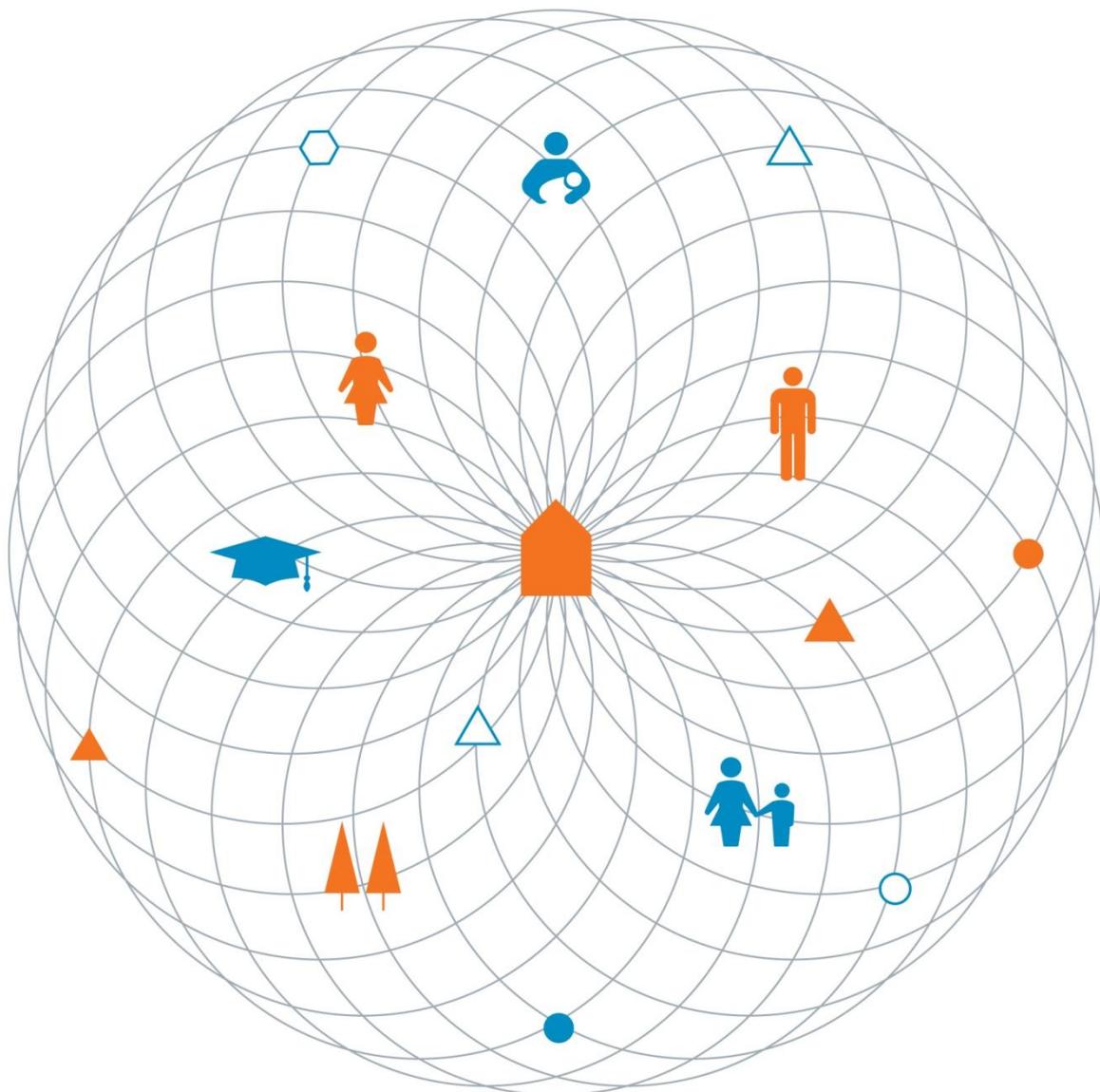




Governance, Social Development, Conflict and Humanitarian PEAKS Consortium led by Coffey International Development

Value for Money Review of Different Funding Mechanisms for Supporting Civil Society Final Report





Value for Money Review of Different Funding Mechanisms for Supporting Civil Society Final Report

Department for International Development
Inclusive Societies Department

Value for Money evidence of different funding mechanisms for supporting Civil
Society: Final Report (version 3)
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This document has been approved for submission by Coffey's Project Director,
based on a review of satisfactory adherence to our policies on:

- Quality management
- HSSE and risk management
- Financial management and Value for Money (VfM)
- Personnel recruitment and management
- Performance Management and Monitoring and Evaluation (M&E)

Simon Griffiths, Principal

A handwritten signature in black ink, appearing to read "S. Griffiths", enclosed within a thin black rectangular border.

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List of acronyms

Acronym	Meaning
3Es	'Economy', 'Efficiency' and 'Effectiveness'
4Es	'Economy', 'Efficiency', 'Effectiveness' and 'Equity'
AcT	Accountability in Tanzania
AGIR	Accesos para uma Governacao Inclusiva e Respnsisabel
AUSAid	Australian Agency for International Development
CGI	Common Ground Initiative
CSCF	Civil Society Challenge Fund
CSOs	Civil Society Organisations
DANIDA	Danish International Development Agency
DCSF	Darfur Community and Stability Fund
DFID	Department for International Development
EVA	Evaluation of the School Sanitation and Village Sanitation
FPAR	Federal Public Administration Reform Programme
GPAF	Global Poverty Action Fund
GTF	Governance and Transparency Fund
ICAI	Independent Commission on Aid Impact
INGO	International Non-governmental Organisation
ISD	Inclusive Societies Department
JICA	Japan International Cooperation Agency
M&E	Monitoring and Evaluation
NAO	UK National Audit Office
NGO	Non-governmental Organisation
NORAD	Norwegian Agency for Development Cooperation
NPA	Norwegian Peoples Aid
PBR	Payment By Results
PPAs	Programme Partnership Arrangements
PPIMA	Public Policy Information, Monitoring and Advocacy
RBM	results-based management

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SIDA	Swedish International Development Cooperation Agency
STAR	Strengthening Transparency Accountability and Responsiveness
TECS	Tracking Trends in Ethiopia's Civil Society Project
TOR	Terms of Reference
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
VfM	Value for Money
WASH	Water, Sanitation and Hygiene

Executive summary

Purpose and scope

Coffey International was contracted by the Department for International Development (DFID) Inclusive Societies Department (ISD) to identify the different types of funding mechanisms that donors use to fund Civil Society Organisations and learning the extent to which there is evidence that these different types of funding mechanisms represent good Value for Money (VfM). The research presented in this report will be used by DFID to contribute to its broader on-going review of how DFID engages with CSOs, including understanding what evidence is already available and what evidence may need to be collected in the future.

It is important to note that recommendations are not presented in the report given the narrow scope of the review and its dependency on limited documentary evidence. Instead, methods that appear to have successfully contributed to the VfM assessment of different funding mechanisms have been identified in addition to the relative advantages and disadvantages of these mechanisms.

Review approach

The report has been informed by a rapid, desk-based appraisal of secondary evidence, mostly consisting of evaluations and final reviews that were produced since 2010. The review process involved examining relevant materials to identify different civil society funding mechanisms, grouping these funding mechanism into distinct typologies, analysing the characteristics of the funding mechanisms across these typologies and then assessing the extent to which there was evidence of VfM for each type of mechanism. While the findings in this report are evidence-based, the level of rigour associated with process is not equivalent to that of a systematic review or evaluation.

Key definitions

Funding mechanism: DFID's understanding of 'funding mechanism' includes two key elements: how funding is dispersed (e.g. restricted funding vs. unrestricted funding) and how funding is managed (e.g. internal DFID programme managers vs. outsourced Fund Manager).¹ Individual funding mechanisms have been grouped into typologies of funding arrangements for the purposes of this review

Definitions of VfM: The review found that perhaps the most widely used VfM definition is from the UK National Audit Office (NAO), 'the optimal use of resources to achieve the intended outcomes' - UK National Audit Office (NAO)

Managing and assessing VfM: The ways that VfM is operationalised varies by donor, however, DFID's increasing use of the '4Es'² approach to defining VfM is useful for breaking down and assessing the VfM of a funding mechanism. Specifically VfM should be assessed in ways that cuts across economy, efficiency, effectiveness and equity in order to demonstrate and explain the extent to which the value generated through a funding mechanism (in terms of the quantity and quality of the results) has justified that type of funding mechanism and the costs that were incurred as a result.

Section 1 key findings: availability of evidence

The review identified six different arrangements by which donors typically provide funding: unrestricted (core) funding; project / restricted funding (single donor); project / restricted funding (multi donor or 'pooled funding') matched funding; and commercial contracts.

The investigation into the VfM of different funding mechanisms reveals significant evidence gaps. None of the secondary evidence across the six different funding arrangements that was identified provided the necessary depth of analysis to robustly establish the VfM of these arrangements.

Section 2 key findings: relative VfM strengths and weaknesses of different funding arrangements

The review found some broadly generalizable strengths and weaknesses of different funding arrangements that are presented in the table below. However, it is important to note that even if donors select the 'optimal' funding

¹ As part the Annex A ToR.

² 'Economy', 'Efficiency' 'Effectiveness' and 'Equity'.

arrangement in light of their respective needs and objectives, this does not necessarily mean that it will deliver good VfM in light of other influencing factors and context. Funding arrangements may work better in different locations depending on the baseline presence, activity and abilities of the CSOs they are engaging with. One mechanism might be more suitable when the objective is building capacity from a low base, whereas another might be better for disbursing funds to a well-established, well-functioning civil society sector.

