Developing Monitoring And Evaluation Framework for Budget Work Projects
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A HOW-TO GUIDE FOR PRACTITIONERS

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Acronyms

RBM: Results-based Management
ToC: Theory of Change
PMF: Performance Measurement Framework
PMP: Performance Monitoring Plan
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1.0/ About The Guide
In the emerging field of budget work, knowledge about what works and why is limited. Monitoring and evaluation of budget work projects therefore assumes critical importance. While monitoring and evaluation aids in efficient steering of projects towards value-added results and provides evidence of impact, it also helps us in being realistic about our expectations. However, the most critical argument for monitoring and evaluation is for ensuring transparency and accountability through our work, one that forms the very essence of budget work.

Taking cognizance of this fact, the National Foundation of India conducted a series of workshops with its six partner budget groups. Starting with a basic sensitisation of monitoring and evaluation, intensive partner-level workshops were organised to understand its nuances. An attempt was made to develop a hands-on monitoring and evaluation framework congruent to partners’ budget work. A cross-learning workshop was also organised with partners to share experiences, synthesise learnings and to chart a way forward. This guide is the product of the collaborative process undertaken by NFI with its partners on developing the framework for their budget work projects.
1.1/ Users Of The Guide

The purpose of developing this how-to guide is to enable budget work practitioners to develop and implement frameworks to aid monitoring and evaluation of their budget work projects.

It is envisaged that the guide would help budget work professionals in mapping the conceptual terrain of their work and develop a clear roadmap of what they seek to achieve through their work with distinct milestones and achievable results.

The guide has been developed as a handy reference for practitioners of budget work in developing simple and robust monitoring and evaluation frameworks for their budget work projects. Being focused on the ‘process’ of designing a monitoring and evaluation framework, the guide could be used by other development practitioners as well. Further, this note will be of special interest to experts in the field of policy analysis and advocacy, wherein it is difficult to demonstrate impact and isolate contribution in what is a dynamic, multi-stakeholder and complex working environment.
1.2/ Design Of The Guide

The note has been designed to be a workbook, enabling users to develop their own monitoring and evaluation frameworks by following an easy step-by-step process.

The guide first recapitulates the fundamental concepts related to projects, with examples, and reinforces their understanding of the user. It builds on this understanding to introduce the concept of theory of change and the process of developing one. It then details the concepts of monitoring and evaluation and presents a step-by-step process of arriving at a monitoring and evaluation framework congruent to the theory of change, providing pointers for implementation. The contents of the guidance note are logically connected and presented sequentially. Thus, following the structure and adhering to the process would be prerequisites for effective use of the guide. To “work” with the note would be the best way to put it to use.

However, the guide is also a first attempt of its kind and therefore remains a work in progress. Comments and suggestions to improve its contents and presentation would be much appreciated in making it more effective and relevant to users.
2.0
UNDERSTANDING PROJECT BASICS
In the development sector, the mainstay of our work is in the form of projects. We are constantly working on a variety of projects. These projects could be related to health, education, livelihoods, child rights depending on the mandate and mission of an organisation. In this chapter, we attempt at simplifying the fundamental concepts about a project and project-based approach, as this would help us in developing a better understanding of the basics of monitoring and evaluation.
2.1/ What is a Project?

To understand a project, let us take a look at what we do when we work on projects. Essentially, any project envisages a number of activities to be carried out over the course of the project period. It is these ‘activities’ that characterise a project and constitutes the main domain of work. In other words, activities are ‘what we do’ in a project and form the main field of action.

Let’s take the example of budget work. Budget groups engage in a number of activities such as research and analysis on budget issues, trainings and workshops and meetings with civil society groups and government officials and so on. The nature and type of activities may vary with organisations, based on the ‘projects’ that they are working on. One project may have one set of activities, while another project may call for a completely different set of activities. But eventually, the everyday translation of project implementation is in the form of ‘activities’.

We know that the activities we implement in any project are not random. When we design a project, we plan the activities keeping in mind a specific purpose or objective. What this objective is depends on what the project seeks to achieve, and may differ from project to project. However, every project has a ‘specific objective’.

Another aspect that characterises a project is its duration. Each project has a ‘definite start’ and a ‘definite end’. What is being sought as the objective is to be achieved within the stated project period. We do not speak of projects extending indefinitely, do we? Can we say that the specific objective is to be achieved in the specific time?

Last but not the least, what about the ‘resources’—financial, human and physical— that we employ to implement the activities in a project?

Are they also fixed? The answer is yes. A resource, by definition, is scarce and has alternative use. We therefore have resources apportioned to meet project requirements that are very ‘specific’ in use. Likewise, it follows that resources are deployed in a project according to what is best needed for attaining a specific objective within a specified time.
To put it simply, what a project seeks to achieve is a certain objective within a specified time, using fixed resources and by carrying out certain specific activities. Or can we say that, a ‘project’ is:

“A set of activities implemented in a specific time and with specific resources to achieve a specific objective”

You could define it differently as
So far we know that each project has a set of activities that are executed within a specified time, using given resources. And these activities, we also know, are directed towards realizing a particular objective. The moot question remains whether it is one ‘objective’ or multiple ‘objectives’? Or, to put it differently, how many ‘objectives’ should a project have? What is this elusive objective that we speak of?

Etymologically speaking, the word objective has always been contrasted with subjective, or that which is based and influenced by personal bias, feelings, tastes and opinions. To put it simply, an objective is considered to denote that which is precise, specific and definite. Therefore, there is no plural for the noun ‘objective’. An objective is simply a single objective.

In project parlance, we often use and come across the term ‘project objectives’. This is incorrect usage and against the spirit of a ‘project-based approach’. Projects are essentially about breaking down a large problem into its smaller constituent parts, such that each problem is addressed one at a time in a single project. It is not about tackling all problems at once through a one-size-fits-all approach. A project which has more than one objective is likely to lose its focus, rendering the objective open to ambiguity and subjectivity. Therefore, each project should ideally have only one objective and a well-designed project is one, which is able to clearly articulate its objective.

Further, the point to be noted here is that the objective is to be achieved with specific resources at hand. We know that resources, given their valuable nature, are not infinite but rather they are always in short supply. Resources that have been ploughed for a particular project could have alternatively been used for another project. Therefore, it is imperative that a project should optimise its resource use. In other words, the project-based approach is geared towards optimisation or efficiency—that is of looking at what is the best possible within the given resources.

Thus, coming back to the question of how many ‘objectives’ should a project have? One or many? The answer is one.
2.3/ Project Objective: Hitting the Bull’s Eye

A project objective is the specific statement of the target condition. It is usually the inverted image of the core problem that the project tries to address. For example, if the core problem in district X of state Y is of ‘high drop-out rate of adolescent girls in schools’, then the objective would be ‘lowering the drop-out rate of adolescent girls in schools’.

Further, we are often told that the hallmark of a good project objective is its SMART character:

<table>
<thead>
<tr>
<th>S</th>
<th>Specific</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>Measurable</td>
</tr>
<tr>
<td>A</td>
<td>Attainable</td>
</tr>
<tr>
<td>R</td>
<td>Realistic</td>
</tr>
<tr>
<td>T</td>
<td>Time-bound</td>
</tr>
</tbody>
</table>

Keeping this SMART criterion in mind, let us try and fine-tune this objective into a good objective. For example, can we say that the drop-out rate of adolescent girls will be reduced by 25 per cent in two years? If 25 per cent is realistically attainable within two years, then the objective is certainly SMART.

To illustrate further, eliminating the HIV/AIDS epidemic in India requires at least a financial commitment of 100 million dollars each year. A one-year project on HIV AIDS in India with a budget of 5 million cannot hope to eliminate the HIV/AIDS epidemic. Instead, what it can best do is reduce the number of HIV/AIDS cases each year by say x per cent.

Looking at what we do in budget work, can we develop a SMART objective for what we want to achieve?
Project Goal: The Ultimate End

A project, we know, has two domains: the domain of work or activities and the domain of what one seeks to achieve or objective. But planned activities that lead to the achievement of an objective also have a higher purpose or goal—one which extends beyond the precincts of the project. What is that goal we speak of?

A goal is a broad statement of the intended condition. In other words, it refers to the larger, long-term changes that a project helps contribute to. For example, the goal of a project for reducing the drop-out rate of adolescent girls in schools could be ‘increased women’s literacy’. We can also say that the goal essentially locates the project in the larger macro-level landscape.

