



## Outcome and Impact Assessment in International Development

### Zewo Guidelines for Projects and Programmes

## Good Practice

There is no one single impact assessment system. Every organisation must develop a plan that is adapted to its own circumstances. For this to be a success, ZEWO recommends that an organisation should follow the following principles for high-quality assessments and disclosure and dissemination of results:

### Quality

- **Plan**  
The organisation has an impact assessment plan that is adapted to its circumstances. This provides information about who uses which methodology when and how often to assess effects on the target groups.
- **Frequency**  
The organisation regularly measures the outcomes on the target groups.
- **Budget**  
The organisation devotes between 0.5 and 2.5% of its annual project budget to implementing and carrying out impact assessments.
- **Level of comparison**  
The organisation interprets an outcome or impact assessment as at the very least a before-and-after comparison. A description of a state of affairs is not considered to be an impact assessment.

### Disclosure

- **Plan**  
The organisation discloses the principles of its impact assessment system, the time schedule and the methods it uses.
- **Results**  
The organisation publishes the results of the impact assessments carried out according to plan during the reporting year in its annual performance report. This includes in particular statements about:
  - Outcome and impact objectives: the intended results for the target group;
  - Outputs: a presentation with reference to the inputs and the achievement of the objectives;
  - Outcomes: a description of the changes for the target group as well any changes compared to the control group;
  - Impact: if possible, a description of the contribution to the overarching goals and longer-term impact.
- **Reports**  
Reports on the outcome and impact of individual projects and programmes are disclosed to funders at the very least.
- **Costs**  
It is also desirable to reveal the expenses related to impact assessment.

## Assertions

- **Summary**

The findings may be aggregated by subject area or region as long as the chosen methods permit this.

- **Accuracy**

Assertions about the outcomes and impact achieved are adapted to the meaningfulness, accuracy and reliability of the chosen methods. In particular, it is clear whether the effects of a specific project or programme can be proved beyond doubt or whether a plausible case has been made for it.

- **Completeness**

No essential information has been withheld that might distort the overall picture. This means, in particular, that it is not simply positive examples that have been presented while negative aspects have been omitted.

- **Correctness**

If assertions are used for advertising or fundraising, then the facts must be verifiable.

- **Time period**

The organisation discloses when the assessment was conducted and to which period of time the respective assertions refer.



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# Performance Report

The Swiss accounting and reporting recommendations for charitable, social, non-profit organisations (Swiss GAAP FER 21) state that a performance report is an integral part of the annual accounts. Swiss GAAP FER 21, Clauses 42 and 43 present the minimum requirements for a performance report as follows:

The performance report provides information about the effectiveness and the efficiency of charitable, social, non-profit organisations in an appropriate format.

It must disclose:

1. The purpose of the organisation,
2. The directors/trustees and their term of office,
3. The members of the management team,
4. Connections to related parties,
5. The defined objectives, a description of outputs with regard to the defined objectives, and the use of the available funds.

The explanations (Clause 59) contain the following regulations:

1. The performance report is governed by the principles and guidelines of general accounting and reporting. Particular attention should be paid to consistency.
2. Declarations in the performance report do not need to be audited by the auditors.

In general, the outputs are described and often backed up with statistics and key figures. These performance reports are often included in the annual report. To avoid duplication they are not usually repeated in the annual accounts.

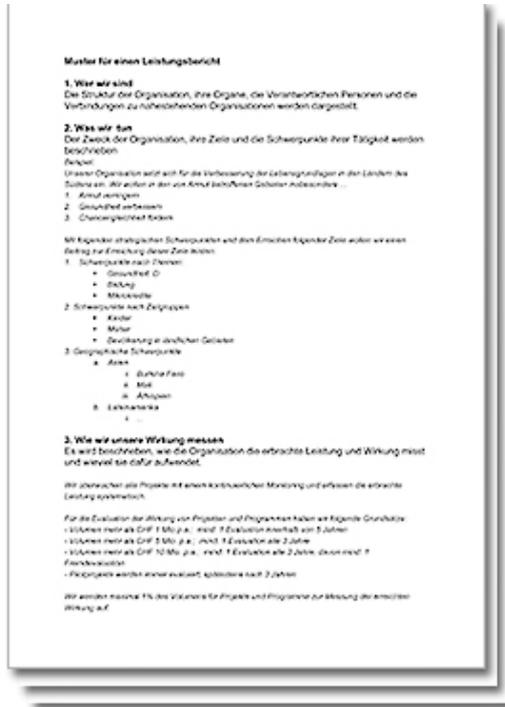
The term “impact” is not explicitly mentioned in the Swiss GAPP FER 21 requirements, but it can be subsumed under the term “effectiveness”. There is a need for clarification of what might be an appropriate form in which to provide information about an organisation’s effectiveness, meaning the outputs and the effects.

### **IMPORTANT**

For the reader to be able to gain a complete picture of an organisation’s effectiveness and efficiency, he or she requires information about its outcome objectives and data showing how much progress the organisation has made towards achieving them. He or she must also be able to see some relation to the means employed.

## Example

The example below shows how the results of an impact assessment of projects and programmes may be included in a performance report.



## Download

Model performance report. In German.