Funding arrangement	Relative VfM strengths for donors	Relative VfM weaknesses for donors
Unrestricted (also known as 'core' - funding)	<ul style="list-style-type: none"> Allows sector leaders to respond to their diagnosed strategic priorities Supports relationship between donors and CSOs 	<ul style="list-style-type: none"> Time and resource intensive for donor staff Limited to known organisations with longer-term donor relationship
Project/restricted funding – single donor	<ul style="list-style-type: none"> Ensures donor control of how funding is used and with what results Stronger levels of results attribution 	<ul style="list-style-type: none"> Use of outsourced challenge funds are perceived as resource intensive and costly
Project/restricted funding – multi donor	<ul style="list-style-type: none"> Ensures donor control of how funding is used and with what results Reduces transaction costs / avoids duplication for donors 	<ul style="list-style-type: none"> Different donor priorities and capacities to manage funding Multi donor nature affects decision making / cedes control of oversight
Matched funding	<ul style="list-style-type: none"> Leverages other financial resources and knowledge networks 	<ul style="list-style-type: none"> Scale of results may be larger, but does not necessarily affect quality
Payment By Results funding ³	<ul style="list-style-type: none"> Outsources risk to contracted organisations Ensures donor control of how funding is used and with what results 	<ul style="list-style-type: none"> Potentially skew results by lowering levels of ambition Does not encourage delivery of results that are not predictable (e.g. innovation, advocacy)
Commercial contracts	<ul style="list-style-type: none"> Suppliers act as agents, or extensions of donors, increasing reach Responds to defined, contextual needs 	<ul style="list-style-type: none"> Can be flexible Not always subject against strategic objective

Section 3 key findings: performance of DFID's funding mechanisms against civil society funding objectives

The review found that a wide range of DFID's funding mechanisms have been able to demonstrate at least some evidence of delivery against DFID's strategic objectives for funding civil society (see Section 3.3). This does not mean that these mechanisms provide good VfM per se, but it shows that the key pre-conditions are in place (e.g. relevance against DFID's strategic objectives) so that the mechanisms could provide good VfM.

Useful approaches to improving and evidencing the VfM of different funding mechanisms

The overarching opinion presented in this review is that the ways in which VfM of specific funding mechanisms are assessed should be informed by principles of proportionality and the specific mechanism's risk profile relating to its value, operating environment and objectives. The range of experiences of individual funding mechanisms highlights the multiple options by which VfM could be assessed. The review cannot offer conclusive guidance as what methods are most appropriate for each type of funding arrangement since it appears that a mix of options are relevant. Some of the most helpful approaches include VfM audits, evidencing different funding options (e.g. options analysis) and explicitly explaining and examining the role of funding mechanisms as part of Theories of Change and final assessments.

³ It should be noted that no examples of PBR programmes were examined as part of this review. Therefore the generalizable strengths and weaknesses are informed by secondary sources, most notably DFID's 2014 publication 'Sharpening Incentives to Perform: DFID's Strategy for Payment by Results' and BOND's publications on this approach.

1 Introduction

1.1 Background and purpose

Coffey International was contracted by the Department for International Development (DFID) Inclusive Societies Department⁴ (ISD) through the Governance, Social Development and Humanitarian Professional Evidence and Applied Services (GSDCH PEAKS) framework to conduct a rapid appraisal of the evidence that supports the Value for Money (VfM) of different mechanisms that provide funding to civil society organisations (CSOs). Specifically, DFID is interested in identifying the different types of funding mechanisms that donors use to fund CSOs and learning the extent to which there is evidence that these different types of funding mechanisms represent good VfM. The research presented in this report will be used by DFID to contribute to its broader on-going review of how DFID engages with CSOs, including understanding what evidence is already available and what evidence may need to be collected in the future.

A Terms of Reference (TOR) for the review, including its structure, length and presentation of information, was developed collaboratively between ISD's Economic Adviser, who leads the management of this review, and Coffey International. All of the findings will be reviewed with the Economic Advisor following the submission of the draft report to ensure that they are as relevant to ISD's needs as possible.

Report structure

Following a brief summary of VfM definitions and the different types of funding arrangements, the report's main findings are presented in three sections:

- Section 1 discusses the extent to which the VfM of different funding arrangements has been examined and the availability of evidence;
- Section 2 presents the relative strengths and weaknesses of different funding arrangements that were identified and how their value for money was assessed.
- Section 3 reviews DFID's key funding mechanisms and assesses their overall performance, including against DFID's objectives for funding civil society; and

It is important to note that recommendations are not presented in the report's conclusions section given the narrow scope of the review and its dependency on limited documentary evidence. Instead, methods that appear to have successfully contributed to the VfM assessment of different funding mechanisms have been identified in addition to the relative advantages and disadvantages of these approaches. The full ToR is included as Annex A.

1.2 Review approach

Scope of the review

The review was delivered by a lead Coffey International consultant with the limited input of two colleagues across ten working days. The research was as rigorous as possible within the scope of the allocated days but it is not equivalent to an evaluation or a systematic review. This limitation does not undermine Coffey International's confidence in the relevance of these findings, yet this limitation is important when drawing unqualified conclusions about the VfM of different funding arrangements or specifically cited funding mechanisms.

Methodology

The report has been informed by a desk-based review of secondary evidence. The review process involved examining relevant materials to identify different civil society funding mechanisms, grouping these individuals funding mechanism into distinct typologies called funding arrangements, analysing the characteristics of the individual mechanisms across these typologies of funding arrangements and then rapidly assessing the extent to which there was evidence of VfM for each type of funding arrangement. This latter task was dependent on the quality of detail and analysis provided in relevant evaluations and documents that were readily and available

⁴ Formerly known as the Civil Society Department.

examined within the review period. If more time and data was available for analysis, then these findings could evolve.

All of the evidence that informs this review was produced since 2010. Restricting the review to evidence from this period serves two important purposes: first, it parallels DFID's growing emphasis on assessing value for money that gathered momentum since the 2010-2015 DFID Civil Society Department Operational Plan came into effect; second, it helps to limit the scope of the review and prioritises relevant materials.

Data sources

Completed reviews, assessments, audits and evaluations concerning the VfM of different funding mechanisms have served as the key data sources for this review. DFID ISD identified and shared a number of relevant materials from its preliminary analysis with the Coffey consultant. The Coffey consultant proceeded to augment this list with the assessments of other CSO programmes and funds that were either publically available or known to Coffey. The focus of the review was foremost on programmes and funds that were funded by DFID, however research also included the review of relevant secondary documents from others donors when these were available. The most important evidence sources listed below. All materials that were consulted are included in Annex B.

2 Definitions

2.1 Different perspectives of what VfM means

Definitions of VFM

The literature review shows no clear consensus concerning how VfM should be defined. The review found that perhaps the most widely used VfM definition is from the UK National Audit Office (NAO), 'the optimal use of resources to achieve the intended outcomes' - UK National Audit Office (NAO), however, a number of bilateral donors and foundations have their own VfM definitions, including DFID. A sample of these other VfM definitions is presented below:

- 'maximise the impact of each pound spent to improve poor people's lives' - DFID⁵
- 'assess the extent to which the programme has obtained the maximum benefit the outputs and outcomes it has produced within the resources available to it.' World Bank⁶
- 'There are three elements [VfM] to consider.... effectiveness and efficiency... and additionality...'- The Global Fund⁷
- 'Deals with what donors get back in terms of results from their funding to developing countries'⁸ - Expert consultant
- 'Value for money is the optimal use of resources to achieve intended results, measured through effectiveness (level of achievement of intended results) and efficiency (following least-cost path).- UNDP⁹

Managing and assessing VfM

The ways that VfM is operationalised varies by donor. USAID and the World Bank supports the use of economic analysis as part of their management of VfM, including both cost-benefit analysis (e.g. rate of return respective to costs) and measuring the benefits that are expressed by funding recipients. Other donors, like Irish Aid and DFID, have increasingly employed results-based management (RBM) and payment-by-results methods to manage and improve the VfM of funding relationships with their CSO partners. How VfM is interpreted continues to also evolve

⁵ 'DFID's Approach to Value for Money (VfM)' DFID, July 2011, Page 2.

⁶ Helpdesk Research Report: Value for Money request by AusAid'. Governance and Social Development Resource Centre, September 2010, Page 1. <http://asset.keepeek-cache.com/medias/domain21/pdf/media2062/321560-ugpxpqlayv/large/6.jpg>

⁷ 'Value for Money Information Note' The Global Fund, March 2012, Page 1. www.theglobalfund.org/documents/core/.../Core_VFM_InfoNote_en

⁸ Helpdesk Research Report: Value for Money request by AusAid'. Jean-Baptiste Sawadogo, Leader One Inc. Governance and Social Development Resource Centre, September 2010, Page 1.

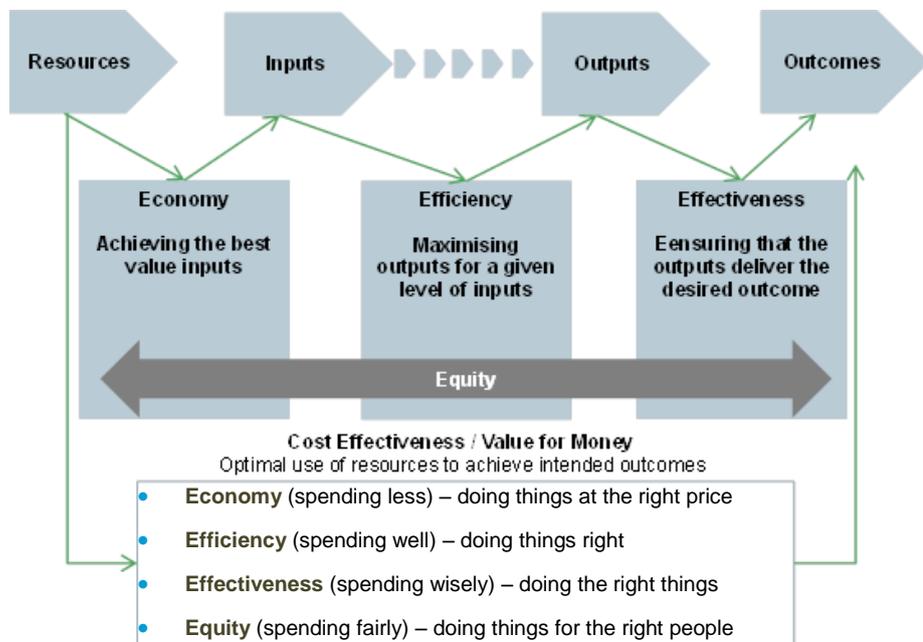
⁹ 'Global Fund Programme: United Nations Development Programme' <http://www.undp-globalfund-capacitydevelopment.org/home/cd-toolkit-for-hiv-aids,-tb-malaria-responses/enablers/about-the-toolkit/glossary-and-acronyms.aspx>

as the UK’s Independent Commission on Aid Impact (ICAI) has broadened how VFM is assessed by requiring different types of accountability and transparency commitments to ensure that CSOs use funding responsibly.

