

1. Overview

M4C	2012-2016	
Audit visit dates	16 – 20 November 2014	
Overall final ratings ¹	MUST	434/470 = 92%
	RECOMMENDED	84.5/100 = 85%
Coverage	Maize, Jute, Chili, Onion, Mustard and Groundnut sectors Excludes the Transport, Handicrafts, Finance and Rice sectors All control points checked	
DCED Standard	Version VI, January 2013	

Signed:



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¹ An overall rating of 100% implies that the project meets the compliance criteria and has a strong measurement system of acceptable quality within the boundaries of what the programme has set itself to measure, not that it is has a perfect measurement system.

2. Key Audit Findings

Articulating the Results Chain	
Results chains have been articulated for each intervention. There is documentation supporting the logic of the results chain. Staff can describe the assumptions underpinning the logic in the results chain and can explain why they expect the changes to be sustainable. Staff can explain how they use results chains in their works. Key partners can describe the logic of the intervention. System is in place for reviewing the results chains annually, and is almost consistently observed. Systemic change is included in the results chain in the form of imitation (e.g., copying, crowding in). Staff are able to explain the risks of displacement, and why displacement of producers was unlikely given growing markets for the target crop.	There are a few discrepancies in terms of clarity in the results chain boxes as well as logical orders of the results chains. The assumptions underlying the results chains are sometimes not documented, and nor is the assessment of likelihoods of sustainability of the intervention. Justification for results chain changes and risks of displacement at the farmer level are not always documented.
Defining Indicators of Change	
There are relevant indicators for each result chain boxes. The relevant universal impact indicators are included where appropriate. Mid-level and senior level staff can describe indicators and have used them to inform implementation. The impacts are realistically projected for key quantitative indicators to appropriate date with clear assumption and calculation.	Some indicators are worded generically. In a few places the source of an assumption for a projection is not listed.
Measuring Changes in Indicators	
Baselines have been collected for all interventions. A detailed measurement plan is in place to collect information. It specifies dates, responsibilities and methods. Measurement of indicators conformed to good practices, with comprehensive quality control. Qualitative information is collected through observation by field staff, case studies, and special studies. The early signs of impact assessment (ESIA) and impact assessment (IA) studies capture knowledge, attitude, practice and relationships.	M4C does not use panel surveys (i.e. using the same samples for the ESIA and IA as in the baseline). The samples are drawn again for both the treatment and control groups during the ESIA and IA. However, the original baseline information is used to represent the initial state of both treatment and control farmers, although the representativeness of the initial baseline information for both groups is unclear. A few minor errors were made in describing the timing of, and tools for, measurement. Qualitative information collection does not always determine why a change did or did not happen at the farmer level.
Estimating Attributable Changes	
A plan for estimating attributable changes at the farmer level exists and is described in the MRM manual. It outlines the sample sizes for the treatment and control groups, as well as the measurement method (quasi-experimental	As discussed above, the baseline information used might not be representative. In addition, apart from confirming changes are happening along the results chain, M4C does not check the reasons that service providers have decided to change their behaviour

<p>design using a difference in difference approach to be conducted during an impact assessment after the second year). M4C also checks the progression of the changes outlined in the results chain to confirm they are happening. Sampling strategies, sizes and the quality control measures of Impact Assessments conform to good practices.</p>	<p>(such as their decision to launch a new product or service) and the contribution of M4C to those changes. However, the causal links are often relatively straightforward.</p>
<p>Capturing Wider Changes in the System or Market</p>	
<p>There is a written plan in place to measure imitation (crowding in and copying) at the intervention level. In addition, at the project level, M4C has defined indicators of systemic change around the 'adopt, adapt, expand and respond' model. The measurement of crowding and copying has not yet occurred. It will be captured during future Impact Assessments.</p>	<p>The written plan does not clearly specify the methods that are planned for measuring indirect impacts at the beneficiary level.</p>
<p>Tracking Programme Costs</p>	
<p>All costs are tracked annually and cumulatively. The operational costs are tracked for each sector and intervention.</p>	
<p>Reporting Results</p>	
<p>M4C has a documented system to estimate and report results. The system takes overlap into account within and across sectors. Private sector contributions are acknowledged. M4C also disaggregates the access outreach by gender and also conducting an annual WEE study to further exploring changes in women's economic empowerment as results of M4C interventions.</p>	<p>There is a minor mistake in overlap calculation for one of the Jute interventions. The progress reports prepared for donors are not publicly available.</p>
<p>Managing the System for Results Measurement</p>	
<p>A plan exists to incorporate MRM into management decision-making. Staff participate in monthly and six monthly review meetings and an annual MRM event. All staff have access to a MRM manual that documents how to implement the system. Staff can explain how they used the information for decision-making. Tasks and responsibilities for results measurement are well documented. M4C and sub-contractor staff have strong capacity in results measurement. There is some flexibility in how the budget for MRM is spent. System is institutionalised.</p>	<p>The MRM budget has not always been adequate to meet the required sample sizes in some studies. In the coming years, M4C has a lot of MRM requirements that seem likely to pose a challenge given its current MRM budget.</p>

