

V4C Value for Money

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Abbreviations and acronyms

3 Es	Economy, efficiency, effectiveness
AGW	Adolescent girls and women
ASPN	Attitudes, Practices and Social Norms
CBA	cost–benefit analysis
CEA	cost-effectiveness analysis
DFID	Department for International Development
Intl	International
LT	long term
M&E	Monitoring and evaluation
NAO	National Audit Office [UK]
Natl	National
Qual	Qualitative
Quant	Quantitative
SROI	Social Return on Investment
ST	short term
TA	Technical assistance
TOR	Terms of Reference
V4C	Voices for Change
VAWG	Violence Against Women and Girls
VfM	value for money

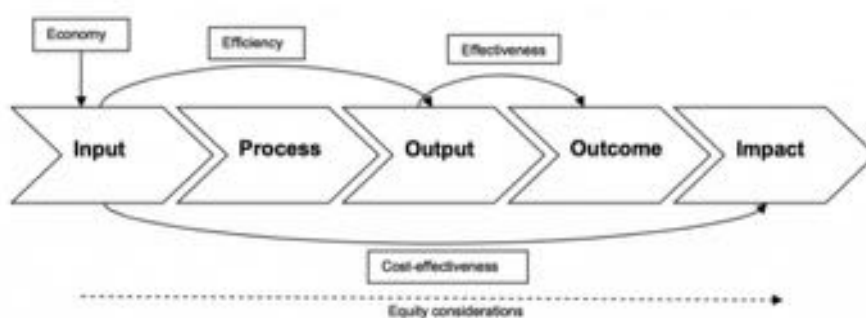


Introduction

Voices for Change (V4C) is an innovative programme, intended to help build the evidence base on what works for promoting an enabling environment for young women's empowerment. The Department for International Development (DFID) seeks to maximise the impact of each pound spent to improve poor people's lives. The need to mainstream and report value for money (VfM) is common to all DFID programmes. As a DFID-supported programme, it was therefore essential for us to put in place systems to ensure that we could deliver VfM and provide evidence to DFID of how we were achieving it. The purpose of this paper is to share the approach we took to VfM, the measurement results, and lessons learned of applying the approach in practice.

Background

DFID introduced value for money in 2011¹ with a requirement to report performance on VfM measures in the Annual Review. However, guidance was provided at the level of the conceptual framework of the 3 Es (economy, efficiency and effectiveness), rather than being sector- or programme-specific.



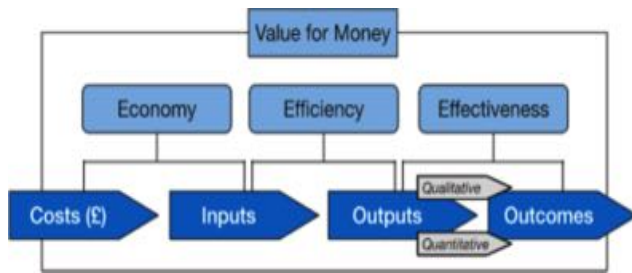
- Economy: Are we or our agents buying inputs of the appropriate quality at the right price? (Inputs are things like staff, consultants, raw materials and capital that are used to produce outputs.)
- Efficiency: How well do we or our agents convert inputs into outputs? (Outputs are results delivered by us or our agents to an external party. We and our agents exercise strong control over the quality and quantity of outputs.)
- Effectiveness: How well are the outputs from an intervention achieving the desired outcome on poverty reduction? (Note that in contrast to outputs, we or our agents do not exercise direct control over outcomes.)
- Cost-effectiveness: How much impact on poverty reduction does an intervention achieve relative to the inputs that we or our agents invest in it?

Source: *DFID's Approach to Value for Money* (2011).

The Voices for Change business case included a detailed approach for measuring and monitoring VfM, drawing upon work for DFID Nigeria on VfM indicators (Christie and Barr 2014). The proposed set of indicators were based on the 3 Es model, with sustainability and equity viewed as an important sub-set of effectiveness. Equity and sustainability were assessed as separate aspects of VfM in the later years of the programme.

¹ DFID (2011) *DFID's Approach to Value for Money*, London: DFID; and DFID (2011) *Writing a Business Case: How to Note*, DFID Practice Paper, London: DFID.





Source: V4C VfM Approach Paper (Update October 2016).

In line with DFID guidance, the VfM approach or framework included qualitative, quantitative and monetary indicators, with the intention that these measures would be compared to benchmarks and/or tracked over time to ensure that they provided 'strong' evidence of VfM.



□

Box 1 Extract from Voices for Change business case

Economy

Programme process: V4C will establish Standard Operating Procedures that procure with cost-economy and value; these processes are based on Service Provider norms, and are benchmarked against DFID procurement standards. These processes mean that V4C will be managed to be fully compliant with DFID's new Statement of Priorities and Expectations for Suppliers.

Specific monetary cost savings: to be quantified once implementation commences. These should be in areas including hotel costs (group discount through the Service Provider) and more importantly negotiating discounts on purchasing media services (air time, etc.).