Each project in realising its objective helps contributes towards a larger goal, one that is progressively realised with the completion of each project. Thus, a project ‘achieves’ the objective and ‘contributes’ to the goal. In other words, the goal is the macro-level change that the project contributes to, at the micro-level.

For example, an improved human development indicator in India requires reducing poverty, improving livelihood security, enhancing educational outcomes enjoyed by Indians, each an objective in itself and each requiring a project for its achievement. But each project on reducing poverty or improving livelihood security or enhancing educational outcomes contributes towards the larger goal of human development. Thus, a goal is the intended change we seek; it is expansive in its scope and all-encompassing in its vision. Therefore, many projects may refer and contribute towards a single goal while achieving their respective objectives.
Like existence, in which birth and death form the circle of life, each project too has its own cycle of operation, beginning with its genesis and ending with closure. Understanding the project cycle is the key to designing, planning and executing our work better, especially for monitoring and evaluation. Let us look at the project cycle in this context.

While different organisations follow the project cycle differently, we can undertake a generic overview of the same.

### Stage I: Situation Analysis

Projects don’t exist in a vacuum but rather respond to a particular context or setting. Just like the famous movie dialogue in Apollo 13, ‘We have a problem here’, a project intervention, too, has a ‘situation’ or problem to which it responds.

Setting the context for knowing what is the existing situation or condition is called **situation analysis**. What does this involve? It tries to assess the ground situation from a holistic perspective, to identify what is ‘wrong’ with the given context. It also compares ‘the existing situation’ with ‘the desired situation’ in order to understand the need or gap that is to be addressed through the project intervention.

For example, let us say, the current status of women’s elected representatives in
Parliament is 19 per cent, when it should ideally be 33 per cent. Therefore, the need or gap in the existing situation is 14 per cent, for which there is the demand for women’s reservation in Parliament. To put it differently, a good situation analysis serves as an entry point for the project, throwing light on how the project can address the situation or problem at hand. In a sense, a project serves a gap-filling role, bridging the divide between the ground situation and the desired situation.

**Stage II: Problem Analysis**

Once we know the existing situation, we need to be clear about whether the project is addressing the core problem itself or its multiple manifestations. To be able to do so, we need to ascertain and finely pinpoint the possible causes of the ‘situation’ or ‘problem’ in question. A problem is nothing but an existing negative situation. Therefore, the underlying reasons for the problem need to be probed and explored so that we can correctly address its root ‘causes’. This process is called the **problem analysis**.

For example, high fever is an effect or symptom of an imbalance in our body; the real cause being dengue. If an incorrect diagnosis is done, then instead of treating dengue, the doctor may actually be prolonging the illness through improper medication. It is therefore critical to undertake a thorough problem analysis so that the project addresses the core problem.

To arrive at the root cause of the problem requires unpacking the complex interrelationships among a host of sub-causes, which themselves might be manifestations of the root cause. It entails digging deep and logically investigating the cause-effect relationships among various manifestation of the problem. It is these root causes that we address through the ‘activities’ in a project.

A common method that is used to help identify the core problem is the ‘problem tree’, which visually depicts the connections between the various possible causes of the problem. Best done in a participatory group exercise, this method identifies the causes of the focal or core problem—which become the roots—and then identifies the consequences, which become the branches (see illustration in the next page).
Stage III: Project Planning

As mentioned earlier, we cannot tackle all the problems or issues in one single project. Hence, we need to identify what part of the ‘problem tree’ we would be addressing in the project. This then becomes the scope of the project or what is called as project identification.

This is usually followed by an in-depth project design which includes formulation and preparation of the project’s framework of action. At this stage, the key objective is set, strategies are made, stakeholders identified, activities are planned, and resources allocated. However, most importantly, this stage also involves planning related to monitoring and evaluating the project. Success of any project implementation depends on the quality of project planning.
Stage IV: Project Implementation

Following project planning is the phase of **project implementation**, wherein activities are executed and progress is monitored to ensure that the project is on track and there is no variance between planning and implementation.

Stage V: Evaluation

Upon completion of all the project activities, it is natural that we would want to know whether the ‘situation’ has changed or not. An **evaluation** helps us to take stock of whether the situation has changed or not, or whether the objective has been achieved or not.

For example, in case of women’s elected representatives in Parliament, at the end of the project, we would like to know whether there has been a change from their initial status of 19 per cent and whether the desired situation of 33 per cent has been reached or by what margin has the gap been reduced.

If we were to look at the project cycle from a monitoring and evaluation lens taking the example of women elected representatives in Parliament, the first question we would ask at the start of the project is, ‘What is the proportion of women elected representatives in Parliament?’ At the end of the project, we would be asking the same question: ‘What is the proportion of women elected leaders in Parliament?’

Are both these questions the same? Yes, they are. The first question forms the basis for a situation analysis; the last question forms the basis for evaluation. Or to put it differently, the first question can be understood as a **baseline evaluation**, while the last question is an **end-of-the-project evaluation**.

Can we therefore say that a project starts with an evaluation and ends with an evaluation and is monitored through its implementation? Does monitoring and evaluation have a significant role in project cycle? What is your take on this?
There are usually two approaches to managing projects. One talks about simply compliance and the other about performance. In the case of the former, adherence to rules and procedures forms a core concern of the project such as whether the project spent its budget in time? Were the activities on track as per plan? The focus, as we can see, is just on inputs and activities of the project.

In the case of performance, ensuring the delivery of results or the achievement of the project objective becomes a key target of the project intervention. This marks a definite shift from the realm of inputs and activities to that of outcomes and impact, i.e. from ‘what we are doing’ to ‘what we have achieved or done’. In performance-based management, we do not ask the question how many people were trained on hand-washing with soap but rather whether there has been a decrease in dysentery, vomiting and diarrhoea after they received the training?

In other words, there is a shift in the language of project itself from the domain of simply actions to one of results—that is from ‘reducing poverty’ to ‘poverty reduced’.

Results-based Management (RBM) is a performance-based management approach, which encourages results in planning, implementation and monitoring and evaluation. A ‘result’ in RBM is a describable or measurable development change resulting from a cause-and-effect relationship. RBM seeks to focus project strategies towards impact, outcomes and outputs (products or services) and aligning inputs and activities accordingly towards achieving them. In other words, rather than ‘putting the cart before the horse’, RBM clearly sets out the results that the project seeks to achieve and plans the project activities and strategies in such a way that they deliver the same.

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A ‘result’ in RBM is a describable or measurable development change resulting from a cause-and-effect relationship.

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* Canadian International Development Agency (December 2000): RBM Handbook on Developing Results Chains: The Basics of RBM as Applied to 100 Project Examples; Results-Based Management Division
RBM involves some of the following dimensions:

1. Defining realistic results based on appropriate analysis;
2. Clearly identifying programme beneficiaries and designing programmes that meet their needs and priorities;
3. Using results information to make effective management decisions;
4. Monitoring the progress of expected results and resources spent with the use of appropriate indicators;
5. Increasing knowledge and improving practice through lessons learned;
6. Identifying and managing risks;
7. Reporting on results and resources used.

There are a number of reasons it is important to demonstrate results in a project, such as:

- Credibility;
- Accountability to the community, project beneficiaries, intermediaries, donors and to taxpayers;
- Continuous learning;
- Informing decision-making and resource allocation.

In other words, RBM clarifies, early on, the purpose of a project and thus its expected results. By doing so, it helps to manage the project more effectively for achieving results, by modifying its activities or approaches to better deliver those expected results. With all dimensions of the project cycle more results-based, RBM seeks to enhance not only sound decision-making, but also the sustainability of development results.

The next chapter would help us in adapting the main tenets of RBM to our budget work programmes.
3.0/
DEVELOPING THE THEORY OF CHANGE
We now have a better understanding of the fundamental concepts of project and project-based work. We also now appreciate the role of sound planning in project design as a pre-requisite for ensuring better results. To ensure that the project achieves its desired results, it is necessary to prepare a blueprint of change. This requires a thorough cause-and-effect analysis underlying the project logic or what is known as developing the ‘theory of change’. In this chapter, we will try and understand the concept of theory of change and how to develop it systematically for our budget work projects.
3.1/ What is the ‘Theory of Change’?

Just as life has a deeper meaning or purpose, each project, too, has an underlying logic and rationale of change guiding it. Decoding this landscape of change to understand ‘why we are doing what we are doing’ is the crux of the theory of change. We can say theory of change is an explicit articulation of *what change is sought to be achieved and how it is to be effected* through the project intervention. It forms the roadmap to the envisioned change, highlighting the necessary and sufficient conditions required for ushering in the change in a given context. Although the theory of change has been variously known as ‘impact pathways’, ‘logic model’, and ‘results framework’, what is common to all these models and frameworks is they represent the pathways of change based on sound cause-effect logic.