Final ratings

“Must” control points:

Percentage	Description	Programme Rating
91-100	Strong results measurement system	✓
81-90	Reasonable results measurement system	
71-80	Moderate results measurement system	
61-70	Moderate results measurement system with notable weaknesses	
51-60	Weak results measurement system	
41-50	Weak results measurement system	
31-40	Weak results measurement system	
21-30	Weak results measurement system	
11-20	Weak results measurement system	
0-10	Weak results measurement system	

“Recommended” control points:

Percentage	Description	Programme Rating
81-100	Results measurement system with strong additional features	✓
61-80	Results measurement system with some additional features	
41-60	Results measurement system with some additional features	
21-40	Results measurement system with few additional features	
0-20	Results measurement system with few additional features	

3. Brief Review of the Programme and Measurement System

Focus of M4C

The Making Markets Work for the Jamuna, Padma and Teesta Chars (M4C) project operates on riverine islands (known as the *chars*) formed through silt deposition and erosion by the three major rivers in northern and north-western Bangladesh. M4C is being implemented by SwissContact and Practical Action in collaboration with Rural Development Academy, Bogra in partnership with three Bangladeshi sub-contractors: National Development Programme (NDP), SKS Foundation and Innovision Consulting Limited. Mandated by the Swiss Agency for Development and Cooperation (SDC) and Ministry of Local Government and Rural Development Cooperatives, it uses a market systems development methodology in the design and execution of its activities. To date, M4C has focused on 10 sectors. Of these, they restricted the scope of this audit to the sectors that were the most developed and focused on agricultural sectors: Maize, Jute, Chili, Onion, Mustard and Groundnut. The project duration is from June 2012 to November 2016. The total project budget is CHF 7,390,000.

Objectives of M4C

The goal of M4C is “improve the market systems for the poor people, living on the chars of ten districts in Northern and North Western Bangladesh, thus opening up new opportunities for employment and income generation.” M4C aims to generate an accumulated net income increase of CHF 9 million for 60,000 poor char households, and reduce vulnerability by creating access to 150,000 labour days. Other aims include reducing the vulnerability of char-dwellers and economically empowering women.

Key elements of the M4C MRM System

M4C's MRM system includes a number of elements. It develops sector-level and intervention-level results chains that it uses to outline its expected theory of changes. M4C aggregates its results across its sectors and interventions and reports them through semi-annual and annual reports to its donor. Regular monitoring is conducted by M4C staff and its sub-contractors, as described below. M4C collects monitoring information through its team, its subcontractors, through its partners (e.g. retailers, traders and companies) and through periodic quantitative and qualitative studies (conducted in-house and with the help of outsourced organization). To date, M4C has conducted sector-level baselines that it uses for all of the interventions in that sector. It then conducts an early signs of impact assessment (ESIA) study after the end of the first year of activities in a sector to measure changes in intervention indicators and estimate the impact of its active interventions. The ESIA assesses several ratios that are used to estimate impact, including an access to usage ratio and usage to benefit ratio. M4C uses the findings of the ESIA to project its impacts for reporting in its donor reports. After the second year of an intervention, M4C conducts an impact assessment. The findings of the IA are presented to its donor as achieved results.

M4C uses producer groups as an important element of its strategy. Given the remoteness of the Chars and consequential high transaction costs, producer groups help to increase the attractiveness for the private sector of serving this population. M4C views producer groups as a *pre-condition intervention*, which improves the success of its other activities. Consequently, M4C only measures the activities and outputs of producer group facilitation directly in its monitoring plans, as measurement of the outcomes and impacts created in part by the producer groups will be captured in its other results chains such as input and output market interventions that link market actors to the producer groups.