Efficiency

Programme process: V4C will establish an M&E system and management information system that records costs per output and sub-output (indicator), and allows 'cost per unit output' calculations to be made in the following areas:

- Safe spaces:
 - i) Number of adolescent girls and/or women (AGW), and boys and men reached through direct interventions/safe spaces
 - ii) Cost per AGW or boy/man reached through direct interventions/safe spaces
 - iii) Cost per AGW or boy/man reached through direct interventions/safe spaces vs benchmark per capita cost of safe spaces elsewhere
 - iv) Number of AGWs mentored outside safe spaces
 - v) Cost per AGW mentored outside safe spaces.
- Communications:
 - i) Number of people reached with communications campaigns (by medium)
 - ii) Cost per person reached with communications campaigns (by medium); benchmarked where possible
 - iii) Number of people responding to communications campaigns' calls to action (by medium)
 - iv) Cost per person responding to communications campaigns' calls to action; benchmarked where possible
 - v) Cost per endorsement/communication from media personalities.
- Evidence
 - i) Number of documents downloaded from resource centre
 - ii) Cost per document downloaded from resource centre

Effectiveness

Programme process: V4C will establish an M&E system and oversee an evaluation that collects evidence on V4C results, and attribution of changes to the programme

- Percentage changes in (disaggregated) societal attitudes towards issues on which V4C has campaigned
- Tangible results from strengthening the enabling environment for AGWs will be tracked. From V4C case studies (part of the M&E system), the programme will build a set of documented changes which outline the change (the benefit, with a quantified value as far as possible), the change stories, the attribution to the actors involved, and V4C's costs.



Our approach to value for money measurement

Voices for Change developed a value for money strategy, based on DFID's '3Es Framework' based on economy, efficiency and (cost-)effectiveness to guide our measurement of value for money on the programme. Our understanding of VfM is grounded in the approach used by the UK National Audit Office (NAO) and adopted by DFID. It was enhanced by work done by Itad, one of the core partners implementing V4C, in applying VfM to development programmes, especially in the area of governance. We found that there was a need to be very clear about the results (outputs and outcome level) that we expected to achieve, as well as the costs. Also, to understand the strength of the evidence and to have precision in stating the underlying assumptions we were relying on, in achieving the outputs and outcomes. This meant looking at the 3Es as well as the strength of the links in the results chain, i.e. testing and refining the Theory of Change.

This section goes through the following six stages of developing and implementing a VfM framework to showcase how V4C went about applying the VfM approach in practice:

1. Selecting indicators
2. Collecting data
3. Quantifying indicators
4. Analysing indicators (benchmark trend etc)
5. Reporting and assessment
6. Using VfM information in day-to-day decision-making

Selecting indicators

Value for Money measures were identified in the business case (see Box 1). These were designed to be used throughout the life of the programme, with further measures added as the programme evolved.² **Economy indicators selected cover the main areas of expenditure. Efficiency and Effectiveness indicators selected align closely with the logframe**, with many of the unit costs using 'units' that are results being reported as logframe results e.g. cost per AGW or boy/man reached through safe spaces.

The aim was to use a basket of indicators to tell a well-rounded and multi-dimensional VfM story. Around 30 indicators were selected and measured consistently during implementation. There were some revisions as the programme developed following annual reviews, but in general the indicators remained constant. A review of V4C's approach to VfM carried out in May 2016 by the incoming VfM advisor found that the strategy had good indicators. Many of the indicators used benchmarks or trend analysis and were for the most part monetised or quantified rather than qualitative and standalone.

The VfM indicators:

Ref no.	Economy (process) indicators	Indicator type (monetary, quantitative, qualitative, process)?	Measurement approach (standalone, trend, benchmark)
1	Competitive procurement as per DFID procedures	Process	Benchmark
2	Rating and weighting	Process	Benchmark

² DFID (2013) *Voices for Change: Improving the Enabling Environment for Adolescent Girls and Women in Nigeria*, Final Business Case, 15 March 2013, London: DFID.



3	Use of Crown Agents for major procurements	Process	Trend
4	Maintain fiduciary risk management procedure to reduce waste and fraud	Process	Comparative
5	Maintain preferred suppliers' list (hotel and maintenance) – price revisited and compared every quarter	Process	Trend

Ref no.	Economy indicators	Indicator type (monetary, quantitative, qualitative, process)?	Measurement approach (standalone, trend, benchmark)
6	Average daily fee rate (disaggregated LT:ST and Intl:Natl)	Monetary	Trend
7	Cost share on security adviser, with other Palladium programmes	Monetary	Standalone
8	Actual discounts on hotels	Monetary	Trend
9	Travel and unit cost savings	Monetary	Trend
10	Accommodation and unit cost savings	Monetary	Trend
11	Cost of air time	Monetary	Standalone