The theory of change is a conceptual map of the terrain of change on which the project is located, providing a pathway or direction of causality of how the project is to lead to the changes desired. A well-articulated theory of change helps us in identifying the roadmap of change, clarifying its assumptions and claims, and making explicit the chain of causality from inputs to outputs to outcome and finally impact. In doing so, it helps us capture the multiple layers of changes, teasing out the interconnectedness of how inputs, outputs, outcome and impact are related in a comprehensive logic of change.

In other words, the foundation of any well-designed project is a robust and thoroughly-developed theory of change, one that systematically unpacks the multi-dimensional nature of change over the project cycle.

To develop the theory of change, we need to first try and deconstruct what is known as the ‘system model’. A system is guided primarily by the logic that an input, when put through a process, results in an output. For example, when peeled oranges (*input*) are put in a juicer (*process*), we get fresh juice (*output*) to drink.

The logic in operation here is nothing but an if-and-then relationship. That is to say, only if we put oranges in a juicer, can we then get fresh orange juice to drink. This if-and-then logic is nothing but a means-to-an-end relation or cause-and-effect connection between the system components. *So what implication does this system model have for projects?*
Every project, we know, has its own rationale of intervention—one that clearly addresses the nuts-and-bolts of the problem of ‘what’, ‘when’, ‘why’, ‘how’, ‘who’ and ‘where’. The clearer a project is about the logic of change underpinning its project activities or processes, the better it is able to deliver the results or achieve the objective it has in mind.

In the context of dynamic development projects, the mechanical system model does not follow the unilinear process of inputs translating directly into outputs. Here, we see that outputs further lead to results, and there is, therefore, a hierarchy of results. The first level of result is what we call as outputs, the second level of result is what is known as outcome or objective, and the third level of result is the final impact.

The hierarchy of change in the results chain is as given below:

The cornerstone or mainframe of the theory of change is what we call as the ‘results chain’ and relates to the domain of ‘output’, ‘outcome’ and ‘impact’. The results chain refers to the progressive trajectory or pathway of change guiding a project’s progress.

Thus, we can see the graded nature of change, helping us to track the progress of a project from more immediate results (outputs), to a result more proximate to the achievement of the objective (outcome) and finally to a long-lasting result or goal (impact).

Being a live representation of what the organisation sets out to do in a project, this chain of results covers the domain of inputs or ‘use’ of resources, the gamut of activities or the process of what we ‘do’, the array of outputs or results which we ‘deliver’, the final outcome or objective which we ‘achieve’ and the larger impact or goal towards which we ‘contribute’. Moreover, there is an if-then logic guiding these hierarchies, i.e. from inputs to outputs to outcome and finally, impact.
Further, to clarify:

| **Inputs** | are the resources that we use in the project |
| **Processes** | are the activities that we implement in the project |
| **Outputs** | are the immediate effect of the activities implemented (and not the completed activities) in a project and form the deliverables of the project. |
| **Outcome** | is the project objective to be achieved and can be understood as the inverted image of the core problem |
| **Impact** | is the goal to be contributed or the long-term, macro-level objective of the project |

Governing the interrelationships between inputs, outputs, outcome and impact are a number of assumptions or enabling pre-conditions that are necessary for the delivery of project results and the achievement of the project objective. They provide the necessary, if not, sufficient preconditions without which the project cannot hope to achieve its results. These assumptions are the causal inferences that govern the change processes in a project and lay the groundwork based on which correlations between the results, chain of inputs, outputs, outcome and impact are sought to be made explicit.

Although generic in character, this framework can be fine-tuned to understand and unpack the non-linear, multi-contextual and multi-layered nature of change that defines and determines the landscape of a project. In general, it captures the project’s broad canvas of change in one sweep, while in particular shedding light on the causal relationship among various levels of change termed as outputs, outcome and impact. The figure on the next page illustrates a theory of change of a budget group.
Key influencers in government and civil society would participate in the activities undertaken in the state assembly and the budget proceedings are not disrupted or adjourned.

Health and education continue to be the focus of state-led service delivery initiatives.

There is no siphoning of funds from those allocated.

Sufficient health and education frontline providers have been employed by the state and there are no posts vacant in schools and hospitals.
We can see that a clearly articulated theory of change is one that teases out the interactions and disentangles the complex links in the causal chain of results. It is also one where causal inferences or assumptions in the results chain are detailed minutely.

Lastly, a theory of change ensures the full accountability of the implementer for the results to be delivered in the project. By adhering to the principle of “say what you do and do what you say”, a theory of change becomes a yardstick to measure organisational commitment to being the engine of change.

Thus, the theory of change is a management tool to steer change processes within a project towards the delivery of its results and the achievement of its objective. In other words, it seeks to engineer the performance of the project vis-à-vis the changes sought, providing a trajectory of how the project is to realize its stated purpose.

Area of Control and Sphere of Influence in the Results Hierarchy

In a project, we have full control over the resources or inputs that we deploy as well as the activities we plan to carry out. Therefore, it follows that we also have control over the outputs that we deliver. However, as we move along the results chain to the domain of outcome and impact, we enter into the sphere of influence. This is because we have full ownership of the results that directly follow from our activities. But we do not have single-handed control over the interplay of factors and actors that are at play outside the project setting, and which influence the outcome of a project.

Projects, we know, operate in a dynamic and multi-stakeholder context. Therefore, in such situations, it is hard to separate and isolate the effects of a singular, time-bound project from other social, political, institutional and structural factors or the actions of other state and non-state actors. This makes the problem of attribution/contribution in a project an extremely troublesome one.
It is, moreover, important to acknowledge the limits of a project, recognising the danger of attributing impact and establishing contribution made by one project among several other actors and factors that might be equally responsible as well. This leads to tension in observing correlations based on causal inferences and demonstrating causality. In other words, the theory of change too needs to be realistic in pointing out the expectations of what a project can achieve.

But does it mean we cannot measure the achievement of a project objective and its differential contribution to the project goal? We certainly can measure and track the progress made by a project towards realizing its objective. However, we need to deploy more nuanced and complex techniques such as Outcome Mapping to be able to do so. Moreover, as we will learn in the subsequent sections, it is monitoring and evaluation, which will respond to the theory of change, providing benchmarks of progress and indicators of achievement, thereby making it simpler to assess and track impact.
3.2/ How to Develop the Theory of Change?

The theory of change is essentially a framework of action that reflects the organisational vision of change through a project lens. The process of developing a theory of change is an engaging and productive exercise when conducted in a participatory and interactive manner. This requires reflection on the nuances of change and causality by stakeholders in order to factor in diverse perspectives, thereby, facilitating a comprehensive mapping of the change processes. Being a group exercise, it is better to have one group member designated as the facilitator, steering the process of development of theory of change. Here is how you can go about developing it in a participatory manner.

**Step 1:**

*Ask the Participants to List the Changes they seek through Budget Work*

In this first step, all the participants, individually, list out and identify the changes they seek or want, in no particular order. During this, participants visualise and reflect on the changes they expect to see. This is essentially a brainstorming exercise and therefore individual listing is important. If you initiate a group discussion right away on the changes sought, individual thought processes may be interrupted.

Once all the participants have listed their changes individually, these are then shared in a group. It is critical that individual members describe the changes sought as well as the underlying reason why they have chosen the same. This is to ensure that all members of the group are clear about the changes desired. It would be better to collect the individual responses on separate index cards.
Step 2: Develop an Exhaustive List of Changes

When the participants have described the changes they envision, you may find many redundancies—more than one participant would have envisioned the same change. It is important that we remove all these repetitions from the list of changes so that we have an exhaustive list of changes envisioned by the group.

For example, the following are the list of changes envisioned by a budget group:

- Better media coverage of budget issues
- Pre-budget consultations with citizens and civil society are institutionalised
- Increase in resource allocations for the social sector, particularly health and education
- Appropriate allocation of funds for social sector schemes and policies, especially for health and education
- Community demands are incorporated in local planning and budgeting
- State government formulates policies and budgets in consultation with citizens
- Proper implementation of Right to Education norms
- Submission of charter of demands by the community
- Tribals and dalits have adequate access to primary healthcare and education
- Improved budgetary practices are adopted by the state government
- MLAs demand for more resource allocations towards disadvantaged sections such as tribal and dalits
- Human Development

Looking at the list of changes noted above, you will notice that ‘pre-budget consultations with citizens and civil society are institutionalised’ and ‘state government formulates policies and budgets in consultation with citizens’ are essentially talking about the same thing. Similarly, ‘increase in resource allocations for the social sector, particularly health
and education’ and ‘appropriate allocation of funds for social sector schemes and policies, especially for health and education’ are also talking about the same thing. Such repetitions can be removed.