Cross-Cutting Themes

M4C has two crosscutting themes that it incorporates in its programming:

- *Women's Economic Empowerment (WEE)*. M4C has actively pursued a focus on WEE. It has collaborated in the commissioning of a DCED case study² that documented its approach. It conducts an annual WEE study to document the status of its female beneficiaries.
- *Disaster Risk Reduction*. M4C considers the risks inherent in each of its interventions. It outlines in each intervention plan relevant DRR issues.

Management Structure

A General Manager heads the team responsible for implementing M4C. She oversees two components. One, headed by a Director, Admin & Finance, oversees the project's financial and administrative tasks. The second, headed by a Market Development Director (MDD), is responsible for implementing interventions and conducting MRM via a team of Market Development/MRM Managers, Market Development/MRM Specialists and officers. Within this second area, M4C works with three sub-contractors. These sub-contractors have varying responsibility for monitoring and results measurement (MRM). M4C takes the lead on implementation and MRM for three of the sectors of focus under this audit: maize, chilli and jute. Their staff manage the results chains and related monitoring. The sub-contractors NDP and SKS have project managers and field officers who are responsible for implementing producer group-related activities and for collecting a minimal amount of information on the producer groups and their members. For the other three sectors of focus under this audit, onion, groundnuts and mustard, the sub-contractor Innovision Consulting Limited is responsible for implementing all interventions and MRM, with the support of some local NGOs for facilitating producer groups. Innovision has a Team Leader, MRM Officers, MRM Back-Stopper and Sector Coordinators that it uses to conduct this work. M4C and Innovision closely collaborate during implementation and MRM activities, through six-monthly and monthly meetings and communicating frequently in-between.

Managing the System

M4C uses a series of management structures to share information within the team. Respective team members hold monthly meetings with sub-contractors and then the entire market development team meet on a monthly basis during which progress in implementing the interventions is shared and adjustments to plans are noted. A six-monthly review meeting (6MRM) is held in which the M4C team along with representatives of sub-contractors gather to review the progress of the entire system. M4C also holds a bi-annual MRM week, in which all MRM materials are reviewed and revised based on the ESIA and IA findings.

History of Applying the DCED Standard

The tender documents for M4C required alignment with the DCED Standard, and project has been working towards compliance since inception. Prior to requesting this audit, M4C contracted a pre-audit review that was conducted by a consultant familiar with the DCED Standard.

4. Summary of the audit process

This audit was a partial audit. It covered active interventions in six sectors (maize, chilli, jute, onion, groundnut and mustard). It excluded two planned interventions (which have not been initiated) in the aforementioned sectors as well as the transport, handicrafts, finance and rice sectors since these

² Erin Markel. *Measuring Women's Economic Empowerment in Private Sector Development Guidelines for Practitioners*. Donor Committee for Enterprise Development. July 2014.

sectors are still in the pilot testing stage. The original design of M4C is focused only on agricultural sectors.

The audit has reviewed representative samples of the above scope. A two-stage randomization process was used, at sector and intervention level. By calculating the square root (rounded up) of the 6 sectors, the auditors determined that three sectors should be reviewed. Given that M4C directly manages the MRM system for three sectors and sub-contracts the management for three others, it was important to review both. The three sectors (maize, chilli and jute) that M4C directly manages have had a longer history of implementation and greater results to date, so it was important to place greater emphasis on their review. Therefore the audit conducted a stratified sample selection process, in which the following two sectors were selected at random: maize and jute. One was selected at random from the other set of sectors: onion. Within each of the selected sectors, the audit then reviewed the square root (rounded up) of the number of sectors, with a minimum number to review of three. This resulted in three interventions being selected for each sector. The list of resulting interventions is provided here:

Sector	Interventions
Maize	MzA1a: Promotion and distribution of quality inputs (seeds, micronutrients and crop protection solutions)
	MzB1a: Introduction of maize contract farming model
	MzB2a: Expansion of maize contract farming model
Jute	JuA1a: Testing and promotion of char-suitable jute cultivation (and post-harvest) practices
	JuA2c: Promotion and distribution of quality inputs (mixed fertilisers, micronutrients and crop protection solutions)
	JuC1a: Formation of producer groups and sales & service centers (SSC)
Onion	OnA2a: Promotion and distribution of quality inputs (seeds, micronutrients and crop protection solutions)
	OnB2a: Promotion of improved post-harvest practices
	OnC2a: Formation of producer groups and sales & service centers (SSC)

