of the problem being addressed, historical information, and the organizational context in which the evaluation will occur. It should also situate the important stakeholders.
2. A section on **purpose / objectives / rationale for the evaluation** that addresses the question: Why are we doing the evaluation?
3. The ToRs should specify **the intended uses and users** of the evaluation.
4. The **questions** to be answered should be detailed.
5. The **principles and approach** guiding the evaluation should be articulated.
6. The methods of investigation should be articulated in a section on **methodology**. This should provide as much detail as possible on–
  - a. Data collection instruments, protocols and procedures.
  - b. Information sources and documents to be reviewed.
  - c. Sampling procedures.
  - d. Procedures for analysing qualitative and quantitative data.
  - e. Data presentation and dissemination methods.
7. The **roles and responsibilities** of all those involved in the evaluation process need to be clearly delineated to avoid administration and communication problems, i.e. the ToR should specify who will do what–
  - a. Who will collect and analyse the data?
  - b. Who will present/disseminate findings?
  - c. Who will write the report?



- d. Who will participate in what meetings / workshops?
  - e. Who will make logistical arrangements?
  - f. Who will provide information and access to documents?
  - g. Who from the client company will serve as a liaison with the evaluator / evaluating team?
  - h. Who will approve the final outputs?
8. The **reporting requirements** should be clarified – format, language, content, length, whether the report should include recommendations, etc.
  9. An accurate and detailed **estimation of the cost** should be presented.
  10. A section should be allocated to detailing the **timeline and milestones**.

## Appendix 7 A Generic Table of Contents for an Evaluation Report

- I. Executive summary
- II. Introduction to the report
  - a. Purpose of the evaluation
  - b. Audiences for the evaluation report
  - c. Limitations of the evaluation
  - d. Overview of report contents
- III. Focus of the evaluation
  - a. Description of the intervention
  - b. Evaluation questions or objectives
  - c. Information needed to complete the evaluation
- IV. Brief overview of the evaluation plan and procedures
- V. Presentation of evaluation findings
- VI. Conclusions and recommendations
  - a. Criteria and standards used to judge the intervention
  - b. Judgements about the intervention
  - c. Recommendations
- VII. Minority reports or rejoinders (if any)
- VIII. Appendices
  - a. Description of evaluation design, instruments and data analysis and interpretation
  - b. Detailed tabulation and analysis of quantitative data and transcripts or summaries of qualitative data.
  - c. Other information, as necessary



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