Despite the differences in language and approaches, it appears that DFID’s exploration of what VFM means and how it can be mainstreamed across its programming options is more sophisticated than many of its peers. As a 2011 OECD Peer Review of the UK noted, ‘DFID is pioneering a value for money approach, looking to move beyond measuring and managing for results to being more explicit about assessing whether the level of results achieved represent good value for money against the cost incurred: moving from results to returns.’¹⁰

DFID operationalises its definition of VfM through the ‘3Es’ approach of ‘Economy’, ‘Efficiency’ and ‘Effectiveness’. DFID increasingly also recognises a fourth, cross-cutting ‘E’, ‘Equity’. The relationship between ‘4Es’ and DFID’s definition of VfM is illustrated in Figure 1. The ‘4Es’ approach to defining VfM is useful for breaking down and assessing different parts of a delivery process and different dimensions of an impact logic. However, it is important that the VfM of a funding mechanism is assessed in ways that cuts across economy, efficiency, effectiveness and equity in order to demonstrate and explain the extent to which the value generated through a funding mechanism (in terms of the quantity and quality of the results) has justified that type of funding mechanism and the costs that were incurred as a result. The extent to which the VfM relationship between the 4Es and different funding mechanism has been examined is discussed in Section 3.

Figure 1: ‘4Es’ Approach to Value for Money



2.2 Typologies of civil society funding mechanisms

Defining a fund mechanism

DFID understanding of what constitutes a ‘funding mechanism’ includes how funding is dispersed (e.g. restricted funding vs. unrestricted funding) and how funding is managed (e.g. internal DFID programme managers vs. outsourced Fund Manager). The key difference between restricted and unrestricted funding centres on who controls funding and the ability of recipients to use that funding flexibly. Restricted funding is used for specific purposes, thus providing donors with the assurance that funding will be used in manner as they have decided. By contrast, unrestricted funding provides greater control to recipients as they are freer to choose how funding is used, albeit often with some conditions (e.g. reporting requirements, relevant to a donor’s certain strategic objectives).

Donors typically manage the dispersement and accountability of funding through one of two approaches: funding is either managed by a donor’s internal staff or this function is outsourced to a third party, such as an International

¹⁰ OECD-DAC, 2010, ‘The United Kingdom: Peer Review’, Development Assistance Committee, OECD, Paris, Page 63. <http://www.dfid.gov.uk/Documents/publications1/OECD-DAC-UK-Peer-Review-Report-July2010.pdf>

Non-Governmental Organisation (INGO) or management company. The relative strengths and weaknesses of these different approaches are discussed in Section 4.2.

Grouping mechanisms according to typologies of funding arrangements

One of the review's key objectives was to identify the different types of funding mechanisms that DFID and other donors use to support civil society. The review process found a wide range of disbursement and management approaches to funding civil society. These different mechanisms have been clustered according to six typologies of funding arrangements that are presented below and whose characteristics are discussed further in Table 1:

- Unrestricted (sometimes referred to as 'core') funding;
- Project / restricted funding (single donor);
- Project / restricted funding (multi-donor);
- Matched funding;
- Payment by Results funding (PBR); and
- Commercial contracts.

Please note that the characteristics that are presented in Table 1 should not be considered as necessarily representative of all of the different funding arrangements listed above as the sample is limited to those mechanisms that were identified through this review.

Table 1: Overview of different funding arrangement characteristics

Funding arrangement typologies	Examples included in this review	What type of funding arrangement is there/ on what basis are grants given?	How are CSOs selected (competitive or direct tender)?	How is funding managed?	Where is this project to be managed?	Accountability mechanisms	Typical characteristics of CSOs who are awarded grants
Unrestricted (core) funding ¹¹	DFID Programme Partnership Arrangements (PPAs)	Unrestricted funding used for a combination of organisational as well as project/programme related costs Based on appraisal process that weighed the sector-leading role of the CSO with the strategic objectives of DFID	Competitive tender	Managed by internal staff	Central office	Grants based on negotiated outputs/outcomes Includes an external Evaluation Manager Defined by logframe and relatively longer time frame (5 years)	Characterised by INGOs with longer term relationships with DFID Multi-year funding for high performing organisations that are strategically aligned with DFID
Project / restricted funding - single donor	Global Poverty Action Fund (GPAF) - DFID Civil Society Challenge Fund (CSCF) - DFID Governance and Transparency Fund (GTF) – DFID Tracking Trends in Ethiopia’s Civil Society Project (TECS) Programme Grant - Irish Aid	Designed to deliver specific outcomes and outputs Funded project or programme related costs Grant applications assessed for relevance against fund objectives	Competitive tender (exception Irish Aid)	Managed externally through outsourced support (exception Irish Aid)	Central office	Grants based on outputs/outcomes related to the fund’s objective Defined by results framework or log frame and relatively short time frame (2-4 years) Included fund-level evaluations and some grant-level evaluations	Targeted organisations that were assessed as being capable to deliver against certain prescribed objectives Included larger organisations, but also encouraged smaller and medium sized CSOs Identified through 'calls for proposals

¹¹ Coffey International is aware of other strategic grant funding schemes by donors such as Danida, the Dutch Ministry of Foreign Affairs, Finland’s Ministry of Foreign Affairs and others,

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<p>Project / restricted funding - multi-donor (sometimes referred to as pooled funding)</p>	<p>Ghana: Supporting Transparency, Accountability and Responsiveness (STAR) - DFID, Danida and the EU</p> <p>Tanzania: Accountability in Tanzania (AcT) Programme – DFID, Danida</p> <p>Sudan: Darfur Community and Stability Fund (DCSF) - DFID (lead donor), SIDA, Government of Netherlands, Danida, NORAD, Government of Switzerland, USAID and UNDP</p> <p>Bangladesh: Chars Livelihoods Programme – DFID and AUSAID</p> <p>DRC: School Sanitation and Village Sanitation Programme (EVA) - UNICEF, DFID, USAID, JICA, some NGOs and Local Committees</p> <p>Rwanda: Public Policy Information, Monitoring and Advocacy (PPIMA) - SIDA and DFID</p>	<p>Characterised by agreements between multilateral organisations with dispersement of funding through a single organisation</p> <p>Funding was provided on thematic and geographic relevance to the programme</p> <p>Included (in some cases) challenge fund mechanisms</p>	<p>Competitive or direct tender</p>	<p>Managed through a donor steering (typically a lead organisation) with or without additional outsourced support</p>	<p>Central office or national office</p>	<p>Was defined either through grants or contracted services agreements</p> <p>Includes fund-level evaluations but typically not individual grant/contract evaluations</p>	<p>Included a mix of international and national CSOs depending on the operational context and purpose of the fund/programme</p>
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Matched funding	Common Ground Initiative (CGI) - DFID & Comic Relief	Match funds were raised by CSOs through public or public giving and matched by Comic Relief and DFID Used for a combination of organisational as well as project/programme related costs	Competitive tender	Managed by Comic Relief with additional outsourced support	Central office	Grants based on outputs/outcomes related to the fund's objective Defined by results framework or log frame and a short time frame (2-4 years)	Typically included medium and smaller sized organisations
Payment By Results (PBR)	WASH Challenge Fund - DFID Girls Education Challenge Fund –DFID	Categorised by a contract between DFID and a supplier with negotiated acceptance of terms	Competitive tender	Outsourced	Central office	Performance against logframe and contractual targets	Typically larger organisations with ability to pre-finance, manage risk and deliver outcome level changes
Commercial contracts	Federal Public Administration Reform Programme (Nigeria) - DFID Direct Funding of Local NGOs: 2006 -2012, Government of Netherlands	Categorised by binding legal arrangements between DFID and a supplier with unqualified acceptance of terms Can include tendering through countries or through procurement framework agreements	Competitive tender or direct tender typically	Managed by the selected supplier with varying levels of DFID oversight	Central office or national office	Services are managed through a binding legal contact Can include contract reviews /evaluations	Can include both CSOs and commercial providers with varying skills and capacities, including providers of smaller niche services and larger scale delivery service Large variation in grant sizes - £1,000s through £10 million +

3 Summary of key findings

3.1 Extent to which the VfM of different funding arrangements has been examined

Availability of VfM evidence across different funding arrangements

The availability of VfM evidence across many of the funding arrangements is often lacking or is incomplete (illustrated in Table 2). Of the six different types of funding arrangements that were identified, the review found evaluations or studies that were relevant to five of these arrangements. Additionally, while the effectiveness and impact of specific funding mechanisms was typically explored and assessed in the literature, the relationship between the design and execution of the broader funding arrangement in relation to VfM was usually inferred rather than explicitly assessed.

The review did not find a rigorously evidenced example that established how the value generated through a funding arrangement (in terms of the quantity and quality of the results) justified the donor's decision to select that funding mechanism and the costs that were incurred. The review did, however, find some examples of helpful practise that are discussed in more detail under Section 3.2. Broader observations concerning the VfM of different funding arrangements are also included in Section 3.2 and the Conclusions Section.

A lack of evidence does not mean that funding arrangements are bad value for money

Different donors and the relative size and profile of the specific funding mechanism affect the likelihood that it will be subject to evaluative exercises. Specifically, the availability of evidence tended to favour funding arrangements that provided larger¹², multi-year funding streams to CSOs. Comparatively less information was available concerning smaller project-level funding mechanisms, typically at the country level, or by donors other than DFID.

It is important to note that those funding arrangements where there was too little evidence to make generalizable comments could potentially offer good VfM. However, the limited nature of the review meant that it was not possible to collect and analyse information beyond what was shared by DFID and immediately publically available or known to Coffey International.