On removing these redundancies, you now have the following:

- Better media coverage of budget issues
- Pre-budget consultations with citizens and civil society are institutionalised
- Increase in resource allocations for the social sector, particularly health and education
- Community demands are incorporated in local planning and budgeting
- Proper implementation of Right to Education norms
- Submission of charter of demands by the community
- Tribals and dalits have adequate access to primary healthcare and education
- Improved budgetary practices are adopted by the state government
- MLAs demand for more resource allocations towards disadvantaged sections such as tribal and dalits
- Human Development

A cursory look at the specific changes elaborated reveals that some refer to changes in how the state government operates and functions, especially with regard to how it sets its budget priorities, while the others refer to tangible improvements in the lives of the people either through increased fund allocations or improved service delivery.

However, some of changes such as a better coverage by media, demands being raised by MLAs in the assembly etc. are essentially not results but actions envisaged by other stakeholders or partners. Similarly, implementation of norms or rules refers to the enabling preconditions or requirements that create the groundwork for larger system-level changes or action by government. These form the assumptions or preconditions of our work.
At this stage, however, you only need to develop a list of the changes sought by budget work only, irrespective of whether these changes are sought through the actions of partners or stakeholders or whether they are preconditions or assumptions of our work.

Can you list the changes that you or your organisation seeks through the budget work?
Step 3:

Facilitate the Development of a Logical Relationship between the Changes

Once you have segregated all the changes, the next step is to identify interrelationships and interconnections between these listed changes. This involves brainstorming and discussions in prioritising the various changes such that they are ordered into a hierarchy of changes with a cause-effect logic underlying all the interrelationships.

You can use the following framework to segregate the changes sought:

<table>
<thead>
<tr>
<th>Actions by partners/ stakeholders</th>
<th>Changes sought in the government</th>
<th>Changes envisioned in terms of direct benefits to the people</th>
<th>Changes in the overall development status</th>
</tr>
</thead>
<tbody>
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<td></td>
</tr>
</tbody>
</table>
Further, using this framework you can separate the changes into three-levels: changes sought in government, changes envisioned in terms of direct benefits to the people and changes in the overall development status.

In the case of our budget group, the framework stands as follows:

<table>
<thead>
<tr>
<th>Actions by partners/stakeholders</th>
<th>Changes sought in the government</th>
<th>Changes envisioned in terms of direct benefits to the people</th>
<th>Changes in the overall development status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Better media coverage of budget issues MLA’s demand for more resource allocations towards disadvantaged sections such as tribal and dalits Submission of charter of demands by citizens</td>
<td>Pre-budget consultations with citizens and civil society are institutionalised Increase in resource allocations for the social sector, particularly health and education Community demands are incorporated in local planning and budgeting</td>
<td>Tribals and dalits have adequate access to primary healthcare and education</td>
<td>Enhanced Human Development Improved quality of life of people</td>
</tr>
</tbody>
</table>

You can now see the chain of causality and linkages in these three levels of changes. In the case of our budget group, it is as follows:
Can you now draw out the linkages based on the changes that you have listed and see how it looks?
Step 4:

Develop the List of Actions Necessary for Fostering the Changes Sought

The next step in the process of developing theory of change is mapping the various actions or activities that may be required to foster the changes envisioned. These could be three types of actions—one for soliciting changes in the government, the other for influencing the actions of partners or stakeholders, and the third for initiating actions by partners or stakeholders that would lead to changes in government.

Through this mapping process, we are capturing the wide range of activities necessary for fostering the envisioned changes through our actions or by actions of our partners. In other words, we are unpacking the connection between ‘what is to be done’ and ‘what is to be sought’ through budget work.

For example, the following were listed as actions by our budget group:

- Research and analysis for periodically examining budgetary allocations and expenditure in the state budget
- Producing budget briefs
- Engaging and advocating with local MLAs, media, community leaders by organising meetings and consultations with them
- Networking with rights-based groups to build solidarity and advocate for common demands

From this list of activities, it is clear that the budget group does not work in isolation but engages in partnership with a variety of stakeholders including local MLAs, media, civil society groups and so on. So while there are certain activities that a group carries out on its own, there are also other activities that the group undertakes which are directed at influencing the action of its stakeholders. Together, these activities would bring out the required policy and budgetary changes that the budget group seeks to bring about.
Can you list the actions that you or your organisation furthers through the budget work towards soliciting the changes listed earlier?

1 ........................................... 5 ...........................................

2 ........................................... 6 ...........................................

3 ........................................... 7 ...........................................

4 ........................................... 8 ...........................................
Now that we have developed the interconnections between the various changes sought and actions taken for effecting them, we can now synthesise the hierarchy of changes and corresponding actions, both by us and our partners and stakeholders in the following framework.

Taking the example of our budget group we can say that it employs a strategy of synergistic action and therefore fosters partnerships with an array of actors. It engages and collaborates with local communities, media and other like-minded civil society organisations seeking to influence their actions. These collaborative efforts are envisioned to further requisite action by the state government as well as bring about larger systemic changes. These resultant changes would then translate into changes in the lives of people.

Referring back to what we learnt about the theory of change, can you see the activities, outputs, outcome and impact in the above framework? To put it simply, the actions by us are the activities, changes in government are the outputs, direct benefits to people is the outcome and improvement in the overall development status is the impact that we seek.
The point to keep in mind is that actions by our partners and stakeholders are still at the level of activities since it is through our influencing actions that our partners and stakeholders undertake and carry out their activities. In other words, our actions create the groundwork and necessitate partner-level action. In the case of our budget group, the relationship between our actions, partners’ action and changes sought is as given below:
Can you use the framework with the changes and actions that you listed and see what your hierarchy looks like?
Can you use the diagram below to draw out the relationship between your actions and partners’ action towards the changes sought?
The last step in developing a theory of change is stating the assumptions or unvoiced presumptions that underpin the various levels of changes the form the results chain. This is because any theory of change is only as sound as its assumptions. Therefore, it is necessary to state the enabling preconditions or prerequisites that need to be met for the results to be delivered and the outcome to be achieved. Documenting assumptions helps in clarifying why and how the result chain will work, throwing light on the factors and actors who can influence the causality.

By arranging all our activities and changes in one single frame of reference, we now have the theory of change for budget work:
Knowledge products and budgetary information for advocacy

Key influencers in government and civil society would participate in the activities undertaken

Sufficient time is allocated for budget discussions in the state assembly and the budget proceedings are not disrupted or adjourned

---

Activities undertaken
- Engagement with Communities, Media and MLAs
  - MLAs demand higher resource allocations for tribals and Dalits
  - Media covers budget issues periodically
  - Preparation and submission of citizens’ charter of demand
- Producing budget briefs for MLAs
- Research and analysis for examining allocations and expenditure
- Networking and advocacy with other organisations

Outputs delivered
- Community demands are incorporated in local planning and budgeting
- Increase in resource allocations for social sector, particularly in health and education
- Pre-budget consultations with civil society and citizens are institutionalised

Outcome achieved
- Tribals and Dalits have adequate access to primary healthcare and education

Contribution to impact
- Improved quality of life

Activity to output assumptions
- Civil society, media and legislators would utilize knowledge products and budgetary information for advocacy
- Key influencers in government and civil society would participate in the activities undertaken
- Sufficient time is allocated for budget discussions in the state assembly and the budget proceedings are not disrupted or adjourned

Output to outcome assumptions
- Health and education continue to be the focus of state-led service delivery initiatives
- There is no siphoning of funds from those allocated
- Sufficient health and education frontline providers have been employed by the state and there are no posts vacant in schools and hospitals
Can you articulate the theory of change of your budget work here along with stating the assumption?
By following these steps, you can see that theory of change is the causal chain towards a desired change in a given context. But the context, we also recognise, is not static. It is dynamic and constantly changing. Therefore, it is important to revisit the theory of change on a periodic basis, preferably annually, to see whether it is still representative of the causal pathways of our work or whether we need to realign the theory of change in light of the changing context.