Ref no.	Indicator	Measurement type	Note	Evidence/data
Systems and processes				
12	V4C accounts system developed to report costs per sub-output (and by State)	Comparison: Rating & Weighting	Palladium has been adapting its finance templates to label spend at the level of sub-Outputs, including time sheeting at sub-Outputs of programme components (not indicators).	Copies can be found in the personnel input tracker and cash book with the Finance & Admin Manager
13	Monthly workplan budgeting system to improve accurate forecasting	One-off	Review of yearly costed workplan to extract and update monthly costed workplan to ensure accuracy in budget forecasting.	Monthly variance analysis folder with the Finance & Admin Manager
14	System to track consumption of radio media	One-off	OMD analysis of radio programme reach.	OMD radio reach analysis report
15	System to track consumption of social media	One-off	Google Analytics and a tool for social media consumption.	Social media: E1M platform metrics Radio: Quarterly report of the listening panel

Ref no.	Efficiency indicators	Indicator type (monetary, quantitative, qualitative, process)?	Measurement approach (standalone, trend, benchmark)
16	Ratio of tech to admin staff costs	Quantitative	Trend
17	Ratio of costs of long-term internationals to costs of long-term	Quantitative	Trend



	nationals		
18	Ratio of number of days for long-term nationals to long-term internationals	Quantitative	Trend
19	Ratio of days for long-term technical assistance to short-term technical assistance (TA)	Quantitative	Trend
20	Cost/girl trained in physical safe spaces (note, this could be presented as cost per girl trained and then also cost per girl trained with increased self-esteem)	Monetary	Trend
21	Cost/girl trained in virtual safe spaces	Monetary	Trend
22	Cost/men/boy trained in peer safe spaces	Monetary	Trend
23	Number of social media visits/followers	Quantitative	Trend
24	Unit costs for social media visits	Monetary	Trend
25	Number of listeners to radio show episodes	Quantitative	Trend
26	Cost per listener to radio show episodes	Monetary	Trend
27	Allocative efficiency: media mix	Quantitative and Qualitative	Trend
28	Ad hoc efficiencies		One-off

Ref no.	Effectiveness indicators	Indicator type (monetary, quantitative, qualitative, process)?	Measurement approach (standalone, trend, benchmark)
29	Managing surveys and other assessments to track V4C's results	Process	
30	Cost per man/woman who reports taking action, as a result of what they learned through their participation in Purple safe spaces (Note, this replaced cost/girl with improved self-esteem in 2016)	Monetary	Standalone or trend
31	Number of demonstrable changes in the circumstances of AGWs where there is evidence of attribution to V4C's work on attitudes and behaviours	Categorised in the individual cases as monetary and qualitative with possible quantitative analysis	Standalone A trend analysis would be conducted

Ref no.	Cost-effectiveness indicators	Indicator type (monetary, quantitative, qualitative, process)?	Measurement approach (standalone, trend, benchmark)
32	Cost of changing Nigerian's attitudes on one of the three social norms areas	Monetary	Standalone

Although a basket of indicators was selected, there were still some challenges faced by the programme in measuring results and the cost of these results.



- *Our overall results of V4C are not like other programmes where your overall result is you get a million people using a mosquito net. These are more quantitative, and you already know the resources needed. We can envisage the result we want, but we don't know the mix of interventions, so there is a risk of all of this not working, so it is difficult to make a VfM analysis that is certain; it needs to include probabilities. (Workstream Lead)*

Change will take time and may not be linear, requires some persistency and consistency, and it is hard to make the case to continue with something that is showing little effect. (Workstream Lead)

Collecting data

Data on economy indicators was sourced from expenditure data provided by programme-generated financial reports. In some cases, this data was readily available, but in other cases financial reports were generated specifically for the purposes of the VfM analysis. Data was also collected on savings made through negotiating discounts or sharing costs.

The original plan was for expenditure data to be captured by sub-output, and a chart of accounts was set up to do just this. However, the process still required significant manual processing to produce the financial report in the required format. It was only in Year 4 that the new financial system was implemented, and which facilitated reporting by sub-output. Following the introduction of the new financial management system, V4C was able to report spend by sub-output and disaggregate the spend to align with work planning and logframe results.

- *The idea to set up the working group from the different programme areas [Finance, Results and Programme] is one thing that is making it work. [...] [B]ecause VfM is in all of their workplans, time is dedicated to it, to start to look at it, what's needed, what has been needed, it is discussed even before the time. (Members of VfM working group)*

With many of the VfM indicators aligned with the logframe, data were sourced from the programme results database, and with some additional data sources mined to generate results data.

Quantifying indicators

Originally, V4C planned to compute and report the VfM indicators bi-annually. However, the process was quite time-consuming and after Year 2, the indicators were quantified on an annual basis. The calculations drew on a number of data sources, and the VfM team came together to compute the indicators.

In Year 3, standard VfM templates were introduced. They were completed with the required results and financial data, and served as a record of the calculations, so that these could be done consistently across years, thus mitigating the effect of staff changes.



Analysing indicators

Analysis of indicators used benchmarks and trends where these were available. A selection were included in the 'Our Results' section below. The full analysis of all the indicators was reported in the annual VfM report for e.g. *Voices for Change Annual Value for Money Report (October 2016–September 2017)*.