For each audited intervention, the audit reviewed the results chains, MRM plan, supporting calculations, impact calculations, results chain review log, relevant sector-level baselines, early signs of impact assessments and impact assessments (where available). The audit considered the sector strategy, the sector logic, the intervention report (for completed interventions), and other relevant studies. For M4C as a programme, the audit reviewed the MRM manual, semester and annual progress reports, job descriptions, the organizational chart, background research (e.g. sector analysis and special studies), the list of interventions, intervention plans and the impact aggregation system. A full list of the documents reviewed is included as Annex 3.

For M4C as a project, interviews were held with M4C's General Manager, Market Development Director, MRM Manager, Admin & Finance Director, Market Development Manager/Coordinator, Specialist and the Market Development Officer-Gender. For the selected interventions, interviews were held with the Market Development Specialists, MRM Officers, Innovision's Team Leader, MRM Backstopper, Sector Coordinator and MRM Officer; the Executive Director and Team Leader of Grameen Bikash Foundation (a private agency that conducted research for M4C); Project Managers from the sub-contractors (NDP, SKS Foundation), and intervention partners (NAFFCO Group and Auto Crop Care Limited). The list of people who were interviewed is included in Annex 4.

5. Detailed scoring of the Control Points

The programme scored 434/470 points for the MUST control points and scores 84.5/100 for the RECOMMENDED control points. The maximum scores have been adjusted to exclude the “Not Applicable” compliance criteria. All compliance criteria were verified.

Control Point	M/R	Max. Score	Rating	Justification
Section 1: Articulating the Results Chain				
1.1 An appropriate, sufficiently detailed and logical results chain(s) is articulated explicitly for each of the interventions.	M	30	27	<ul style="list-style-type: none"> • A results chain has been established for each intervention linking activities to changes at impact level. • There are minor discrepancies in logical orders and descriptions of the results chain boxes.
1.2 Each results chain is supported by adequate research and analysis.	M	30	26	<ul style="list-style-type: none"> • There is documentation explaining the logic of the results chain. • Staff can describe the assumptions underpinning the logic in the results chain. However, a few key assumptions are not documented. • Staff could explain why they expected the results chain to be sustainable. However, in most of the interventions, the explanation is not documented.
1.3 Mid and senior level programme staff are familiar with the results chain(s) and use them to guide their activities; key partners can explain the logic of interventions.	M	30	30	<ul style="list-style-type: none"> • Staff are able to describe the results chain and how they have used it to guide their activities. • Key partners SEMCO and ACCL can describe the logic of the intervention as articulated in the results chain.
1.4 The results chain(s) are regularly reviewed to reflect changes in the programme strategy, external players and the programme circumstances.	M	20	18	<ul style="list-style-type: none"> • The results chains are reviewed at least annually. • The justifications for changes are not always documented.
1.5 The results chain(s) include the results of broader systemic change at key levels.	REC	10	10	<ul style="list-style-type: none"> • The results chains include the results of copying and crowding in where appropriate.
1.6 The research and analysis underlying the results chain(s) take into account the risk of displacement.	REC	10	8	<ul style="list-style-type: none"> • Staff are able to explain the risks of displacement. • The risk of displacement at the farmer level (as opposed to the employee level) is not documented.
Section 2: Defining Indicators of Change				
2.1 There is at least one relevant indicator associated	M	20	19	<ul style="list-style-type: none"> • Indicators are established for all changes in the results chains.