Table 2: Overview of the availability of VfM evidence from the literature review

Funding arrangement typologies	Availability of VfM evidence from secondary evidence
Unrestricted (core) funding ¹³	Some evidence to make broader comments – one example included in this review: <ul style="list-style-type: none"> 2014 Evaluation of the Programme Partnership Arrangements (PPAs): 2011-2014, DFID.
Project / restricted funding (single donor)	Some evidence to make broader comments – multiple examples included in this review: <ul style="list-style-type: none"> 2015 Final Evaluation of the Civil Society Challenge Fund: 2000-2015, DFID; 2015 Review of the Programme Grant - Irish Aid; 2014 End of Programme Review Governance and Transparency Fund – DFID; 2013 Mid Term Evaluation of the Global Poverty Action Fund (GPAF) – DFID; and 2012 Mid Term Review of the Tracking Trends in Ethiopia's Civil Society Project (TECS) – DFID.
Project / restricted funding (multi-donor)	Some evidence to make broader comments - multiple examples included in this review:

¹² In monetary value.

¹³ Coffey International is aware of other strategic grant funding schemes by donors such as Danida, the Dutch Ministry of Foreign Affairs, Finland's Ministry of Foreign Affairs and others,

<p>– sometimes referred to as pooled funding’</p>	<ul style="list-style-type: none"> • 2014 VFM Audit of the Strengthening Transparency Accountability and Responsiveness (STAR) – DFID, Danida, USAID, EU; • 2012 Impact Assessment of the Darfur Community and Stability Fund, Sudan - DFID (lead donor), SIDA, Government of Netherlands, Danida, NORAD, Government of Switzerland, USAID and UNDP; • 2012 Mid Term Review of the Accountability in Tanzania (AcT) Programme – DFID and Danida; • 2012 Evaluation of the Public Policy Information, Monitoring and Advocacy (PPIMA) project in Rwanda – DFID, SIDA; • 2012 Evaluation of the School Sanitation and Village Sanitation Programme (EVA Programme) - DFID (the lead donor), Irish Aid and the Netherlands embassy ; • 2012 Public Policy Information, Monitoring and Advocacy (PPIMA) – SIDA and DFID; and • 2011 Impact Assessment of the Chars Livelihoods Programme, Bangladesh – DFID and AusAID.
<p>Matched funding</p>	<p>Weak evidence to make broader comments – one example included in this review:</p> <ul style="list-style-type: none"> • 2014 Evaluation of the Common Ground Initiative (CGI) – DFID, Comic Relief.
<p>Payment By Results (PBR)</p>	<p>No evidence to make broader comments – No examples of completed or assessed PBR programmes included in this review</p>
<p>Commercial contracts</p>	<p>Weaker evidence to make broader comments - limited number of examples included in this review:</p> <ul style="list-style-type: none"> • 2013 and 2014 Annual Review of the Federal Public Administration Reform Programme (Nigeria) – DFID; and • 2014 Evaluation of Direct Funding of Local NGOs: 2006 -2012 - Government of Netherlands.

3.2 Strengths and weaknesses of different funding arrangements and how VfM was assessed

The following section presents a more detailed overview of each of the individual funding mechanisms that have been examined within their respective funding arrangements. It makes broader comments (where possible) and reflects on the extent to which the VfM of each mechanism was examined and evidenced. Please note that this section does not include information against PBR funding arrangements as there was no evidence included in this review.

3.2.1 Unrestricted funding (also called core funding)

The review examined one example where the VfM of an unrestricted funding arrangement was inspected (Table 3). In this case, the VfM of the mechanism was assessed against the key effectiveness criteria defined in its Theory of Change. The evaluation found evidence that supported DFID's rationale to manage the relationship with CSOs through internal resources – particularly the strategic importance of developing / maintaining relationships with PPA agencies in light of their sector importance and the amount of funding that they receive. The 2014 evaluation did not, however, assess how the costs that were incurred as part of the fund management related to the overall performance of the fund mechanism.

Broader observations: While many donors like DFID, Danida and SIDA provide larger pots of unrestricted funding¹⁴, some donors do not. Negotiating outcomes and the depth of the relationship that is needed in order to provide substantial sums of unrestricted funding takes time and trust, both which incurs transaction costs on behalf of donors and CSOs. It should be noted that DFID provides relatively smaller grants of unrestricted funding to CSOs through other funding channels, however the possible VfM evidence of these unrestricted funding mechanisms was not identified examined as part of this review.

Table 3: Overview of an unrestricted funding arrangement

Name of mechanism	Funding mechanism specifics	Approach(es) to measuring VfM of the mechanism	Relative strength(s) of the fund mechanism	Relative weakness(es) of the fund mechanism
Programme Partnership Arrangements (PPAs)	<ul style="list-style-type: none"> Purpose: contribute to the delivery of the Millennium Development Goals (MDGs) by supporting citizens to improve their lives, delivering services to specific groups of poor people and holding governments and others to account Fund Management: internal DFID ISD team Donor(s): DFID Value: £360 million between 	<ul style="list-style-type: none"> Assessment of performance against key objectives from the programme's Theory of Change Assessments of leverage and sustainability of capacity investments 	<ul style="list-style-type: none"> Facilitated the effective delivery of most of the programme's key objectives, including supporting innovation and the flexibility to choose how to use funding Grantees used funding for significant leveraging purposes such as pre- 	<ul style="list-style-type: none"> DFID has less influence over how CSOs invested funding/ alignment with DFID priority concerns Assessing the VfM of grantees is difficult when it is dependent on the quality of their decision making processes in relation to institutional effectiveness. Mechanism (including the Learning Partnership) did not facilitate effective

¹⁴ SIDA claims to provide 80% of its funding to CSOs through unrestricted funding.

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	2010 – 2014 (with extension through 2017)		financing, match funding, and reputational leveraging amongst other donors	sharing / mainstreaming of learning across the sector <ul style="list-style-type: none"> • Some questions as to the ability of partners to diagnose needs and the sustainability choices of their investments • Difficult to draw definitive findings and conclusions in some areas relating to the impact of changes to capacity
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3.2.2 Project / restricted funding – single donor

The review found multiple examples of project / restricted funding arrangements that are described in Table 4. The four examples of DFID funding mechanisms under this typology all included elements of outsourced fund management, typically including challenge funds. The VfM elements of all of these mechanisms were assessed in some way through their respective reviews and evaluations (including benchmarking), and in the case of the Civil Society Challenge Fund (CSCF), there was an explicit assessment of whether or not an outsourced mechanism was good VfM. This latter approach produced a more rigorous interrogation of the decision to use an external Fund Manager, although it did not assess the cost effectiveness of doing so.

Broader observations: Restricted funding provides donors with a greater level control of how funding is used and with what results than unrestricted funding. Moreover, with the exception of the example from Irish Aid (managed internally), the other restricted mechanisms cited here included out-sourced management arrangements successfully provided funding and some level of capacity building support to hundreds of different organisations. While the effectiveness of this capacity building varied, the overall accomplishment of funding a wide range of CSOs supports DFID’s equity agenda. The costs associated with an external Fund Manager are not insignificant, but the level of management oversight is more than what could realistically be achieved through DFID’s limited resourcing. Especially when applying a ‘challenge fund approach’¹⁵ as in the case of the GPAF, CSCF and GTF. Some of the possible VfM weaknesses in providing a large number of smaller grants is that the difference in transaction costs associated with managing a small grant as opposed to a large grant are minimal, raising efficiency questions. Equally, the ability of an outsourced Fund Manager to effectively support the dissemination or mainstreaming of learning amongst CSOs, or sharing this learning with donors, appears weaker since they removed from donors that drive learning agendas. Finally, the review found examples where the costs and time of donors to manage the performance of Fund Managers often exceeded what was initially envisioned, raising effectiveness and resourcing questions.

¹⁵ A challenge fund can be understood as ‘a competitive financing facility to disburse donor funding for international development projects, typically utilizing public sector or private foundation funds for market-based or incentive driven solutions’. See ‘Meeting the challenge: How can enterprise challenge funds be made to work better’ by Adam Brain, Nilima Gulrajani and Jonathan Mitchell. April 2014. Available at: <http://www.globaleconomicgovernance.org/sites/geg/files/How%20can%20enterprise%20challenge%20funds%20be%20made%20to%20work%20better.pdf>

Table 4: Overview of project / restricted funding arrangements (single donor)

Name of mechanism	Funding mechanism specifics	Approach(es) to measuring VfM of the mechanism	Relative strength(s) of the mechanism	Relative weakness(es) of the mechanism
Global Poverty Action Fund (GPAF)	<ul style="list-style-type: none"> • Purpose: support the delivery of the Millennium Development Goals (MDGs) through tangible changes to poor people’s lives. • Fund Management: TripleLine, Crown Agents and KPMG¹⁶ • Donor: DFID with co-financing expectation • Value £120 million between 2010 and 2014 	<ul style="list-style-type: none"> • Inclusion of evaluation question concerning value for money of DFID’s investment • Applied ‘management’ and ‘measurement’ approaches to assessing VFM • Evaluation criteria included: • Ability of projects to deliver on time and on budget; • How projects demonstrate their value for money; and • How selection process supported good value for money. 	<ul style="list-style-type: none"> • Fund Manager work to interrogate costs / embed coherence at application phase • Successfully funded small organisations and new market entrants • Capacity building efforts on reporting and managing for results 	<ul style="list-style-type: none"> • Costs associated with high level of scrutiny and due diligence • Projects required further support to demonstrate value for money • Sustainability risks concerning project achievements were observed.
Civil Society Challenge Fund (CSCF)	<ul style="list-style-type: none"> • Purpose: support UK based CSOs to strengthen and build the capacity of Southern approaches through ‘rights-based’ approaches to development • Fund Management: TripleLine, Crown Agents • Donor: DFID • Value: £141.5 million between 2000 and 2010 	<ul style="list-style-type: none"> • Examined the second pillar of the Fund’s Theory of change: ‘an outsourced fund manager provides an effective means - through grant management and programme support systems and process, of delivering the fund’s objectives.’ • Cost effectiveness was not assessed. 	<ul style="list-style-type: none"> • Successful in funding small and medium sized CSOs. • Fund manager has been responsive to the demands on the fund in regards to monitoring, reporting and risk management 	<ul style="list-style-type: none"> • Projects required more capacity building than was available • High rate of rejection of proposals (and the costs of producing and reviewing those proposals) suggests that an open call, less rigorous concept note phase was not efficient.

¹⁶ KMPG is responsible for due diligence assessments.