Three types of VfM measurement were used, in line with Itad's *Better Value for Money* assessing VfM framework (Christie and Barr 2014):

- *Benchmarked measurement* – compares programme achievements with similar achievements outside the programme (within country or outside country). They are thus external, relative indicators, and can provide strong evidence of best value or best cost, or both.
- *Comparative measurement* – shows progress over time (e.g. years) or space (e.g. districts) – demonstrating cumulative effect or showing comparative improvement between 'cases'. They are internal, relative indicators.
- *Standalone measurement* – shows what has been achieved within a reporting period. These are standalone and absolute indicators, and may be thought of as 'one-off' realisations of value. They can be compared against the planned target for that period: in which case, the value in VfM terms depends on the credibility of the original plan as both realistic and stretching.

Reporting and assessment

To begin with, V4C was planning to assess and report on VfM bi-annually. Whereas this made sense to allow for early course corrections and to ensure the programme was not going off track, the process proved to be quite resource-intensive, and therefore V4C opted to assess and report on VfM annually as part of the Annual Review.

V4C reported performance against 32 indicators in order to make an assessment of VfM. However, DFID continued to request a single metric of return on investment, e.g. cost per person with changed attitude, i.e. a cost–outcome description. This was in place of a more typical cost–benefit analysis (CBA) or cost-effectiveness analysis (CEA) ratio which may be used to assess VfM. These ratios are difficult to generate for a project such as Voices for Change which targets outcome-level change in terms of attitudes and shifting social norms, rather than more tangible and quantifiable outcomes such as reduced mortality (quantified as lives saved) or higher education level attained (monetised as increased lifetime earnings).

Using VfM information in day-to-day decision-making

Efficiency and cost-effectiveness need to be at the forefront of decision-making to ensure that the most impact is achieved for the resources available. To this end, there should be a good understanding, and awareness and ownership of VfM amongst staff as they apply the principles of VfM, especially in efficiency and cost-effectiveness, to things like having conversations with suppliers about delivering value, for the best price.

An external review of V4C's VfM approach in 2016 found examples of when VfM concepts and principles have been applied in practice, such as balancing cost, quality, increasing efficiency (doing more with the same), and effectiveness (learning about what works and adapting). More findings from the review are shown in Box 2.



Box 2 Examples of how VfM is being applied in practice

- **Working in synergy with other programme components (outputs):** ‘Output 3, the resources they need, such as male facilitators, can be found from within Output 2. For example, at the launch of the report, facilitators acted as ushers and we use these facilitators when we need more resource as they are on hand.’
- **Organising events in good time to allow for logistics to be well planned.**
- **Taking opportunities to leverage on connections/partners** for discounts and contributions.
- **Negotiating national consultants’ fees** in line with competitive rates and TORs.
- **Minimising training costs** (training fewer people) whilst maximising impact (selecting the *right* people to train): ‘It is important to select the right people. It is about networking and mapping using our partners and state coordinators, those voices that are loud, who people listen to and who are influential.’
- **Rigour in the procurement process:** ‘We are able to specify what we want and review the tenders from a qualitative and commercial point of view. It is a rigorous process, so the best agencies are selected, and we get what we pay for. We believe that this has led to good quality outputs from the service providers. And we can link this to the rigorous process. We look at it through a quality and commercial lens, balancing them both.’
- **Partnering with the right people and organisations:** ‘A culture shift for the team was for the programme staff to get deeply involved in the commercial side or procurement. So, the communications lead was heavily involved in assessing cost, benchmarking and pushing back on budgets to get the best value for money. This was a shift in mindset from a team coming from the NGO sector.’

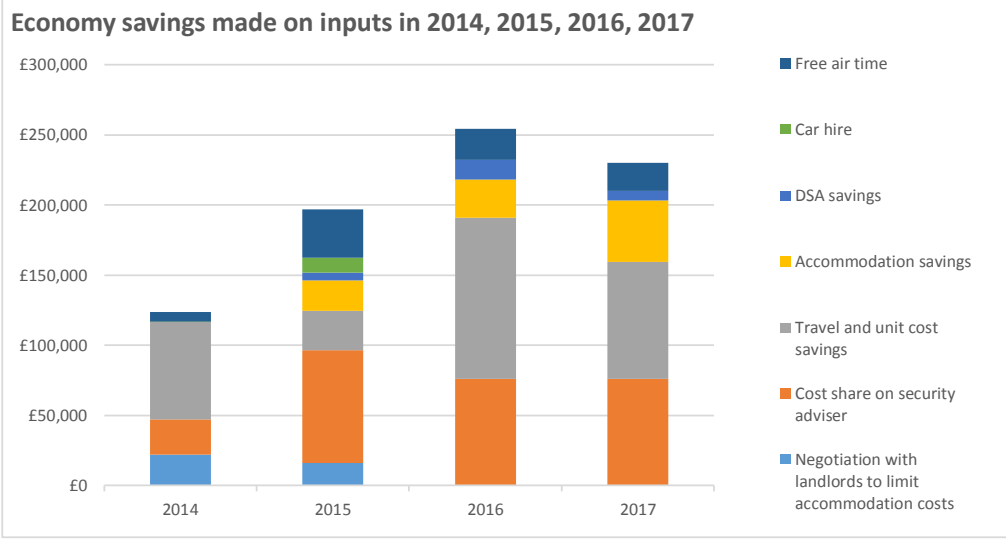
VfM analysis was also done on Virtual Safe Spaces (outside of VfM reports) with indicators such as cost per person reached, cost per click through cost per learning per individual, cost per time spent, and number of pages previewed. According to V4C staff leading this programme component, they found that this was ‘[u]seful for planning for scale-up, also just to see if it is VfM. There was a comparison with industry standards for online learning.’