Can you look at the theory of change of your work and visualise what would have been different in it had we developed this say two years ago?
4.0/ DEVELOPING AND IMPLEMENTING THE MONITORING AND EVALUATION FRAMEWORK
We are all familiar with the terms monitoring and evaluation. More often than not, we have heard these words being bandied about in the same breath. So what is monitoring? What is evaluation? Are they same? What purpose do they serve? How do we go about monitoring and evaluation? In this chapter, we make an attempt to understand the nuances of monitoring and evaluation and the process of developing a comprehensive monitoring and evaluation framework for budget work projects, with specific reference to the theory of change developed.
4.1 Monitoring and Evaluation: Same or Different?

Figuring out the fundamentals of monitoring and evaluation is key to successfully managing our projects for achieving results. To understand the essence of monitoring and evaluation, we need to understand their etymological roots. The word ‘monitoring’ is derived from the Latin word ‘monitor’, which means to observe and check the progress or quality of a process or activity over a period of time. However, evaluation is formed from the word ‘evaluate’, which is to ‘ascertain or assess the value or worth of’. So while monitoring is directed at cross-checking whether our work is on track over a period of time, evaluation seeks to assess the value created from our work. Both refer to different things, although they are deeply connected.

To distinguish between monitoring and evaluation, let’s go back to the definition of project that we have developed. A project is a set of activities towards a specific objective implemented with specific resources and in a given time period. From this definition, we can see that there are two distinct domains within a project. One is concerned with ‘what we are doing’ and the other, with ‘what we want to achieve’. While the former constitutes the realm of monitoring, the latter forms that of evaluation.
4.2 Monitoring: What We Are Doing?

By monitoring, we are keeping a watch over our work, systematically reviewing both its progress and quality to check that it is carried out fairly or correctly. In projects, the work we do daily relate mainly to the realm of activities. Monitoring thus relates to the domain of work that we are doing on an everyday basis. When we talk of monitoring a project, we are essentially talking about monitoring its activities.

This begs a more fundamental question of why do we need to monitor our work? We monitor our work to ensure that activities are carried out according to plan, and that there are no deviations. In a sense, monitoring is a sort of fact-finding exercise, telling us where we stand and if we are on shaky ground. But what if we know that we are deviating from our plan? In that case, it is also within the scope of monitoring to take corrective action to ensure that we are back on the right track. Monitoring allows us a gateway to revise our actions so that our activities may go according to plan.

The question naturally arises that who is the best person to monitor our activities? Any guesses on whether it should be an outsider or one who is directly engaged in activities? The best monitoring is done by those who are involved in the day-to-day implementation of project activities. Why is that? Because they know best what activities have been planned and are currently underway and therefore, are in the best position to gauge whether they are on track or not. In that sense, monitoring, by its very nature, is an internal, organisation-led practice, to be done regularly with our project activities.
4.3/ Evaluating: What Have We Done?

Coming to the question of evaluation, we are always filled with trepidation. The image that comes to mind is of an outsider passing judgment about our work, asking pointed questions, and drawing conclusions among other things. However, to appreciate the value of evaluation is critical in doing our work better. So what is the purpose of an evaluation? An evaluation is an unbiased assessment of the achievement of the project objective. The objective is what is sought in a project once all the project activities are completed. Thus, it is this objective that is the domain of evaluation. It provides an estimate of what has been achieved relative to what was to be achieved.

Unlike monitoring which is concerned with ‘what we are doing’, evaluation looks at or measures ‘what we have done’. It is, therefore, an ex-post facto exercise conducted once the project has ended. It tries to answer the basic question of whether there has been a change in the ground ‘situation’. As we know, a project is a set of activities directed towards a specific objective. Therefore, an evaluation tries to objectively appraise whether these activities have added up to any change or led to the attainment of the objective. However, this is only the first part of the question that evaluation answers.

An evaluation also seeks to analyse the differential contribution of the project in achieving the desired change. We know that at any given point of time there are a number of projects or interventions undertaken for realising a larger goal. Our project does not exist in a vacuum; there are other actors and factors also contributing towards the change. So the change we observe may be from a combination of all these actions and not by us alone. We therefore have to be sure of what is the change that could be attributed to us or the project. Using a counterfactual analysis based on a ‘with or without scenario’, an evaluation can demonstrate the special or incremental contribution of the project in delivering the desired impact or change. In lay terms, it seeks to answer the question ‘what difference did you make?’
Thus, an evaluation answers two very basic questions:

1. Whether there is a change?
2. Is it because of the project?

The first question pertains to what we call the ‘measurement’ question and the second as the ‘attribution’ question. To sum up, an evaluation is geared towards assessing and evincing impact.

Furthermore, an evaluation also answers a number of related questions such as:

- **Relevance**: Whether the rationale of the project holds true
- **Efficiency**: How well the inputs have translated into outputs
- **Effectiveness**: The level of achievement of project objective
- **Results**: The level of achievement of immediate, intermediate and long-term project results
- **Impact**: The incremental change that could be attributed to the project
- **Sustainability**: Whether or not the change is long-lasting

By doing so, an evaluation makes it possible to know which types of projects or interventions make the most impact, and help us to gain a robust understanding of what factors contribute to their attainment.

The question then remains as to who is best placed to evaluate our work? Any guesses on whether it should be by an outsider or one who is directly engaged in activities? An evaluation is best conducted by a third-party or person. This eliminates any possibility of biases colouring the evaluation, thereby, lending it an independent character.
Monitoring and evaluation can take on a variety of forms. The first distinction is made on the basis of ‘who is doing it’. If the project personnel are the ones doing monitoring, then it is ‘internal’ and if an ‘outsider’ is doing it, then it is external. If an organisation is steering the process, then it is an internal monitoring and evaluation; however, when it is driven by an external resource person or organisation, it is deemed to be external monitoring and evaluation.

Moreover, monitoring and evaluation can also be categorised as participatory or conventional depending on whether stakeholders are involved in the process. It is conventional when only project personnel are involved in the process and it is participatory monitoring and evaluation when there is the active involvement and ownership of stakeholders in the process, making the exercise a democratic and inclusive one.

Another form of monitoring and evaluation that has gained prominence in recent times is concurrent monitoring and evaluation. To understand what it means, let us first revisit the domains of monitoring and evaluation. We know that monitoring is essentially about activities, wherein we have to monitor resources that we use for doing our activities and for delivering the desired results or outputs. Similarly, we know that in an evaluation we want to assess the level of achievement in the project objective and our contribution towards the goal.

Thus, if we refer to the hierarchy of change in the results chain input, activities and outputs fall in the traditional domain of monitoring, while outcome and goal represent the domain of evaluation. What if we were to extend the domain of monitoring to the area of outcome also and start monitoring the achievement of the outcome? In that case, we would essentially be doing monitoring and evaluation simultaneously or concurrently and hence the term concurrent monitoring and evaluation.

In other words, through this approach we are able to monitor the hierarchy of results right from the level of inputs to that of outcome, thereby, stepping into the domain of evaluation. In doing so, we are able to progressively capture and measure the level of achievement of the project objective in the course of the project. Keeping both ‘what we are doing’ and ‘what we have done’ within the same frame of reference, concurrent monitoring and evaluation maps the multiple layers of change and makes progress-tracking and impact assessment easier to capture and understand.
Project management, we know, is all about ‘what we are doing’ in the domain of activities. The results of these activities are outputs, outcome and impact. These results constitute the performance of the project. Performance management is, therefore, geared towards ‘what we have done’ in terms of the results achieved in a project.

Unlike project management, which is limited to process management or managing project activities, time and cost, performance management is about managing project results. In project management, the starting point becomes activities and how to better manage or organise them to achieve the results we want. However, in the case of performance-based results management, results become the basis of all project planning, wherein what result is to be achieved determines what activities are to be carried out.

By developing the theory of change, we have developed a conceptual map of the process of change within our project. It now becomes necessary to track changes mentioned in the theory of change, described as the project outputs, outcome and impact in order to track the performance of the project. We, therefore, need a Performance Measurement Framework (PMF) to help us capture and monitor project performance. We are consciously using the term ‘monitor’ as PMF is a tool of concurrent monitoring and evaluation where we also ‘monitor’ the outcome or objective.

Once we have developed the theory of change, it is essential to translate it into a performance measurement framework that can assess and provide evidence of project results. This would help us in managing the results by continuously providing evidence on the performance of the project.

In this guidance note, we have referred to this framework as PMF. But it is also called Performance Monitoring Plan (PMP) and Results Framework.
A typical PMP looks like the one shown in the matrix below.