with each key change described in the results chain(s).				<ul style="list-style-type: none"> Indicators are relevant and appropriate. Some indicators are worded generically. For example, “area coverage” and “terms and conditions”.
2.2 The universal impact indicators are included in the relevant results chain(s).	M	10	10	<ul style="list-style-type: none"> The universal impact indicators measuring net additional income and scale are included. Job creation is also included in the maize sector. An explanation is given in the project document for not measuring job creation outside the maize sector.
2.3 There are specific Indicators that enable the assessment of sustainability of results.	M	20	20	<ul style="list-style-type: none"> There are appropriate indicators to assess the sustainability of results.
2.4 Mid and senior level programme staff understand the indicators and how they illustrate programme progress.	M	20	20	<ul style="list-style-type: none"> Mid-level and senior level staff can describe indicators and have used them to inform implementation.
2.5 Anticipated impacts are realistically projected for key quantitative indicators to appropriate dates.	REC	30	28	<ul style="list-style-type: none"> The impacts are realistically projected for key quantitative indicators to appropriate date with clear calculation. In a few places the source of an assumption for a projection is not listed
Section 3: Measuring Changes in Indicators				
3.1 Baseline information on key indicators is collected.	M	20	11	<ul style="list-style-type: none"> Baseline information on key indicators is collected. M4C does not use panel surveys. The baseline for farmers was collected for multiple interventions in the sector prior to the beginning of the intervention such that treatment farmers were unknown at the time. M4C did not survey the same sample farmers in its ESIA and IA as it did in the baseline. Rather, new samples are drawn for the both treatment and control groups during the ESIA and IA. However, the original baseline is used to represent the initial state of both treatment and control farmers, but the representativeness of the baseline for both groups is unclear. M4C does not try to verify the baseline figures when it conducts its ESIA and IA.

				<ul style="list-style-type: none"> In the case of the Jute sector, the size of the baseline sample was smaller than what it should have been if applying the procedure outlined in M4C's MRM manual.
3.2 Information for each indicator is collected using methods that conform to good research practices.	M	40	39	<ul style="list-style-type: none"> A detailed measurement plan is in place to collect information. It specifies dates, responsibilities and methods. Measurement of indicators conformed to good practices, with comprehensive quality control. Measurement is done every year through Early Signs of Impact Assessment and Impact Assessment surveys. A few minor errors were made in accurately describing the timing and tools to be used for measurement.
3.3 Qualitative information on changes at various levels of the results chain is gathered.	M	20	18	<ul style="list-style-type: none"> A lot of qualitative information is collected through observation by field staff, case studies, and special studies. The ESIA and IA capture knowledge, attitude, practice and relationships. The qualitative information collection sometimes omits to capture the reasons why access does not lead to usage for some farmers.
3.4 Reported changes in indicators that are extrapolated from pilot figure are regularly verified.	REC	N/A	N/A	<ul style="list-style-type: none"> Not applicable.
Section 4: Estimating Attributable Changes				
4.1 Attributable changes in all key indicators in the results chains are estimated using methods that conform to established good practice.	M	50	38	<ul style="list-style-type: none"> A plan for estimating attributable changes at the farmer level exists and is described in the MRM manual. It outlines the sample sizes and method for the treatment and control groups, as well as the measurement method (quasi-experimental design using a difference in difference approach to be conducted during an impact assessment after the second year). M4C conducts an Early Signs of Impact Assessment after the first year, using a substantial sample, to gain early insights on changes, but it reports these findings as projected rather than as actual. Actual findings are only reported following the completion of the Impact Assessment. The ESIA and IA do not survey the

				<p>same sample of farmers that are surveyed during the baseline report. In the ESIA and IA, the treatment and control farmers are compared against the farmers in the baseline, which are not the same sample. However, it is not clear that M4C can assume the treatment and control farmers had the same yields, costs, and other variables as the baseline sample.</p> <ul style="list-style-type: none"> • M4C checks the progression of the changes outlined in the results chain to confirm they are happening. However, M4C does not have a formal plan to confirm why the changes are happening. • For maize, an IA has already been conducted. Sampling strategies and sizes were good, and the quality control methods chosen were comprehensive. Timing was appropriate. The IA's calculations were accurate and assumptions were noted. For other sectors, the impact assessments have not yet been completed.
Section 5: Capturing Wider Changes in the System or Market				
5.1 The results of systemic change at key levels in the results chain(s) are assessed.	REC	20	18	<ul style="list-style-type: none"> • There is a plan in place to measure imitation (crowding in and copying) at the intervention level. The plan includes indicators, dates and methods. The plan has not yet been put in place. • The methodology for measuring copying at farmer level (e.g., by using a snowball sample) is not clearly documented in M4C's materials, although it was explained clearly.
Section 6: Tracking Programme Costs				
6.1 Costs are tracked annually and cumulatively.	M	20	20	<ul style="list-style-type: none"> • All costs are tracked annually and cumulatively.
6.2 Costs are allocated by major component of the programme.	REC	20	20	<ul style="list-style-type: none"> • The operational costs are tracked for each sector and intervention.
7.1 The programme produces a report at least annually, which clearly and thoroughly describes results to date.	M	30	29	<ul style="list-style-type: none"> • M4C has a documented system to estimate and report results. The system takes overlap into account within and across sectors. • M4C reports its results in semester and