Our results

Economy

Savings were made on key inputs and tracked each year. These were achieved through negotiating discounts with suppliers, e.g. discounts on hotels and accommodation. *Pro bono* air time was requested from radio stations. Opportunities were also taken to share costs between other Palladium programmes in Nigeria, e.g. shared security services. During implementation, the programme also moved into shared offices with other Palladium programmes.





Source: V4C Annual Value for Money Report October 2016 - September 2017, September 2017

Over the lifetime of V4C, the programme has made **total savings of £798,318, or 3 per cent of total programme expenditure.**

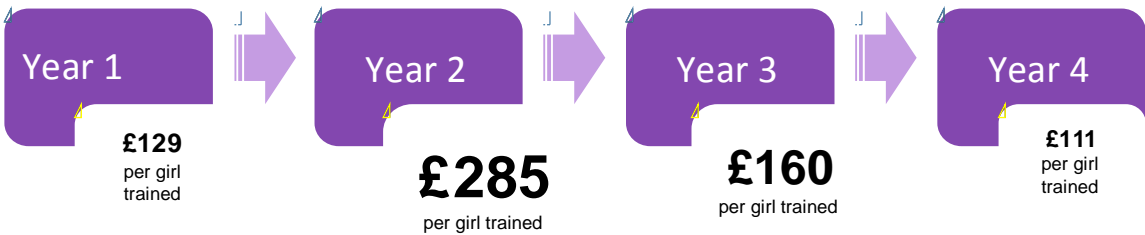
Efficiency

Unit costs were used as a measure of efficiency, with trends tracked over time. Unit costs included:

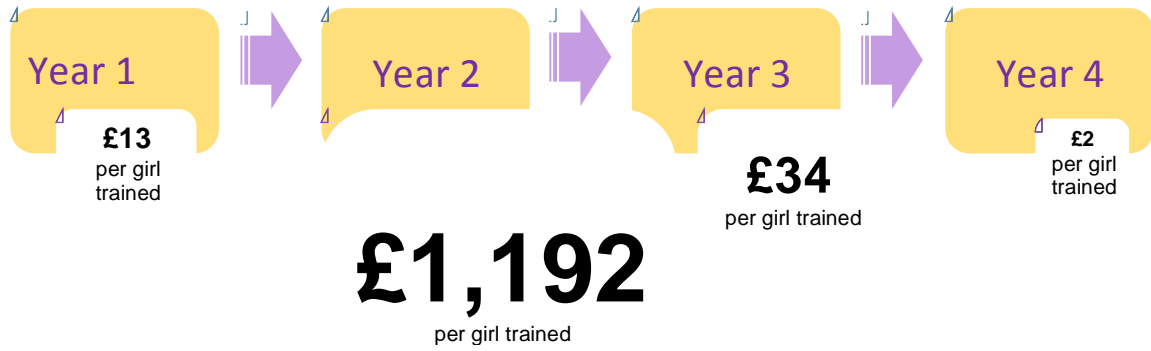
- Cost/girl trained in **physical** safe spaces
- Cost/girl trained in **virtual** safe spaces (Purple Academy)
- Cost/boy trained in **peer** safe spaces
- Unit costs for social media reach.

The expectation was that unit costs would decrease over time. Whilst they did overall, unit costs rose in the second year due to additional investment to develop the intervention based on learnings during Year 1. The unit costs then tend to decrease, apart from unit cost for young men trained in safe spaces, and the unit cost of social media reach. The increase in these unit costs was driven by a lower number of people reached as the programme started to wind down in Year 4.

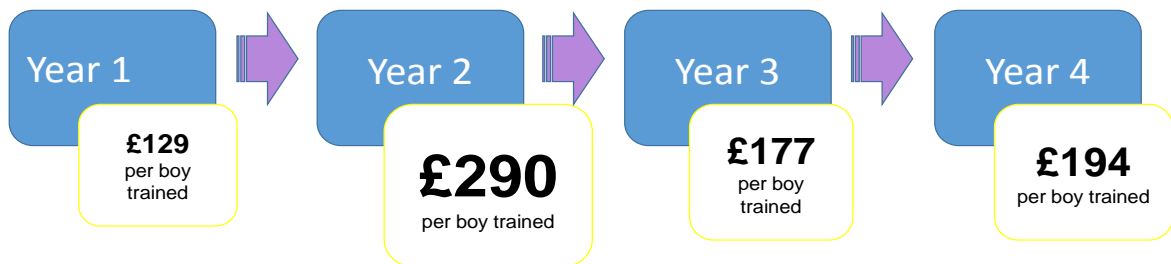
Cost/girl trained in physical safe spaces