<table>
<thead>
<tr>
<th>Expected results</th>
<th>Indicator</th>
<th>Periodicity</th>
<th>Source</th>
<th>Baseline</th>
<th>Milestones</th>
<th>Target</th>
<th>Responsibility</th>
</tr>
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<tbody>
<tr>
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<td>Impact</td>
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<tr>
<td>Outcome</td>
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<tr>
<td>Outputs</td>
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<td>2............</td>
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</tbody>
</table>

PMF describes ‘what to measure’ (expected results), ‘when to measure’ (periodicity), ‘how to measure’ (indicator), ‘what is the present condition’ (baseline), ‘what is the desired condition’ (target) and ‘who is responsible’ (responsibility) to gather the information.

What does this matrix have?

1. Statement of **expected results** in their hierarchy—outputs, outcome and impact—or the conditions that we are trying to achieve

2. **Indicators** informing what information to seek so that we know that the condition is achieved

3. **Periodicity** describing when we would be making the measurement of the indicator

4. **Source** from where we will get the information at the defined periodicity

5. **Baseline** or the starting value of the indicator before the intervention situation or condition.

6. **Milestones** that we plan to have for the changed condition, as we move across various project years

7. **Target** of the condition that we want to achieve at the completion of the project

8. **Responsibility** of who will fetch the information at the desired periodicity from the defined source.
Now that we have understood PMF as a tool of concurrent monitoring and evaluation for managing project results, we can go about developing the PMF. This can be done through an easy step-by-step approach as delineated below:

**Step 1:**

**Populate the Expected Results Column**

We have already defined the outputs and outcome while developing the theory of change. All we have to do now is to bring the outputs and outcome from the theory of change and put them in the respective expected results column at the assigned level. This is because outputs and outcomes are deliverables whose achievement we are accountable for. You are free to include impact as well in the expected results column, although this is only contributed and never actually achieved.

For the theory of change of our budget group in the previous chapter the PMF would look like:
We see that there are three types of results:

1. **Physical** - access to health and education by the tribal people
2. **Financial** - allocation by the state and utilisation, and
3. **Behavioural** - practice-level changes solicited from the government

While indicators can be developed to measure physical or financial changes, we will still need to think differently for process or practice-level results. Let us move to the next step.

**Step 2:**

**Develop Indicators for Physical and Financial Results**

We are essentially interested in measuring change in a given condition as a result of our project. To be able to do so, we need an indicator to tell us that the condition has changed or the desired condition has been achieved. So what is an indicator and how can it be used as a measure for the stated results?

Developing suitable indicators remains a challenging task in any performance measurement framework. For example, poverty-reduction can be measured by using multiple indicators ranging from per capita income to calorie consumption. Therefore, information collected would be income or kilocalories consumed between time t1 (start of the project) and time t2 (end of project), which in turn would tell us whether the condition of poverty has increased or decreased or remained the same over a period of time. The point to be noted here is that it is the condition that is changing, with the indicator simply telling us whether it has increased or decreased or stayed the same over time. Being a unit of information, an indicator by its very nature is value-neutral and can at best be proxies or approximations.

With respect to the physical and financial results, we need to identify that indicator-based information, which would best depict the change sought. For each level of result, we should have at least one indicator and a maximum of three. More than three indicators would imply that we are not clear of what we are trying to achieve as a result.

The PMF of our budget work group on identification of appropriate indicators would
Expected results | Indicators |
---|---|
Outcome |  |
Access to health and education by the tribal communities is enhanced | Net enrolment rate | Number of PHCs |
Outputs |  |
1. Allocation for Social Sector (Health and Education) budget is enhanced | 1.1 % of GSDP on health | 1.2 % of GSDP on education |
2. Utilisation of the Social Sector (Health and Education) budget is enhanced | 2.1 % utilisation in health | 2.1 % utilisation in education |
3. Participatory budget formulation practices are adopted by the GoO |  |

### Step 3:
Assign Periodicity, Identify Sources and Assign Responsibility

For each of the indicator, we need to then decide the time period over which we would be measuring it. Periodicity should be based on the consideration of change being visible in the condition under observation. If the change is expected within a short duration, the periodicity would be low such as quarterly or half-yearly. And if the change is expected after a longer duration, then the periodicity would be high such as say annually or biannually.

Upon assigning periodicity, it is important to identify the source from where the indicator information would be drawn. One should be able to pinpoint the exact source of this information so that anyone can access and understand this information. Also, if there are multiple sources for availing the indicator information then we should mention at least two of those sources.

Further, the information specified in the indicator needs to be gathered from the source by someone responsible for the purpose. Thus, responsibility to gather indicator-based information needs to be assigned to someone from the project team.
Let us now see how the PMF of our budget group looks like in this regard.

<table>
<thead>
<tr>
<th>Expected results</th>
<th>Indicators</th>
<th>Periodicity</th>
<th>Source</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Outcome</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Access to health and education by the tribal communities is enhanced</td>
<td>Net enrolment rate</td>
<td>Annual</td>
<td>Economic Survey published by Planning and Coordination Department, Government of Odisha</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td></td>
<td>Number of PHCs</td>
<td>Annual</td>
<td>DISE, NSEA, GoI</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td><strong>Outputs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Allocation for Social Sector (Health and Education) budget is enhanced</td>
<td>1.1 % of GSDP on health</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoD</td>
<td>Researcher</td>
</tr>
<tr>
<td></td>
<td>1.2 % of GSDP on education</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoD</td>
<td>Researcher</td>
</tr>
<tr>
<td>2. Utilisation of the Social Sector (Health and Education) budget is enhanced</td>
<td>2.1 % utilisation in health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.1 % utilisation in education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Participatory budget formulation practices are adopted by the GoO</td>
<td></td>
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</tbody>
</table>

**Step 4:**

**Put the Baseline, Milestones and Target Values of the Indicators**

We are interested in change measurement. Therefore, it is very important to describe the starting point for gauging or calculating that change. The baseline is the a priori value of the indicator before the project started, which acts as a reference for assessing change in the condition.
We also have to develop key milestones and target values for the indicators. The target is the a posteriori condition that we envisage after completion of the project. In other words, it is the concrete result we seek at the end of our project efforts. Milestones are the benchmark values that we hope to achieve within the project implementation years. The milestone values are to be assigned based on the way we plan our project implementation. Usually there is formative work undertaken during the first year of project implementation, after which its intensity picks up from the second year and peaks during the third or fourth year. In that regard, we have to match the milestones to this changing pace or intensity of work.

Our budget group has a project of one year, in which it is difficult to set clear milestones or benchmark values. Let us now see how the PMF looks in this case.

<table>
<thead>
<tr>
<th>Expected results</th>
<th>Indicators</th>
<th>Periodicity</th>
<th>Source</th>
<th>Baseline</th>
<th>Periodicity</th>
<th>Responsibility</th>
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<tbody>
<tr>
<td><strong>Outcome</strong></td>
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</tr>
<tr>
<td>Access to health and education by the tribal communities is enhanced</td>
<td>Net enrolment rate</td>
<td>Annual</td>
<td>Economic Survey published by Planning and Coordination Department, Government of Odisha</td>
<td>1209</td>
<td>1250</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td></td>
<td>Number of PHCs</td>
<td>Annual</td>
<td>DISE, NSEA, GoI</td>
<td>82%</td>
<td>85%</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td><strong>Outputs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Allocation for Social Sector (Health and Education) budget is enhanced</td>
<td>1.1 % of GSDP on health</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoO</td>
<td>3.1%</td>
<td>5%</td>
<td>Researcher</td>
</tr>
<tr>
<td></td>
<td>1.2 % of GSDP on education</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoO</td>
<td>2.9%</td>
<td>4.5%</td>
<td>Researcher</td>
</tr>
<tr>
<td>2. Utilisation of the Social Sector (Health and Education) budget is enhanced</td>
<td>2.1 % utilisation in health</td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>2.1 % utilisation in education</td>
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<tr>
<td>3. Participatory budget formulation practices are adopted by the GoO</td>
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</tbody>
</table>
Step 5:

Develop Measurement Protocols for Behavioural Changes

From Step 2 to Step 4, we have taken care of the physical and financial changes sought through budget work. However, we are yet to complete the framework for behavioural outputs, which are essentially practice-level changes that we seek in the government. These can be also termed as institutional changes.