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<p>Governance and Transparency Fund (GTF)</p>	<ul style="list-style-type: none"> • Purpose: help citizens hold their governments to account by strengthening the wide range of groups that can empower and support them • Fund Management: consortia led by Tripleline - completely outsourced arrangement¹⁷ • Donor - DFID • £130 million across multiple phases between 2007-2014 	<ul style="list-style-type: none"> • Benchmarking (e.g. Could the same results have been achieved with less money) • Assessment as to whether other activities would lead to the same results 	<ul style="list-style-type: none"> • Reporting of economy savings at the programme level • Successfully provided funding to southern CSOs, supporting the equity of DFID funding 	<ul style="list-style-type: none"> • Fund Manager found it challenging to respond to learning and results focus from DFID - distance from policy teams likely contributed to challenges • Fund Manager needed closer links to grantees to improve VFM support • High rejection of proposals raised questions of efficiency
<p>Tracking Trends in Ethiopia's Civil Society Project (TECS)</p>	<ul style="list-style-type: none"> • Purpose: analyse issues and trends in the civil society environment with the aim of optimising civil society's role in Ethiopia's development • Fund Management: Atos Consulting • Donor: DFID and to a lesser extent, Irish Aid¹⁸ • Value: £785,000 between 2011-2013 	<ul style="list-style-type: none"> • Limited analysis of VFM • Extent to which the programme's outcomes were achieved • Assessment of the relevance and quality of the programme design 	<ul style="list-style-type: none"> • Complements the work of DFID's governance portfolio • Managed efficiently in terms of planning, technical management and implementation 	<ul style="list-style-type: none"> • Insufficient flexibility to respond to the evolving rationale of the programme • Weaker incorporation of learning to improve performance • Weaker diagnosis of operating environment and possible levels of achievement
<p>Programme Grant</p>	<ul style="list-style-type: none"> • Purpose: support programme-level work that contributes changed for poor and marginalised people • Management: Irish Aid civil society team • Donor: Irish Aid 	<ul style="list-style-type: none"> • Efficiency of Irish Aid's management approach • How well the application and reporting processes aligned with the funding mechanism's strategic intent 	<ul style="list-style-type: none"> • Costs to build outcome level reporting was high but needed • Evidence of improved capacity by CSO partners 	<ul style="list-style-type: none"> • Management focus on output level reporting was inefficient • Success largely dependent on strength of CSO and Irish Aid relationships • Effectiveness of fund

¹⁷ Completed outsourced arrangement makes the GTC unique compared to CSCF, GPAF. Also open directly to southern CSOs.

¹⁸ Irish Aid's contribution of £45,040 represents less than 6% of the total programmes value which is why TECS is categorised as a single donor programme.

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	<ul style="list-style-type: none"> Value: €320 million between 2011-2015 Restricted to previous Irish Aid civil society funding recipients 			management was somewhat undermined by Irish Aid turnover
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3.2.3 Project / restricted funding - multi-donor (sometimes referred to as pooled funding)

The review found a number of examples of multi-donor, project / restricting funding arrangements that are described in Table 5. Most of the secondary literature concerning these examples did not explicitly assess the VFM of this type of funding arrangement per se with two notable exceptions: the Supporting Transparency Accountability and Responsiveness (STAR) programme in Ghana and the Accountability in Tanzania (Act) Programme.

STAR was subject to a VFM audit by Ernst and Young, the only such audit included in this review. Although the audit did not assess the suitability of the mechanism in relation to DFID's strategic objectives (likely contained in the DFID business case), it provided a comprehensive assessment of the mechanism and performance of the Fund Manager against DFID's '4Es'. The audit's methodology included a mix of questionnaires and management check list tools, a relatively large sample of Fund Manager and grantee interviews and an in depth-assessment of fund management processes, systems and policies. The final audit report presented findings and actionable recommendations to improve the quality, cost, effectiveness and transparency of the programme as arranged by procurement and contract management processes; (economy) financial management (efficiency) institutional arrangements (efficiency); and programmatic performance (effectiveness and equity).

The AcT Mid Term Review assessed the VFM of the mechanism and the performance of the Fund Manager in a number of different ways, including: benchmarking costs; comparing management options; assessing how well the Fund Manager and grantees understood and managed their costs; and an overall assessment of the added value of the mechanism's approach (particularly capacity building concerning the use of outcome mapping). The Act Mid Term Review also highlights the role of the Fund Manager in commissioning studies to assess the economic return on investment where this was possible.

Broader observations: The restricted nature of this funding arrangement ensures the relevance of results against donor objectives. Pooled funding is perceived as reducing/sharing transaction costs and building upon the capacity and knowledge networks of donors. This approach is consistent with the objectives of the Paris Declaration on Aid Effectiveness. Potential weaknesses of this arrangement can include competing visions of success amongst donors and the risk that the agenda of some donors may trump that of others. Some studies have also identified the efficiency risk of extended management and reporting chains that are often associated with larger, multi-donor programmes.¹⁹

Table 5: Overview Project / restricted funding (multi-donor) funding arrangements

Name of mechanism	Funding mechanism specifics	Approach(es) to measuring Vfm of the mechanism	Relative strength(s) of the mechanism	Relative weakness(es) of the mechanism
Supporting Transparency	<ul style="list-style-type: none"> Purpose: increase the influence of civil society and 	<ul style="list-style-type: none"> Comprehensive VFM audit included review organised by 	<ul style="list-style-type: none"> Improved org / financial capacity of 	<ul style="list-style-type: none"> Weaker management of beneficiary expectations

¹⁹ 'Support to Civil Society engagement in Policy Dialogue' November 2012, ITAD and COWI. Page 90.

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<p>Accountability and Responsiveness (STAR) - Ghana</p>	<p>parliament in the governance of public goods and service delivery</p> <ul style="list-style-type: none"> • Fund Management: Coffey consortium • Donors: DFID, Danida and the EU • Value: £27 million, 2010-2015 	<p>4Es:</p> <ul style="list-style-type: none"> • Procurement and contract management processes; (economy) • Financial management (efficiency) ; • Institutional arrangements (e.g. governance structure, decision making processes – efficiency); and • Programmatic performance against targeted outputs, outcomes and timeframes (effectiveness) 	<p>grantees</p> <ul style="list-style-type: none"> • Partnership results helped deliver many of the programme's key objectives • Strong management of costs / procurement 	<p>including difficulty in funding smaller organisations (equity)</p> <ul style="list-style-type: none"> • Further M&E support and shared learning needed at both programme and partner level
<p>Accountability in Tanzania Programme (AcT)</p>	<ul style="list-style-type: none"> • Purpose: increase the accountability and responsiveness of government to its citizens through a strengthened civil society • Fund Management: KPMG • Donors: DFID, Danida • Value: £31 million, 2009-2015 	<ul style="list-style-type: none"> • Assessing add value through counter factual comparison of similar programmes • Benchmarking the success of Act partners against other similar CSOs • Review Fund Manager case studies of VfM metrics • Analysis of delivery chain and comparison of overheads 	<ul style="list-style-type: none"> • Approach allows DFID to achieve more than it could have done on its own • High levels of capacity building and learning appropriate • Improved efficiency by bringing outsourced services in-house 	<ul style="list-style-type: none"> • Levels of engagement between DFID and Fund Manager staff
<p>Darfur Community and Stability Fund (DCSF) - Sudan</p>	<ul style="list-style-type: none"> • Purpose: promotion of peace building and reconciliation in Darfur • Fund Management: UNDP • Donors: DFID, SIDA, Government of Netherlands, Danida, NORAD, Government of Switzerland, USAID • Value: £18.5 million between 	<ul style="list-style-type: none"> • VFM not explicitly assesses • VFM inferred by successful delivery against Fund objectives in a challenging environment 	<ul style="list-style-type: none"> • Model of multi-donor funding by network of independent partners has supported delivery • Successfully dispersed funding to CSOs tackling the most relevant issues 	<ul style="list-style-type: none"> • Multiple and sometimes conflicting visions of change relating to multi-donor funding mechanism • Weaker secretariat that does not analyse data • Weaker communication across the programme

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	2008-2012			
Chars Livelihoods Programme - Bangladesh	<ul style="list-style-type: none"> • Purpose: deliver a mix of welfare and development support to extremely poor households living on sand islands (chars) • Fund Management: Maxwell Stamp • Donors: DFID, AUSAID • Value: £50 million between 2004-2010 	<ul style="list-style-type: none"> • Benchmarking with similar programmes (economy); • Delivering of products and services (efficiency); and • Behavioural changes among beneficiaries in and the immediate benefits of this to beneficiaries and others (effectiveness) 	<ul style="list-style-type: none"> • Programme demonstrated 'fair' benchmarking compared to other programmes • Unit costs were managed with no clear misappropriation of funds 	<ul style="list-style-type: none"> • Weaker systems for integrating financial and management information to decisions in a timely manner • Weaker evidence of cost effectiveness
School Sanitation and Village Sanitation Programme (EVA) - Rwanda	<ul style="list-style-type: none"> • Purpose: support improved access to WASH facilities in communities and schools, changed capacity of duty bearers • Fund Management: UNICEF • Donors: UNICEF, DFID, USAID, JICA, some NGOs and Local Committees • Value: \$41,368,499 Initiated in 2006 (evaluated phase 2008-2011) 	<ul style="list-style-type: none"> • VFM not explicitly assessed • Examination of procurement processes and procedures. 	<ul style="list-style-type: none"> • Effective approach to contributing towards the MDGs • Effectiveness and efficiency viewed as acceptable in relation to procurement processes and procedures 	<ul style="list-style-type: none"> • Evidence of changes to health outcomes difficult to attribute / inconclusive • Sustainability of the achievements are at risk due to the weak mobilization of the community
Public Policy Information, Monitoring and Advocacy (PPIMA) project	<ul style="list-style-type: none"> • Purpose: strengthen the interest among Rwandan CSOs and citizens in public policy affairs • Fund Management: by Norwegian Peoples Aid (NPA) • Donors: SIDA, DFID • Unknown value, over 2.5 years 	<ul style="list-style-type: none"> • Not assessed beyond the coordination role of the Fund Manager 	<ul style="list-style-type: none"> • Concentration of districts / certain sectors • Coordination role has been adequate 	<ul style="list-style-type: none"> • Sustainability of changes are questions • Difficulties in M&E

3.2.4 Matched funding arrangement

The review found one example of a Matched funding arrangement that is described in Table 6. The Common Ground Initiative (CGI) was also outsourced with relatively less management oversight by DFID. The VfM of this mechanism was not assessed in a rigorous way, however, the effectiveness of Comic Relief’s management approach was scrutinised.