				<p>annual reports presented to its donor, which clearly detail income and outreach impacts (jobs are not reported up to this point and this is noted in the M4C project document). They report projected impact based on the findings of their ESIA's, then report the estimated actual impact in the subsequent year based on the findings of their IAs.</p> <ul style="list-style-type: none"> • In the jute intervention M4C did not account for the potential overlap between a year 1 and year 2 intervention conducted by different service providers in JuA1a and JuA2c. However, they have not yet reported the impacts of the jute interventions to donors. Also, their estimates were conservative because they assumed 100% overlap between the two interventions even though the actual overlap was less than that. Consequently this was not a material error. • The sector overlap estimate is based on a general area study that estimated cropping patterns and drew from field observations. It will be validated in 2015.
7.2 Contributions of other publicly funded programmes and private contributions are acknowledged.	M	10	10	<ul style="list-style-type: none"> • There are no other public sector projects working in the same sectors. • The reports recognize the contributions of M4C's private sector partners and the Chars Livelihood Programme (CLP).
7.3 Reported changes in key indicators are disaggregated by gender.	M	10	10	<ul style="list-style-type: none"> • M4C has carefully considered and documented its approach to measuring and disaggregating its results by gender. It has determined that disaggregating gender at household level is inappropriate given the intermingling of responsibilities and benefits. M4C disaggregates access outreach indicators and perform regular analysis on women's economic empowerment.
7.4 Results of systemic change and/or other indirect effects are reported.	REC	N/A	N/A	<ul style="list-style-type: none"> • Not applicable. M4C is planning to measure its indirect impacts starting from 2015.
7.5 Results are published.	REC	10	0	<ul style="list-style-type: none"> • M4C's progress reports are not publicly

				available.
Section 8: Managing the System for Results Measurement				
8.1 The programme has a clear system for results measurement through which findings are used in programme management and decision-making.	M	40	40	<ul style="list-style-type: none"> • The programme has a clear system for results measurement through which findings are used in programme management and decision-making. • M4C has an MRM manual that guides staff on how to implement the MRM system. It is available to all staff and sub-contractors and is updated periodically. • M4C staff are able to explain how they use the results of the MRM system to inform management decision-making.
8.2 The system is supported by sufficient human and financial resources.	M	30	29	<ul style="list-style-type: none"> • M4C budget is relatively flexible and permits additional spending where required. • However, the MRM budget has not always been adequate to meet the required sample sizes in some studies. For example, the sample for Onion, Mustard and Groundnut combined baseline was reduced from 67 to 60 farmers per sector. • In the coming years, M4C has a lot of MRM requirements e.g. impact assessment, women economic empowerment and other special studies that may pose a challenge given its current MRM budget of approximately 3.5% of the total project budget. • M4C team has strong capacity in MRM, and has done a good job of building the capacity of its subcontractors in spite of significant turnover in MRM positions. • Roles and responsibilities are appropriately documented and distributed within M4C. • Staff can accurately describe their roles and responsibilities related to MRM.
8.3 The system is integrated with the management of the programme.	M	20	20	<ul style="list-style-type: none"> • The system is institutionalised. • Staff consider result measurement tasks as part of their job.

6. Summary of key areas with potential for improvement

The following notes key areas with potential for improvement that were observed multiple times across the programme.

Measuring Changes in Indicators

Ensure that the baseline information collected is representative of the pre-intervention condition of treatment and control farmers. For example, by using methods such as recall during subsequent assessments (ESIA and IA) to triangulate the information collected during the general baseline study.

Estimating Attributable Changes

As discussed above, ensure that the baseline information used for DiD calculation is the representative pre-intervention condition of treatment and control farmers. An explicit strategy should be adopted for assessing M4C's contribution to behaviour changes by project partners (e.g., service providers).

Managing the System for Results Measurement

In the coming years, ensure that sufficient financial resources are allocated for required MRM-related activities.

Annexes

1. Overall and market specific ratings
2. Sector specific findings
3. List of documents reviewed
4. List of interviewed individuals