In cases where the perceived change falls in the realm of outputs or outcomes, which are not physically observable or verifiable, Outcome Mapping serves as a vital tool to map and track process-level changes along the pathway of change. Using a graded measure of change known as ‘progress markers’, it seeks to unpack the multiple layers of change.

So what are these progress markers? Progress markers are the practice or process-level changes that we seek. For example, in the case of budget work, transparency in public budgets, participation in the budget formulation process, simplification of budget documents etc. all constitute key practice-level demands that require institutional change. These are best mapped through progress markers, although ideally, in any given project, there should be no more than five progress markers.

These progress markers describe the progression of change, from the low hanging fruit to higher-order changes. The first milestone is an ‘expect to see’ yardstick, which refers to the minimally acceptable level of change or first-level change. The second milestone is what is called ‘like to see’ or the change that we realistically would like to achieve, and the final milestone forms what is known as ‘love to see’ or the most desirable or ambitious change that we see in the future. To use a real-life example, passing our exam is what we ‘expect to see’, whereas getting a first division is what we would ‘like to see’, and finally to get a first class distinction is what we would ‘love to see’.

These progress markers are more or less analogous to milestones and targets for indicators and we need to assign their periodicity, source and responsibility accordingly.

Let us now see how the PMF of our budget group looks like.
<table>
<thead>
<tr>
<th>Expected results</th>
<th>Indicators</th>
<th>Periodicity</th>
<th>Source</th>
<th>Baseline</th>
<th>Periodicity</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Access to health and education by the tribal communities is enhanced</td>
<td>Net enrolment rate</td>
<td>Annual</td>
<td>Economic Survey published by Planning and Coordination Department</td>
<td>1209</td>
<td>1250</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td>Number of PHCs</td>
<td>Annual</td>
<td>DISE, NSEA, GoI</td>
<td></td>
<td>82%</td>
<td>85%</td>
<td>Project Coordinator</td>
</tr>
<tr>
<td>Outputs (Physical and Financial)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Allocation for Social Sector (Health and Education) budget is enhanced</td>
<td>1.1 % of GSDP on health</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoO</td>
<td>3.1%</td>
<td>5%</td>
<td>Researcher</td>
</tr>
<tr>
<td></td>
<td>1.2 % of GSDP on education</td>
<td>Annual</td>
<td>Budget at a Glance, Finance Department, GoO</td>
<td>2.9%</td>
<td>4.5%</td>
<td>Researcher</td>
</tr>
<tr>
<td>2. Utilisation of the Social Sector (Health and Education) budget is enhanced</td>
<td>2.1 % utilisation in health</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.1 % utilisation in education</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outputs (Practice-level changes)</td>
<td>Progress marker</td>
<td>Periodicity</td>
<td>Source</td>
<td>Expect to see</td>
<td>Like to see</td>
<td>Love to see</td>
</tr>
<tr>
<td>3. Participatory budget formulation practices are adopted by the GoO</td>
<td>Pre-budget consultations</td>
<td></td>
<td>Representatives of the state government associated with the budget formulation process would participate in pre-budget consultations organised by civil society organisations</td>
<td>State government officials invite civil society to pre-budget consultations organised by them</td>
<td>State government officials invite suggestions and recommendations on the budget from civil society organisations</td>
<td>Project coordinator</td>
</tr>
<tr>
<td></td>
<td>District-wise budget planning</td>
<td></td>
<td>State government officials support district-wise budget planning processes initiated by civil society</td>
<td>District-wise disaggregated plan budget data published by the state government</td>
<td>State government pilots a district-wise budget planning process in at least one district in Odisha</td>
<td>Project coordinator</td>
</tr>
</tbody>
</table>
To sum up, what we have done till now is develop a PMF that captures the results of the budget group in the form of a theory of change by following a step-by-step process. In Annexure A, you can see another example of a PMF for your easy reference.

Based on what has been discussed till now, can you think of the indicators, baseline and target values in your budget work projects? Can you think of the progress markers and gradation of change that you would expect to see, like to see and would love to see?
Can you visualise how the PMF of your budget work would look like?

<table>
<thead>
<tr>
<th>Outcome</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Outputs (Physical and Financial)</td>
<td></td>
</tr>
<tr>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Outputs (Practice-level changes)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>
How to Implement the Framework?

To learn how to implement this framework, it is necessary that we revisit the definition of project. We know that to deliver the required results in a project, we have to plan and execute our activities, within the given time and resources. Thus, we need to ensure that during project implementation, we are able to track our activities with respect to time and resources towards the achievement of our results. To be able to do so we need two handy tools—activity-input monitoring and result assessment, as described below.

Activity-input Monitoring: What Are You Doing

In activity-input monitoring, we are primarily interested in knowing the following:

- Whether the activities are being complied with
- Whether they are being implemented within the specified time
- Whether they are being implemented within the given resources

Management of a project, as they say, is chiefly about managing ‘time overruns’ and ‘cost overruns’.

To check that there are no time and cost overruns in our project, we can use the simple format in Annexure B for gathering this information. Best compiled on a quarterly basis, this format would help us in tracking our activities and resource utilisation as well as the adherence to the project implementation schedule.

Results Assessment: What Have You Done

On an annual basis, it is imperative that we take stock of progress towards the achievement of the expected results. This process would be anchored by the PMF. Thus, we would compile the information against the milestones and targets specified in the PMF. A simple format for the same is given in Annexure C. The same would help us know how far we have moved and help prepare our strategies for the future course of action.
**Process evaluation**

Process evaluation helps us in understanding how a project was implemented. It helps answer questions like whether the activities were completed and targets met, what was the outreach etc. In budget work context it could be used for answering questions like: Were all the activities completed as intended? To what extent the partners have undertakes activities that we wanted them to take (e.g. enhanced media coverage, MLA asking questions, communities submitting charter of demands)? However, with focus on processes (activities), it is a tool of monitoring and should not be used as an alternative to evaluation.

While we are doing our result assessment, it is crucial to revisit the theory of change. This is because we know that the context is dynamic and may have changed within a year. It therefore becomes important to probe whether the theory of change is still congruent to the context of intervention or whether it requires realignment. Accordingly, we should modify our theory of change to the changes in the evolving context. Subsequently, we should also revisit the PMF and realign it with the refined theory of change. Only then can we be sure of being responsive to the dynamic nature of the context in our approach to result management.

**End-of-project Evaluation**

Ideally, at the completion of the project we should undertake an evaluation. But we know that given the nature of our work, it would be difficult to attribute changes to our work alone. But we can certainly capture our contribution to the change. In that regard, evaluation would entail gathering evidence of the project’s contribution to the change.

It would not be for ‘attribution’ but for analysing the ‘contribution’ of the project towards the envisioned changes. Along with the contribution, it would also help in assessing:

<table>
<thead>
<tr>
<th><strong>Relevance</strong></th>
<th>How the work locates itself in the larger landscape</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Results</strong></td>
<td>Achievement in the envisioned outputs and the outcome</td>
</tr>
<tr>
<td><strong>Efficiency</strong></td>
<td>Translation of inputs employed to outputs</td>
</tr>
<tr>
<td><strong>Effectiveness</strong></td>
<td>Comparison of results with respect to similar interventions</td>
</tr>
<tr>
<td><strong>Sustainability</strong></td>
<td>Continuity of the interventions, institution and results</td>
</tr>
</tbody>
</table>