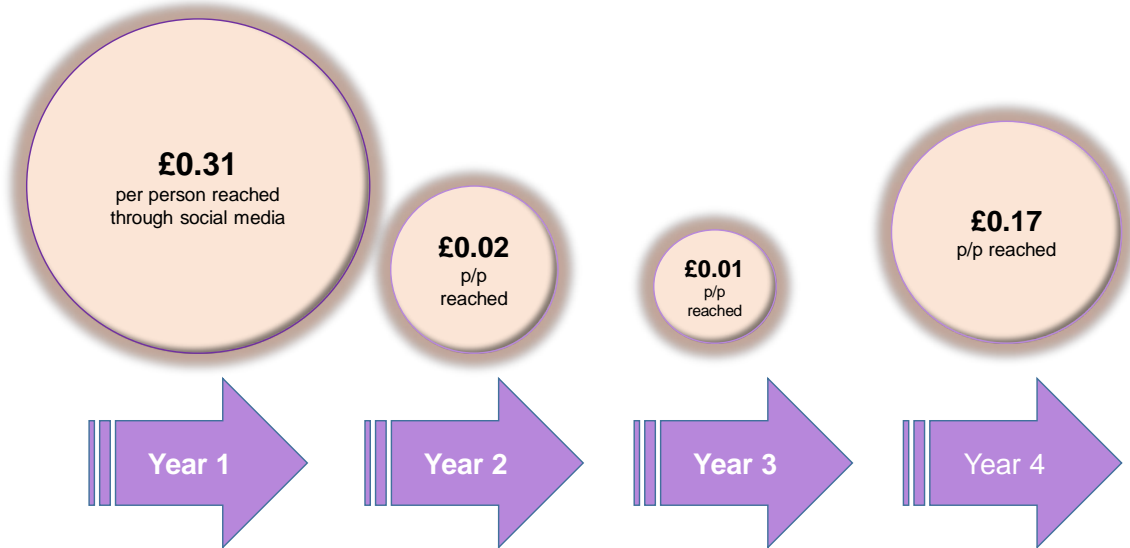
Cost/girl trained in virtual safe spaces



Cost / men/boy trained in peer safe spaces



Unit costs for social media reach



At the end of the programme, the results from the Attitudes, Practices and Social Norms (APSN) survey revealed that one of the ways the physical safe spaces added value was when young people who had been trained in a safe space felt empowered to hold discussions with peers, which resulted in changing attitudes. Therefore, in the Year 4 assessment, analysis of the 'safe space diffusion' effect was conducted and the unit cost of changing a person's attitude on one of the three social norm areas was calculated using costs and results for the whole programme (i.e. not year by year as indicators above):