Broader observations: Many of the same strengths and weaknesses of those mechanisms included under the project/ restricted challenge funding typology apply to CGI. The outsourcing of the fund management function to Comic Relief allowed DFID to leverage Comic Relief’s experience managing smaller grants and its networks with southern partners to provide funding to new and diaspora led organisations. However, the support management structure of Comic Relief in relation to the different needs and large number of projects was not always appropriate. The review also found no conclusive evidence that CGI provided more funding than would have otherwise been available to recipient organisations which has been a key objective of the fund.

Table 6: Overview of a Matched funding arrangement

Name of mechanism	Funding mechanism specifics	Approach(es) to measuring VfM of the mechanism	Relative strength(s) of the mechanism	Relative weakness(es) of the mechanism
Common Ground Initiative (CGI)	<ul style="list-style-type: none"> • Purpose: support small and diaspora organisations more effectively -- both to access funding, especially funding for organisational development • Fund Management: Comic Relief and sub-contractors • Donor: DFID, Comic Relief, and several foundations • Value: £45 million over five years 	<ul style="list-style-type: none"> • Limited analysis of VfM • Looked at leveraging funds through support to smaller organisations • Assessed effectiveness of Comic Relief as manager 	<ul style="list-style-type: none"> • Capacity building was needed and broadly successful • Comic Relief delivered many of the key management tasks 	<ul style="list-style-type: none"> • Not evident that more funding was going to diaspora organisations that they would have received without CGI • Highly time and resource intensive /challenged Comic Relief capacities • Support for diaspora did not translate to relevance/ effectiveness • Promoted conforming behaviour by diaspora groups • Weaker learning/ compounded by additional sub-contracting

3.2.5 Commercial contracts

The review found several examples of funding mechanisms that provide support to CSOs through commercial contracting arrangements that are described in Table 7. The reflection of the VfM of the technical assistance programme, Federal Public Administration Reform Programme (FPAR), was noticeably weaker, partly because no evaluation or mid-term review was publically available. Moreover, although this programme works through and with several CSOs partners, the focus of its resources is on changing capacities at a government level. The Government of the Netherlands’ evaluation found a number of advantages of funding through commercial contracts which is discussed below.

Broader observations: The benefits of supporting civil society through contracts at the embassy level as found by the Government of the Netherlands are consistent with the experiences of donors like Danida. Unlike the Government of the Netherlands, however, some donors have avoided promoting civil society funding through embassies owing to the risk associated with the potential duplication of funding to CSOs through their funding mechanisms. For this reason, DFID and Irish Aid have traditionally have not allowed recipients of their strategic grants to also be eligible for embassy funding.

Table 7: Overview of commercial contracting arrangements

Name of mechanism	Funding mechanism specifics	Approach(es) to measuring VfM of the mechanism	Relative strength(s) of the mechanism	Relative weakness(es) of the mechanism
Federal Public Administration Reform Programme (FPAR) Nigeria – DFID	<ul style="list-style-type: none"> • Purpose: strengthen the capacity of the Nigerian federal public service to develop and implement strategic policies and plans for national economic and social development and to deliver core services • Fund Management: Outsourced through ATOS consulting / technical assistance • Donors: DFID • Value: £34,2 million between 2011 and 2016 	<ul style="list-style-type: none"> • Relatively little reflection on VfM, mostly confined to economy savings and efficiency by which tasks/outputs were delivered on time and as planned • The link between the effectiveness of different deliverables and the target outcome has not yet been made 	<ul style="list-style-type: none"> • Application of the Problem Driven Iterative Adaptive approach across possibly contentious areas of work with CSOs and government 	<ul style="list-style-type: none"> • Not assessed in this annual review but highlighted from 203 Annual Review: • Weaker Theory of Change (ToC) • Quality of problem analysis • Weaker models of change management for deployment with partners • Weaker change management processes
Direct Funding of Local NGOs: 2006 - 2012, Government of Netherlands	<ul style="list-style-type: none"> • Purpose: strengthen civil society in developing countries to ‘help poor countries and poor people improve their living conditions, to reduce their vulnerability and to offer 	<ul style="list-style-type: none"> • Complementarity of funding – including larger bilateral or multi-lateral programme • Rationale for providing direct funding and the results of this 	<ul style="list-style-type: none"> • Helps embassies and CSOs to achieve their immediate goals • Tends to be flexible and responsive to needs and 	<ul style="list-style-type: none"> • Requires high levels of embassy resource to manage relationships and hold partners to account • Favours known partners – potentially missing other,

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	<p>opportunities for development²⁰</p> <ul style="list-style-type: none"> • Fund Management: Embassy staff • Donors: Government of the Netherlands • Value: €950 million of decentralised funding between 2006 and 2012 	<p>finding</p>	<p>opportunities</p> <ul style="list-style-type: none"> • Reduces the costs and procurement inefficiencies associated with open challenge funds or working through other intermediaries 	<p>more relevant partners</p> <ul style="list-style-type: none"> • Informal nature of direct funding not always based on thorough context analysis and or in coherence with strategic priorities
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²⁰ Cooperation, Customisation and Added Value Policy: Memorandum of the Netherlands on Civil Society Organisations'. April 2019.

3.3 Rating different funding mechanisms against DFID's civil society objectives

How DFID funds civil society varies considerably across its investment portfolio. The way these mechanisms are designed is linked to a myriad of factors that are specific to the objectives and operational context of each mechanism. Despite these important differences, DFID identified five broad objectives for its work with civil society that enables it to achieve results that represents good VfM.²¹

To help contextualise the performance of DFID's recent²² funding mechanisms against these broad VfM objectives, Table 8 presents a rudimentary rating against each of the five objectives. The ratings are informed by a rapid appraisal of secondary documents and performance templates (e.g. logframes).

In addition to the rating against DFID's civil society objectives, the review also categorised the overall effectiveness of the funding mechanism in relation to its key stated objectives. This categorisation was informed by an interpretation of what was presented in the primary source documents by the authors of those reports and was therefore subjective.²³ The three rating categories are as follows:

- Effective – key objectives were met;
- Mostly effective – some key objectives were not met; and
- Ineffective - most key objective were not met.

Key finding: None of the secondary literature suggests that the overall design or performance of the funding mechanism was ineffective. Additionally, despite the multiple purposes, contexts and relatively small sample (12) of DFID funding mechanisms, the ratings suggest that these different funding mechanisms are all successfully delivery against at least *some* of DFID's objectives for funding civil society. This does mean that these mechanisms all provide good VfM per se, but it is important because in order for a mechanism to potentially represent good VfM, it must first be relevant to DFID's strategic objectives. It follows that even if a mechanism is delivering a function well, if DFID's strategic objectives for funding civil society are not being met, then the mechanism cannot be good VfM.

The ratings are arranged according to Red, Amber and Green (RAG) appraisal criteria. This approach is deliberately basic and is consistent with the scope of this review. The following definitions apply to the appraisal criteria:

- Red – little to no evidence of contribution against DFID civil society funding objective;
- Amber – limited evidence of contribution against DFID civil society funding objective; and
- Green -- significant evidence of contribution against DFID civil society funding objective.

Please note that non-DFID funding mechanisms were not included in this assessment because other donors may have other reasons for funding civil society.

3.3.1 Summary of portfolio performance rating against the five objectives

Objective 1: Provide goods and services to the poor, particularly the hard to reach;

Nearly all of DFID's different funding mechanisms included some form of delivery of goods and services to the poor, either through recipients of civil society funding or through the projects implemented by their partners. The mechanisms that did not rate strongly against this objective typically did not include service delivery as a core component of their design rather than because of ineffective delivery.

²¹ The categories were articulated through a highly collaborative consultation period between DFID, Coffey and CSOs over the course of the Theory of Change development process in preparation for the 2014 PPA Evaluation. Underlying this rationale is the key assumption that CSOs and their local/national partners have a comparative advantage over state-based organisations and the private sector because they are better able to gain access to and support socially excluded communities through long-term commitments and careful relationship building. This assumption has not been proved in through any studies known to Coffey International.

²² 'Recent' as in those mechanisms that have produced relevant evidence since 2011.

²³ Additionally, there was no assessment of the quality of the research that informed the secondary documents without which it cannot be assumed that all research was equally valid and reliable.

Objective 2: Help people in developing countries hold governments and others to account and influence decisions that affect poor people's lives

Like objective 1, nearly all of the different funding mechanisms showed some evidence of helping people to hold governments and duty bearers to account. The sole example that rated poorly against this objective was criticised by its reviewers for not prioritising advocacy initiatives and supporting local groups to deliver this work effectively.

Objective 3: Help poor people to do things for themselves

All of the funding mechanisms reviewed help poor people to do things for themselves. This finding is consistent with the one of core tenets of providing civil society funding which is that sustainable change happens when people have the tools, skills and infrastructure (e.g. capacity) to better manage their affairs. The mechanisms that rated relatively lower against this objective provided more indirect, enabling support for poor people to do things for themselves than other mechanisms.

Objective 4: Build public support for development in the UK

The weakest area of performance is against objective 4. The relative importance of this objective compared to others was not been established, however, it is notable that only one of the funding mechanisms that was reviewed had a component that actively tried to engage with and build support for development among the UK public. This is in contrast to funding provided by a donor like Irish Aid that incentivises its CSO partners to engage with the Irish Public through several of its funding mechanism.

Objective 5: Encourage the growth of an active civil society

The portfolio's strongest area of performance is against objective 5. Although this objective lends itself to the broadest interpretation, it is evident that DFID's portfolio has contributed to supporting the growth of civil society in the UK and in the countries where DFID and its CSO partners deliver their work.