Happy Monitoring and Evaluation!
### Annex A

#### PERFORMANCE MONITORING PLAN

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Enhanced access to services and entitlements by members of the SC and ST community in Andhra Pradesh</td>
<td>1. (a) Dropout rate</td>
<td>Annual</td>
<td>District Information System for Education (DISE), National University for Educational Planning and Administration, Government of India (GoI)</td>
<td>Dropout Rates (%)</td>
<td>Reduce dropout rate at least by 25%</td>
<td>To be decided</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>SCs</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Boys</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>Girls</td>
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<td></td>
<td></td>
<td></td>
<td>Primary</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>15.24</td>
<td>14.74</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Upr. Primary</td>
<td>25.77</td>
<td>24.49</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Secondary</td>
<td>49.04</td>
<td>48.30</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>STs</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Primary</td>
<td>32.86</td>
<td>36.57</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Upr. Primary</td>
<td>47.38</td>
<td>50.93</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Secondary</td>
<td>71.44</td>
<td>74.83</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>1. (b) No. of SC and ST households reporting 100 days of employment under MNREGA</td>
<td>Annual</td>
<td>National Rural Drinking Water Programme, Ministry of Drinking Water - For NRDWP is <a href="http://indiawater.gov.in/imis/reports/nrdwpmain.aspx">http://indiawater.gov.in/imis/reports/nrdwpmain.aspx</a></td>
<td>Out of 9,192 SC habitations, 6,138 covered.</td>
<td>Increase at least by 10%</td>
<td>To be decided</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Out of 18,469 ST habitations, 9,249 covered.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outputs</td>
<td>1. Increased allocation under SCP and TSP</td>
<td>Annual</td>
<td>Volume VII/4 (SCSP) and Volume VII/3 (TSP) Department of Finance, Government of Andhra Pradesh</td>
<td>Allocation in 2012-13 (Crores)</td>
<td>Increase at least by 30%</td>
<td>To be decided</td>
</tr>
<tr>
<td></td>
<td>1.1 More Allocation in 2013-14 compared 2012-13 under SCP and TSP in 6 departments</td>
<td>Annual</td>
<td></td>
<td>SCP</td>
<td>336.73</td>
<td>156.06</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TSP</td>
<td>65.74</td>
<td>26.73</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>398.00</td>
<td>126.00</td>
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<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>363.36</td>
<td>160.08</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>203.90</td>
<td>145.12</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>808.40</td>
<td>307.96</td>
</tr>
<tr>
<td></td>
<td>1.3 New schemes are formulated under the SCSP and TSP</td>
<td>Annual</td>
<td>Volume VII/4 (SCSP) and Volume VII/3 (TSP) Department of Finance, Government of Andhra Pradesh</td>
<td>Not Applicable</td>
<td>At least 3 schemes</td>
<td>To be decided</td>
</tr>
<tr>
<td></td>
<td>2. Diversion of funds under SCSP and TSP is arrested</td>
<td>Once in 3 years</td>
<td>Volume VII/4 (SCSP) and Volume VII/3 (TSP) Department of Finance, Government of Andhra Pradesh</td>
<td>Metro Rail, Hussain Sagar Lake, Outer Ring Road, Zoological Park, Loans to Genco &amp; Lanco, equipment purchase for govt. depts., tourism festivals, grants to universities, temples restoration etc.,</td>
<td>Metro Rail, Hussain Sagar Lake, Outer Ring Road, Zoological Park, Loans to Genco &amp; Lanco, equipment purchase for govt. depts., tourism festivals, grants to universities, temples restoration etc.,</td>
<td>To be decided</td>
</tr>
</tbody>
</table>
3. Current budgetary practices of the state are improved

<table>
<thead>
<tr>
<th>Progress marker</th>
<th>Periodicity</th>
<th>Source</th>
<th>Expect to see</th>
<th>Like to see</th>
<th>Love to see</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1 Participatory budget formulation practices are adopted by the state government</td>
<td>Once in 3 years</td>
<td>Annual pre-budget consultations are held by the state government with civil society groups including Dalit Adivasi organisations soliciting their views and recommendations</td>
<td>Annual district-level pre-budget consultations are organised by the District Planning Committee with various civil society groups including Dalit Adivasi organisations</td>
<td>Annual mandal-level pre-budget consultations are organised by the District Planning Committee with various civil society groups including Dalit Adivasi organisations</td>
<td>To be decided</td>
</tr>
<tr>
<td>3.2 Greater budget transparency</td>
<td>Annual</td>
<td>Mandal &amp; District Plans are available on the website; accessible on demand at district headquarters</td>
<td>Department-wise disaggregation of budgetary information and data will be available at the district-level</td>
<td>Scheme-wise disaggregation of budgetary information and data will be available at the district-level</td>
<td>To be decided</td>
</tr>
<tr>
<td>3.3 Adoption of Gender Responsive Budgeting (GRB) by the state government</td>
<td>Annual</td>
<td>The state government adopts a gender policy outlining its commitment towards GRB and addressing gender disparities in the state</td>
<td>A GRB cell is set-up by the Department of Women development and Child Welfare to institutionalise GRB</td>
<td>Gender Budget Statement is published each year by the state government capturing both sex-disaggregated allocation and expenditure made in the state budget</td>
<td>To be decided</td>
</tr>
<tr>
<td>3.4 Strengthening the Andhra Pradesh Scheduled Castes Sub-Plan and Tribal Sub-Plan (Planning, Allocation and utilisation of Financial Resources) Act 2013</td>
<td>Annual</td>
<td>Rules for the implementation of the Andhra Pradesh Scheduled Castes Sub-Plan and Tribal Sub-Plan (Planning, Allocation and utilisation of Financial Resources) Act 2013 are framed</td>
<td>Constitution of the State Council and Nodal Agencies under the Act are formed</td>
<td>Necessary amendments are made to the Act</td>
<td>To be decided</td>
</tr>
</tbody>
</table>
### Annex B

#### FORMAT FOR ACTIVITY-INPUT MONITORING

<table>
<thead>
<tr>
<th>S.No.</th>
<th>ACTIVITY</th>
<th>ACTIVITY PROGRESS</th>
<th>ACTIVITY INTENSITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Research &amp; Advocacy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1.1....</td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>1.2....</td>
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<td>1.3....</td>
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<td>1.4....</td>
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<td>1....</td>
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<tr>
<td>2</td>
<td>Capacity building</td>
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<td>2.1....</td>
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<td>2.2....</td>
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<td>2.3....</td>
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<td>2....</td>
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<td>3</td>
<td>3....</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3.1....</td>
<td></td>
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</tbody>
</table>

- **Planned**
- **Delayed**
- **Completed**
- **Additional time required**
<table>
<thead>
<tr>
<th>S.No.</th>
<th>EXPECTED RESULTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Outcome</td>
</tr>
<tr>
<td></td>
<td>Outputs</td>
</tr>
<tr>
<td>1</td>
<td>(Write the Outcome)</td>
</tr>
<tr>
<td>2</td>
<td>(Write the financial output 1)</td>
</tr>
<tr>
<td>3</td>
<td>(Write the financial output 2, if any)</td>
</tr>
<tr>
<td>4</td>
<td>(Write the financial output 3, if any)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PERIODICITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Write one indicator in one row)</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>INDICATOR</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>ACHIEVEMENT</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>REMARKS</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>MILESTONE/TARGET</th>
</tr>
</thead>
</table>

Annex C

FORMAT FOR RESULT ASSESSMENT

Write the Outcome

if any)

(Write the behavioural output)
About the Authors

Dharmendra Chandurkar

Dharmendra is the co-founder and Chief Knowledge Officer of Sambodhi. He is responsible for leading Sambodhi’s knowledge vision and strategy, including identifying and incubating emerging methodologies and designs with relevance to monitoring and evaluation, project management and research. In his 14-year career, he has been involved in designing curricula and developing resources for capacity-building programmes and has led multidisciplinary teams in monitoring and evaluation projects. His work on design and operationalization of monitoring systems has been published in leading internationally. A management graduate, Dharmendra is also the editor of the “South Asian Journal of Evaluation in Practice”. His interests include people-centric processes and evaluation field-building. He likes cooking and enjoys experimenting with different cuisines.

Nidhi Sen

Nidhi is currently anchoring the budget work portfolio at NFI. With a background in Political Science (Jawaharlal Nehru University) and Human Rights (National Law School of India University), she has been working in the development sector for more than 5 years in different capacities. Deeply interested in social protection and governance issues, she has a number of publications on the same. Committed both to development action and communication, she has both experience and training in change management, grant management, knowledge-building, and programmatic design and planning.

List of Publications by NFI

1. Common Cause: NGOs and Civil Society
2. Budget work in India: A Stocktaking
3. A study of Nutrition among Rural Children in Assam
4. Analysis of Agriculture Value Chain in Tomato sub-sector in Hazaribagh, Jharkhand
5. Analysis of Agriculture Value Chain in Paddy sub-sector in Bilaspur, Chhattisgarh
6. The North East Voluntary Action and Vision
7. Constructive Work as Self-Governance
NFI is supporting eleven civil society groups working on public budgets in more than ten states of India. NFI is committed to expanding, strengthening and deepening the budget discourse and practice from a social equity perspective.

NFI would like to collaborate with multiple stakeholders including civil society organisations, the print and electronic media, public policy institutions, and people’s representatives to create a national momentum around pressing budget reform issues. NFI believes that a synergistic and strategic approach can help leverage the impact and gains of civil society budget work to meet India’s developmental challenges.

To learn more about NFI’s budget work portfolio and how one can contribute to the sector’s effectiveness, please write to nidhi@nfi.org.in or barsha@nfi.org.in