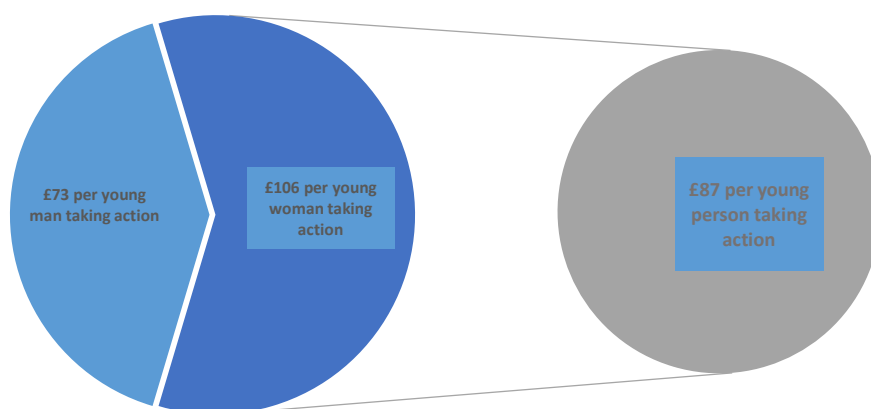
Safe Space Diffusion



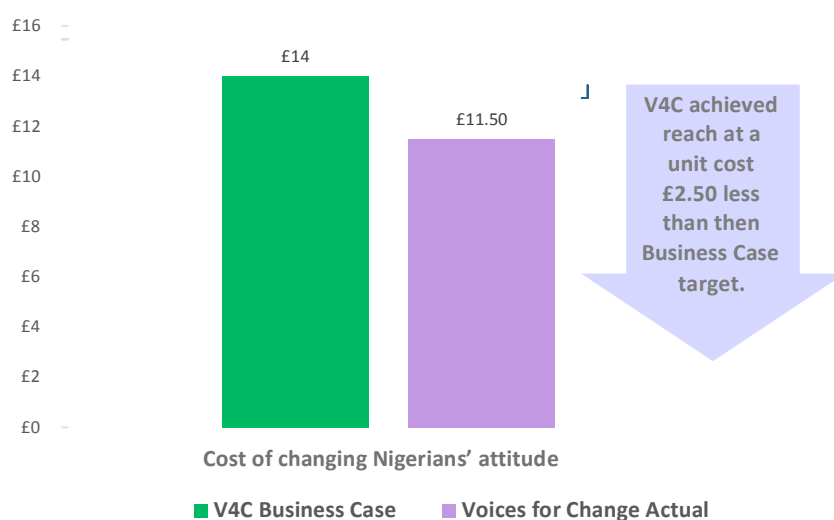
(Cost-)effectiveness

(Cost-)effectiveness was measured by calculating unit costs of outcome-level results. The first unit cost was cost per man/woman who reports taking action, as a result of what they learned through their participation in Purple safe spaces. As this was a new indicator for Year 4 (replacing unit cost of girl reporting increased self-esteem as this result area was no longer being measured by the programme), it is a standalone measure rather than a trend or comparison to a benchmark. This means that it is not as strong a measure of VfM, but it is still important as it captures the costs of results from the programme. The second measure was the cost of changing Nigerian attitudes on one of the three social norms areas. This was calculated and compared to the original proposition in the business case which showed that V4C had achieved reach at a unit cost of £2.50, or 18 per cent lower than the business case target, which was considered good value for money.

Cost per young man/woman who reports taking action, as a result of what they learned through their participation in Purple space/Academy activities



Cost of changing Nigerians' attitude on one of the three social norms areas



Equity

Equity was never a strong part of V4C's VfM framework. As a programme seeking to empower young women, promoting equity was seen as integral to V4C's design. As a result, the programme's VfM framework did not include indicators specifically measuring equity. From 2015, in response to DFID's review recommendations, V4C started to report on how it promoted equity, using qualitative data focusing on programme design (see Box 3).

Although not driven by VfM analysis, V4C has been able to gain important insights into equity, using data drawn from its M&E system.

The APSN survey, the programme's main instrument for measuring changes in young people's attitudes and behaviours, facilitated disaggregated analysis by gender, socioeconomic status, education and geography, amongst other variables. As a population-representative survey in each of V4C's focal states, we have been able to use this data to draw conclusions on the results achieved in different sections of the population, and the approaches that are better suited to reaching poorer sections of the population.

APSN endline data highlighted that on average Purple, V4C's brand, reached young people who were slightly more educated and less poor than each state's average demographics. Of the total number of young people who know Purple and improved their attitudes and/or behaviours, 43 per cent (or 646,000) are in the bottom half of the poverty scale being used to track this indicator. This finding about Purple's reach is to be expected, given that V4C has primarily targeted literate young people as likely drivers of societal change. However, the APSN endline also shows that results (in terms of gender attitude and behaviour change amongst young people), appear to be similar regardless of one's socioeconomic status, with Purple programming being equally effective across the wealth groups. This means that V4C's approach has not excluded poorer groups, but has in fact enabled poorer sections of society to benefit in similar ways. Radio appears to have been an important part of ensuring accessibility for poorer groups to V4C's messaging, as the APSN shows that it is the most successful medium in reaching poorer, less educated young people.

Lessons learned

We have a number of lessons learned to share from our experience of implementing and refining our approach to measuring value for money. Some provide some quite specific and detailed guidance for future programmes, others are more unanswered questions and areas for further work. We have grouped them into four main themes: strengthening the VfM analysis process; improving utility of VfM analysis; integrating equity into VfM analysis and; the need for new thinking and practice in VfM analysis.

Box 3 Examples of V4C's qualitative equity reporting

- V4C rolled out Purple safe spaces to the National Youth service Camps. Corps members completing the one-year compulsory national service are often posted to rural areas and are able to take the V4C message into these areas.
- To improve accessibility of V4C communications in Kano, V4C now broadcasts Purple Tinz in Hausa. The Purple website is also now available in Hausa, as is the Purple social media feed.



Strengthening the VfM analysis process

V4C found that there were a few key ways to improve or strengthen the VfM analysis process. Firstly, V4C **designated responsibilities for VfM analysis to specific team members**. A VfM working group was put in place in Year 1, with members from programme management, M&E and finance. This was a key strategy to ensure that data collection and analysis for reporting did not fall on one person and that there was clear accountability. Secondly, V4C **set up financial reports to facilitate VfM analysis**. Financial data were not provided disaggregated by logframe results or activity level from the start of the programme. This led to duplication in generating financial information as fees portion was calculated separately to expenses. A single financial report developed from the start of the programme which aligns costs to results using the same data used to drive invoicing, will facilitate VfM analysis. Finally, V4C developed **indicator reference sheets, tools and templates**. Indicator reference sheets include the data sources, definitions, calculation, assumptions, responsibilities and reporting frequency. **Indicator reference sheets, together with Excel templates ensure that calculations are transparent and repeatable.**

One of the challenges V4C faced each year was the level of effort required to produce the annual VfM assessments, around the time of annual reporting and reviews. Initially, the assessment and report was produced in-house, but in years 3 and 4 an external consultant was brought in to support the process. Some projects report on VfM on a quarterly basis, thereby reducing the need for intense work at the year-end; however, this has its own resource requirements.