Table 8: Ratings against DFID's five objectives for supporting civil society

DFID funding mechanism	Overall assessment of fund mechanism against its stated performance objectives	Provide goods and services to the poor, particularly the hard to reach	Help people in developing countries hold governments and others to account ²⁴	Help poor people to do things for themselves	Build public support for development in the UK	Encourage the growth of an active civil society ²⁵
Programme Partnership Arrangements	Effective	Green	Green	Yellow	Red	Green
Global Poverty Action Fund	Effective	Green	Yellow	Green	Red	Green
Governance and Transparency Fund	Somewhat effective	Yellow	Green	Green	Red	Green
Civil Society Challenge Fund	Effective	Yellow	Green	Green	Red	Green
Common Ground Initiative	Somewhat effective	Green	Green	Yellow	Yellow	Green
Public Policy Information, Monitoring and Advocacy project - Rwanda	Somewhat effective	Yellow	Green	Yellow	Red	Yellow

²⁴ The full objective is help people in developing countries hold governments and others to account and influence decisions that affect poor people's lives.

²⁵ DFID Civil Society Department Operational Plan 2011-15, DFID, updated June 2013. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/209274/CSD.pdf

Chars Livelihoods Programme - Bangladesh	Somewhat effective	Green	Red	Green	Red	Yellow
Darfur Community and Stability Fund - Sudan	Effective	Green	Green	Green	Red	Green
Tracking Trends in Ethiopia's Civil Society Project	Somewhat effective	Red	Green	Yellow	Red	Green
School Sanitation and Village Sanitation Programme - DRC	Somewhat effective	Green	Yellow	Green	Red	Yellow
Supporting Transparency Accountability and Responsiveness - Ghana	Effective	Yellow	Green	Green	Red	Green
Accountability in Tanzania Programme	Effective	Yellow	Green	Green	Red	Green
Federal Public Administration Reform Programme - Nigeria	Somewhat effective	Red	Green	Yellow	Red	Green

4 Conclusions and lessons for assessing the VfM of different funding arrangements

4.1 Key conclusions

VFM definitions and approaches

The evidence and analysis needed to assess the VfM of individual funding mechanisms may be challenging, but it is achievable. Despite the differences in definitions and approaches to assessing VfM by different donors, DFID's '4Es' framework provides a useful framework for breaking down and assessing the different parts of a funding mechanism and impact logic. Section 2.1 explains the different elements that could contribute to a thorough VfM assessment of a funding mechanism, including how different economy, efficiency, effectiveness and equity criteria can be applied to assess the extent to which the quantity and quality (e.g. value) of results justified the costs incurred by the funding mechanism.

Availability of VFM evidence

The investigation into the VfM of different funding arrangements reveals significant evidence gaps. None of the evidence across the five different funding arrangements that was identified provided the necessary depth of analysis (described above) to robustly establish the VfM of different funding arrangements. This is not, however, to overlook one of the review's key findings: a mix of different funding arrangements and mechanisms have been able to demonstrate at least some evidence of delivery against DFID's strategic objectives for funding civil society (see Section 3.3). This does mean that these mechanisms provided good VfM per se, but it shows that the key pre-conditions were in place (e.g. relevance against DFID's strategic objectives) so that the mechanisms could provide good VfM. Different approaches to assessing the VfM of funding mechanisms that emerged from the review are discussed in Section 4.2

Challenges assessing which funding arrangements represent the best VfM

One of the key challenges in assessing VfM is that donors can select the 'optimal' funding arrangement in light of their respective needs and objectives, but this does not mean that it will deliver good VfM in light of other influencing factors and context. Mechanisms may work better in different locations depending on the baseline presence, activity and abilities of the CSOs they are engaging with. One mechanism might be more suitable when the objective is building capacity from a low base, whereas another might be better for disbursing funds to a well-established, well-functioning CSO sector.

The limited nature of the review means that it was not possible to determine the extent to which the VfM of each of the mechanisms was attributable to the type of funding arrangement itself as opposed to the conditions under which the mechanism was delivered, including how well the mechanism was managed, its specific objectives, operating environment and level of ambition. Without this type of well-evidenced and comparable data, it is not possible to recommend what type of funding arrangement might offer DFID 'better' VfM under certain conditions as opposed to others.

4.2 Relative strengths and weaknesses of different funding mechanisms

Although the review has not been able to provide evidence-based predictors of which funding arrangements provides the best VfM, there is enough evidence to make broader comments about the anticipatable strengths and weaknesses of different aspects of how funding is managed and dispersed. These are the types of VfM considerations that donors could weigh when considering what funding mechanism to select.

Internally managed funding mechanisms

Management arrangements drive costs, especially reporting requirements. It follows that funding through strategic funding mechanisms reduces transaction costs as they usually involve fewer partners than large challenge funds and reporting is set at a higher, strategic level. Despite these strengths, fund management is still resource intensive and incurs costs relating to negotiating reporting frameworks. Establishing unrestricted funding relationships between donors and CSO is also based on trust and prior evidence of effectiveness. This type of funding arrangement typically takes many years and requires considerable track record.

Outsourced funding mechanisms

Outsourced fund management functions can play an effective role in enabling donors to provide funding to a large number of CSOs and provide more capacity building support than donors could otherwise deliver on their own. Equally, while challenge funds are perceived as more resource intensive and costly to administer rather than unrestricted funding mechanisms, they appear to be successful in contributing to a range of equity objectives. An Independent ICAI found that outsourcing fund managements mechanisms results in effective learning within DFID.²⁶

Multi-donor funding mechanisms

Multi-donor funding can be cost-effective since the administrative burden of these costs is shared by pooling resources. Pursuing efficiency savings is consistent with the Paris Declaration on Aid Effectiveness and allows donors to leverage the influence of different countries and knowledge networks. Multi-donor mechanisms also offer some challenges. Donors typically cede some level of control of the mechanism, however there are examples where this kind of compromise leads to different views concerning how the mechanism should work and what its ultimate objectives are. The efficiency by which decisions are made and executed can also be affected by unwieldy management structures and weak lines of communication.

Funding through embassies

Direct funding to NGOs through donor embassies has a number of tangible advantages. Embassy staff are closer to CSOs that are delivering in counties and this type of funding can be flexibly applied to respond to changing needs and emerging opportunities. The relatively less formal mechanisms by which civil society funding is accessed through embassies includes efficiency savings, as they are typically not subject to the same procurement

²⁶ 'DFID's use of Contractors to Deliver Aid Programmes', ICAI, May 2013. <http://icai.independent.gov.uk/wp-content/uploads/2010/11/ICAI-REPORT-DFIDs-Use-of-Contractors-to-Deliver-Aid-Programmes.pdf>

process associated with larger funding mechanisms. The disadvantages of funding through embassies also relate to their proximity to specific CSOs and the ability of individuals within embassies to successfully diagnosis priorities. An inaccurate diagnosis of needs can undermine coherence and the strategic added value of this type of funding.

4.3 Useful practise for improving and assessing VfM of different funding mechanisms

The review found no single approach that delivered a robust assessment of the VfM of different funding arrangement yet there are elements of useful practise from the review that could be considered across all funding arrangements. The size (value) and risk profile of the specific funding mechanism should be the key driver that informs how much resource is devoted towards assessing VfM, yet it should be possible to assess VfM of funding for all types of funding mechanisms. The options presented below explore this in more detail

The option below also can help improve VfM over the lifetime of a funding mechanism. While these options have different implications in terms of timing and resourcing requirements, they can typically be adapted. For example, VfM audits can be expensive if they are conducted through external service providers, yet these same audit approaches could be adapted and applied internally by projects of Fund Managers on an on-going basis. Equally, a full scale evaluation may not be appropriate for assessing the VfM of a small project, yet annual reviews should seek to understand the extent to which a funding mechanism is contributing to the delivery of the mechanism's objectives and make corrective recommendations where appropriate.

Clearly defining the Theory of Change

The importance of establishing a shared understanding of what success looks like and how it can be achieved is important across all funding mechanisms to ensure that they can be fairly assessed. Clearly defining the Theory of Change is particularly critical for those funding mechanisms that include multiple donors, often with competing development priorities and strategies. A well-developed Theory of Change can then be used to justify why some design and delivery decisions were made while also providing a sound basis for identifying elements that did not work/require improvement and if the programme delivered against objectives.

Including explicit VfM evaluation criteria that test the rationale, design and performance of the funding mechanism against objectives

Including explicit VfM assessment criteria are important not only for examining how well the mechanism delivered against the mechanisms' objectives, but also for considering the extent to which the funding mechanism was appropriate given the other options that donors could have considered. It is not surprising that the examples included in this review that provided relatively stronger evidence of VfM were those examples with some criteria/questions that assessed the VfM of the mechanism itself. However, none of the examples included in this review posed higher-level design questions to donors as to why a certain mechanism was deemed more appropriate than others given what the donors wanted to achieve. This is an evidence gap that may warrant further attention as DFID's considers the VfM of different funding mechanisms.

Applying management and measurement approaches to evidencing VfM

Typically management approaches includes reviewing processes, particularly procurement processes (e.g. minimising costs through effective procurement), performance management processes (e.g. learning from past performance to improve delivery), and cost management processes (e.g. understanding and managing costs in relation to performance drivers). Measurement approaches (where possible) typically involve interrogating unit costs - from activities through to the delivery of outcomes. Benchmarking and comparison of overheads can be useful in this regard. Fund mechanisms can also be encouraged to commission their own bespoke research to quantify and monetise the value of their results where appropriate (see examples from the AcT programme).

Use of VfM audits

The end of programme VfM audit of the STAR Ghana programme was the most comprehensive assessment of any of the fund mechanisms that were included in this review. DFID's use of VfM audits do not need to be limited to assessments at the end of implementation, as they can serve a valuable role in enhancing programme

improvements. A recent study for USAID²⁷ recommended using VfM audits that look at costs in relation to activities and outcomes and conducting VfM evaluations over the lifetime of different funding mechanisms to maximise performance by the Fund Managers.

Evidencing key decisions from the selection of the funding mechanism through the delivery of results

One of the VfM evidence gaps is how donors weigh and select amongst the different funding mechanism options that are available. This same data gap applies when trying to assess how Fund Managers and CSO recipients decide how they make different design and investment decisions. A relevant recommendation from the 2014 PPA Evaluation Report is to encourage the development of governance / decision-making frameworks to build evidence of the decisions about the use of funding that represent best VfM in the context of the viable options that are available at the time. Key decisions could then be documented and reported at each stage in the lifecycle of a particular funding mechanism to show the extent to which decisions about how the type and scale of value generated through the mechanism has driven decisions about the type and scale of costs that are incurred.

