### Audit Pass Note 6: Reporting Costs and Results

<table>
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<tr>
<th>Control point</th>
<th>How to maximize the score</th>
<th>What may lead to losing points?</th>
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| 6.1 The programme produces a report at least annually which describes results to date. (Must) | - Annual results are documented in a report that provides complete information on most qualitative and quantitative results that are relevant at the time of reporting.  
- The report is clear to understand.  
- The report outlines progress towards sustainable results for all market actors and beneficiaries (e.g., profit, incentives, verbal commitment, expansion plans).  
- The report contains a list of all public and private funded programmes who have contributed to achievement of results.  
- Where results are also contributed by others, it is specified which other programmes/actors have contributed to the change. | - The reported quantitative results contain a mix of actual and projected numbers and there is not a clear distinction between the two.  
- The reported results are based on insufficient evidence which is not mentioned. E.g., results for a large population are extrapolated from findings from a very small sample size, and this is not explicit in the report.  
- The report fails to mention either private or public programme contribution.  
- No qualitative progress or results are reported. |
| 6.2 Results of gender impact are reported. (Rec) | - The annual report includes gender differentiated results (in both qualitative and quantitative terms). | - Annual report only includes gender disaggregated data without any explanation which is important in understanding the impact on gender for relevant interventions/sectors/programme. |
| 6.3 Results of systemic change are reported. (Rec) | - The annual report includes quantitative and/or qualitative information on systemic changes that have occurred due to the programme.  
- Systemic change results are included for market actors as well as programme beneficiaries.  
- The results and expenditure are publicly available through avenues such as the programme website, funder’s website, or aid transparency databases. They may also be reported in separate reports. | - Annual report does not include any results on systemic change even though it has been assessed.  
- The annual report includes gender differentiated results (in both qualitative and quantitative terms).  
- The report is not publicly available.  
- The public report does not include aggregated expenditures. |
| 6.4 Results are published. | | |

**NOTE:**

Programmes are only expected to report on what has already happened. For example, if there is no beneficiary impact yet, then they do not need to report it; or if there is no systemic change yet, then they do not need to report it.