Improving utility of VfM analysis

Having established VfM analysis, the next step is to ensure that it is utilised to inform programming. Firstly, at the start of the programme, a set of indicators were selected, but at the end of the programme VfM analysis was able to provide insights on how interventions contributed value which was not captured by the original indicators. For example, the VfM indicators looked at the unit costs of training young people in safe spaces, whereas the APSN survey revealed that it was when these young people engaged in discussions with their families and peers (diffusion effect) that value was added in terms of the outcome of changing Nigerian attitudes. **The VfM framework needs to be flexible enough to capture the value generated by interventions, which may not be known at the start of the programme.**

Secondly, rigorous VfM analysis and its utilisation was a relatively new concept to staff, which presented some challenges in ensuring that the programme team saw it as a core responsibility, and not solely the work of the finance department. Efforts were made to involve programme staff in VfM analysis so that they were familiar with it, and could **use VfM analysis for decision-making rather than it being purely a reporting exercise**. To achieve greater engagement, it is important to ensure clarity in staff key performance indicators around individuals' responsibilities relating to the analysis and implementation of VfM. We found that a key enabler was to support capacity building and awareness of the VfM concepts and framework. **Staff training needs to be included as part of implementing a VfM framework**, as this is key to making sure VfM analysis is meaningful and relevant to team members. However, for an innovative programme trialling new approaches, critical data which would inform programmatic decision-making around the most effective approaches only became available during the third year, when large-scale attitude and behaviour change started to be recorded, and the programme could identify the media products driving change.



We used **benchmark data to compare economy unit costs with comparable programmes** in Nigeria. Although benchmarked data was not easy to come by, and is an area which we feel could be improved, potential sources included programmes run by the same management agent (e.g. Palladium) or from the annual reports of other programmes, where these are published. For DFID programmes, all annual review reports are published online on the Development Tracker website (<https://devtracker.dfid.gov.uk/>). It was harder to find comparable programmes to benchmark efficiency and effectiveness indicators for more innovative interventions such as the virtual safe spaces and brand marketing strategies.

V4C's approach to VfM stated that using benchmark data will strengthen the VfM indicators. Whilst we were able to find some relevant sources such as the DFID Violence Against Women and Girls (VAWG) helpdesk for VAWG-related interventions,³ in general, we did not find it easy to locate benchmarking data for efficiency and (cost-)effectiveness.

Finally, we found that staff were more able to provide practical examples of where they had applied VfM principles, such as reducing costs through supplier negotiation or planning to achieve more with the same resources, compared to examples of how they had used VfM analysis of unit costs. This highlights how it is important to **apply VfM principles to day-to-day decision-making as part of a programme's approach to promoting VfM, alongside analysis to monitor VfM indicators.**

Integrating equity into VfM analysis

As the discussion above has shown, equity was never a strong part of V4C's VfM framework. Despite this, V4C's robust monitoring system, which disaggregates results by gender, socioeconomic status and geography has facilitated insightful analysis of equity issues on the programme. In V4C's case, these important insights into the extent to which V4C adopted an equitable approach came at the programme's endline and did not therefore inform programme implementation.

To ensure that equity considerations inform programme implementation, two things are required. First, robust monitoring and evaluation systems are essential, which facilitate disaggregated analysis. The need for disaggregation increases the complexity of monitoring and evaluation systems, and it is important to invest adequate resources to facilitate the required data collection and analysis. Second, indicators which track key equity dimensions can be incorporated into either the programme logframe, or the VfM framework. This ensures that the programme implementation team remains sighted on equity considerations, which inform programme decision-making.

The need for new thinking and practice in VfM analysis

By DFID standards, V4C has a fairly robust VfM framework and we have generated cost per beneficiary data that can be used to inform future programmes. It provides assurance that resources have been well used and not wasted. However, the framework does not help to answer the question 'Was V4C a good return on investment?'. In a fragile economic and aid-sceptic environment, there is intense pressure to demonstrate the value of aid investment. Gender programmes are competing for resources alongside programmes where there are established methodologies for demonstrating savings and benefits made by intervening. There was always a risk that some of the benefits generated by the programme through its

³ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/507845/Shifting-Social-Norms-tackle-Violence-against-Women-Girls3.pdf.



activities would not be captured through an analysis of social norms, as there is not a standard method for placing value on social norm change. This is due in part because the benefits cannot be easily quantified, and also because benefits may occur after the end of the programme.

Finally, we found it challenging to conduct cost-effectiveness analysis or other economic evaluation to ensure that the full range of benefits brought by the project were comprehensively captured. The original plan was to use a Social Return on Investment (SROI) methodology. This involves **stakeholders and beneficiaries identifying specific benefits and placing a value on them. However, through discussion with SROI experts**, we felt that the assumptions we would be making to underpin the quantification would make the analysis less than robust and of questionable utility. An alternative cost-effectiveness indicator was identified (indicator 31), but is more accurately described as a cost–outcome description, since it does not attempt to place a value or seek to quantify the benefit of changing a Nigerian’s attitude on one or more of the three social norm areas. We were able to conduct some analysis of costs and outcomes based on the APSN survey of the effectiveness (and cost) of different interventions leading to a change in attitudes. However, this analysis risks oversimplifying V4C’s approach by focusing on individual interventions, when the programme intentionally pursued a multimedia strategy to saturate communication channels, and create a sense of social change amongst young people.