²⁷ 'A New Model for Development: USAID Management & Process Reform'. June 2014., Page 6. Authors not credited.

Annex A: Terms of Reference

Title: What does the evidence tell us about the VFM of funding mechanisms for donors to fund CSOs?

Purpose:

To inform its broader review of how DFID engages with civil society organisations, DFID wants to consider the Value for Money (VfM) of different mechanisms that donors currently use and have used in the recent past to fund CSOs. In order to do this, DFID needs to first learn from the various methods used to measure the VfM of funding mechanisms for CSOs, followed by a summary of the findings and conclusions produced.

Timing: This report needs to be completed by 18 August

DFID Lead: Anna Downs

Useful documents

- Evidence spread sheet developed by ISD
- DFID Smart guide on VfM
- Coffey presentation

Definitions:

VfM: VfM in DFID means that we maximise the impact of each pound spent to improve poor people's lives. See Smart guide on VfM in DFID.

Funding mechanisms: DFID understands 'funding mechanisms' to include both the different types of conditions attached to funding (e.g. restricted funding vs. unrestricted funding) and how funds are managed (e.g. internal DFID programme managers vs. outsourced Fund Manager).

Length: Information should be concisely summarised and the report must not exceed 25 pages (to include key annexes).

Scope of work:

Recommendations will not be presented in this report since this is a desk-based review of existing evaluation evidence. The coverage of the review and the report's findings will, to a large extent, depend on quality and detail of existing analysis and evidence. Additionally, follow up interviews and further analysis will be required to identify gaps and weak evidence. This is outside the remit of the ToR and the time available for the review.

Approach:

The PEAKS report will be informed by a desk-based review of documentary evidence. Completed reviews, assessment and evaluations of the value for money of different donor implemented funding mechanisms will serve as the key data source for this review. It is important to note that the extent to which the VfM of funding mechanisms have been examined in the available evidence will affect the depth and breadth of examples that inform the PEAKS report.²⁸

Proposed structure – to be discussed with author and refined

- **Executive summary**

The Executive Summary will be limited to two pages and include a summary of the review's purpose, approach and key findings.

- **Intro and definitions**

²⁸ The consultant will be responsible for identifying publically available reviews, assessment and evaluations of CSO funding mechanisms, however, DFID's support to secure relevant DFID-funded evaluations for this review would ensure coverage of DFID's own relevant evidence.

The ‘Introduction’s and ‘Definitions’ section of the report will present an overview of typologies of different types of funding mechanisms that emerged over the course of the review. An overview of how different donors define and interpret value for money will also be presented.

Summary of Findings of Funding mechanisms

Findings will be divided into three key sections (and subject to further refinement over the course of the review).

First section: The report’s summary of findings sections will first discuss the findings from a rapid evidence review of the extent to which the VfM of different funding mechanisms has been examined. Relevant information may come from a range of possible sources including DFID, other bi-lateral donors, consultancies and CSOs. All contributing literature will be referenced in an annex.

Second section: the report will present the range of different donors’ funding mechanisms, including both restricted and unrestricted funding modalities and the roles that fund managers serve; from ‘light touch’ fund managers to fund managers with extensive capacity building or interventionist remits (e.g. facilitating coalition work).

Third Section The report will then proceed to identify how the VfM of different funding mechanisms has been assessed through the respective evaluation reports. The findings will be organised by the different typologies of funding mechanisms, presenting a summary of the key strengths and weaknesses of different funding mechanisms and the methods that were used for assessing VfM.

Key review questions to be answered:

1. What are the options for measuring the VfM of different CSO funding mechanisms?

This question will be answered by summarising the different ways in which the VfM of different CSO funding mechanisms have been assessed together with a rapid appraisal of which ones seems most and least effective in what they were trying to achieve. The deliverable will effectively present ‘options’ depending on how DFID wants to support CSOs.

(Note: Not looking at larger question of how to measure VfM in the future but at practical ways can measure this now for this review given information available. This section could look at how the VfM of different CSO funding mechanisms have been assessed by other donors and DFID.)

2. Given the considerations discussed in part 1, what are the recommendations for how DFID can practically measure VfM of funding mechanisms?

The review will not be able to make recommendations for how DFID can practically measure its existing funding mechanisms in a way that captures value beyond identifying if funding mechanisms achieved what they set out to achieve. The review can, however, make some broad recommendations of different approaches that would suit different types of funding mechanisms.

3. What is the evidence of the VfM of different funding mechanisms?

This question will be answered by summarising the reliable and accurate evidence used for assessing each of the different funding mechanisms based on information that is available in reports. Relevant information will be presented across each of the main types of funding mechanisms.

*NB that appraisals of DFID-funded mechanisms of VfM should be conducted retrospectively (where appropriate) against DFID’s current five objectives for working with CSOs as articulated in the Programme Partnership Arrangements (PPA) Theory of Change diagram from the 2014 PPA Evaluation Strategy. The five objectives are to:

- i. provide goods and services to the poor, particularly the hard to reach;
- ii. help people in developing countries hold governments and others to account and influence decisions that affect poor people’s lives;
- iii. support poor people to do things for themselves;
- iv. build support for development by encouraging UK citizens; and
- v. build and maintain the capacity and space for an active civil society.

Appraisals of non DFID-funded mechanisms will not be assessed in this way.

Annex B: List of resources

1. '2014 Annual Review of the Federal Public Administration Reform Programme: Nigeria'. ATOS Consulting limited, June 2014.
2. '2013 Annual Review of the Federal Public Administration Reform Programme: Nigeria'. (Nigeria), ATOS Consulting limited, June 2013.
3. '2013 draft Evaluation Report of the Programme Partnership Arrangements (PPAs)', Coffey International, 2015.
4. 'A New Model for Development: USAID Management & Process Reform'. USAID, June 2014.
5. 'A Study of Monitoring and Evaluation in Six Norwegian Civil Society Organisations'. NORAD, 2012
6. 'Accountability in Tanzania – Mid Term Review'. MacDonald, Niel and Isabel Vogel. December, 2012.
7. 'Civil Society, aid, and development: a cross country analysis'. Ministry of Foreign Affairs of the Netherlands, June 2012.
8. 'Civil Society engagement evaluation: How well is AusAID helping civil society contribute to the development of effective states?' AUSAid Office of Development Effectiveness, June 2009.
9. 'Civil Society Policy and Practice in Donor Agencies'. Janice Griffin and Ruth Judge. GSDRC, February 2010. Accessed 25/08/15:
[https://webgate.ec.europa.eu/fpfis/mwikis/aidco/images/a/ab/Donor_policy_and_practice_final_report_for_ext_circulation_mar_2010_\(3\).pdf](https://webgate.ec.europa.eu/fpfis/mwikis/aidco/images/a/ab/Donor_policy_and_practice_final_report_for_ext_circulation_mar_2010_(3).pdf)
10. 'Darfur Community Peace and Stability Fund Impact Assessment: DFID Sudan'. Coffey International, December 2012.
11. 'DFID's use of Contractors to Deliver Aid Programmes', ICAI, May 2013. Accessed 12/08/2015:
<http://icai.independent.gov.uk/wp-content/uploads/2010/11/ICAI-REPORT-DFIDs-Use-of-Contractors-to-Deliver-Aid-Programmes.pdf>
12. 'Evaluation. Complementarity in Finland's Development Policy and Cooperation. A Case study of complementarity in the NGO instruments. Evaluation Report 2013'. Ministry for Foreign Affairs of Finland, 2013.
13. 'Evaluation of the Public Policy Information, Monitoring and Advocacy (PPIMA) project in Rwanda'. Ali Dastgeer, Andre' Bourque, Alexis Kimenyi, Indvelop AB in cooperation with GRM, August 2012.
14. 'Evaluation of the Common Ground Initiative – Comic Relief and DFID'. Chapman, Jennifer, Celia Marshall with Tony Dogbe, Fletcher Tembo, Roldolfo Lewin and Janet Chapman, July 2014.
15. 'Evaluation of the School Sanitation and Village Sanitation Programme (EVA Programme)'. Prepared by WSA, 2011.
16. Evaluation of thematic results achieved and demonstrated within the Programa de Acoes para uma Governacao Inclusiva e Respnisabel (AGIR)'. Holmberg, Annica, Jose Jaime Macuane and Padil Salimo, September 2014.
17. 'Final Evaluation of the Civil Society Challenge Fund, Final Evaluation' IOD Parc, July 2015.
18. 'ICAI's Approach to Effectiveness and VfM'. ICAI, November 2011.
19. 'Independent Impact Assessment of the Chars Livelihoods Programme. Phase 1'. HTSPE Limited in association with Verulam Associates Bangladesh Ltd, August 2011.
20. 'Joint Evaluation of Support to Civil Society Engagement in Policy Dialogue'. ITAD and COWI, November 2012.
21. 'Mid Term Evaluation of the Global Poverty Action Fund (GPAF)'. Coffey International, 2014.
22. 'Mid Term Review of the Project Tracking Trends in Ethiopia's Civil Society Project (TECS)'. Corelia, Beatriz and Yoseph Endeshaw, July 2012.

23. 'Partnering with Civil Society. 12 Lessons from DAC Peer Reviews'. OECD, 2012.
24. 'Review of Irish Aid's Programme Grant Mechanisms – Irish Aid'. Coffey International, June 2015.
25. 'Support to Civil Society Engagement in Policy Dialogue. Synthesis Report'. Sida, January 2013.
26. 'Supporting Demand-Side Accountability in Tanzania: Is AcT helping CSO Partners to become more effective in achieving change?' Simon Hearn and Harry Jones, Overseas Development Institute, March 2011.
27. 'Study on Support to Civil Society through Multi-Donor Funds. Final report'. INTRAC, January 2014.
28. 'Useful Patchwork. Direct Funding of Local NGOs by Netherlands Embassies 2006-2012'. Ministry of Foreign Affairs of the Netherlands, March 2014.
29. 'VFM Audit of the Strengthening Transparency Accountability and Responsiveness (STAR)', Ernst and Young, 2014.
30. 'Working Beyond Government: Evaluation of AusAID's engagement with civil society in developing countries'. AusAid Office of Development Effectiveness, October 2011.