INTRODUCTION

Projects have to be monitored and evaluated from time to time to ensure that they are still on track and that the envisaged outcome is achieved. In this module, the difference between monitoring and evaluation is explained, and the modalities of monitoring and evaluation are enumerated with guidance on how they can be developed through the theory of change.

12.1 MONITORING AND EVALUATION

Evaluation should be distinguished from monitoring, which is the continuous follow-up on activities and results in relation to preset targets and objectives. The distinction is primarily one of analytical depth, as both can be focusing on similar project elements. Whereas monitoring may be nothing more than a simple recording of activities and results against plans and budgets, evaluation probes deeper (UNDP 2002).

12.1.1 Definitions

Monitoring can be defined as “a continuing function that uses systematic collection of data on specified indicators to provide management and the main stakeholders of an ongoing development intervention with indications of the extent of progress and achievement of objectives and progress in the use of allocated funds” (OECD-DAC 2002).

Evaluation can be defined as “the process of determining the worth or significance of a development activity, policy or program, to determine the relevance of objectives, the efficacy of design and implementation, the efficiency or resource use, and the sustainability of results. An evaluation should enable the incorporation of lessons learned into the decision-making process of both partner and donor” (OECD-DAC 2002).

Although monitoring signals failures to reach targets and other problems to be tackled along the way, it cannot usually explain why a particular problem has
arisen or why a particular outcome has occurred or failed to occur. To deal with such questions of cause and effect, an evaluation is normally required. An evaluation may also help gain a better understanding of how a development intervention relates to its social and cultural environment, or it can be used to examine the relevance of a particular intervention to broader development concerns. The differences between the modalities of monitoring and evaluation are shown more clearly in table 12.1.

### 12.1.2 Project cycle

In general, a project cycle is considered to contain inputs and activities, outputs, outcomes, and impacts (figure 12.1). For example, in establishing a national accreditation body,

- **Inputs and activities** could be consultancy and preassessment of the recipient organization;
- **Outputs** could include the implementation of a management system compliant with ISO/IEC 17011 (“Conformity Assessment—Requirements for Accreditation Bodies Accrediting Conformity Assessment Bodies”);
- **Outcomes**, such as an immediate achievement, could include the international recognition of the national accreditation body by the International Laboratory Accreditation Cooperation (ILAC) or the International Accreditation Forum (IAF); and

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**TABLE 12.1** Modalities of monitoring and evaluation

<table>
<thead>
<tr>
<th>MONITORING</th>
<th>EVALUATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuous or periodic</td>
<td>Episodic, ad hoc</td>
</tr>
<tr>
<td>Program objectives (outcome) taken as given</td>
<td>Program objectives (outcome) assessed in relation to higher-level goals or to the development problem to be solved, such as determined through the QI diagnostic</td>
</tr>
<tr>
<td>Predefined indicators of progress assumed to be appropriate</td>
<td>Validity and relevance of predefined indicators open to question</td>
</tr>
<tr>
<td>Tracks progress against small number of predefined indicators</td>
<td>Deals with wide range of issues</td>
</tr>
<tr>
<td>Focuses on intended results</td>
<td>Identifies both unintended and intended results</td>
</tr>
<tr>
<td>Quantitative methods</td>
<td>Qualitative and quantitative methods</td>
</tr>
<tr>
<td>Data routinely collected</td>
<td>Multiple sources of data used, including the QI diagnostic</td>
</tr>
<tr>
<td>Does not answer causal questions</td>
<td>Provides answers to causal questions</td>
</tr>
<tr>
<td>Usually an internal management function</td>
<td>Often done by external evaluators and often initiated by external agents</td>
</tr>
</tbody>
</table>

*Note: QI = quality infrastructure.*
**Impacts** could include the acceptability of conformity assessment results in foreign markets, thereby facilitating exports.

All parts of the project cycle can be the subject of both monitoring and evaluation, even though outcomes and impacts fall more in the realm of evaluation. The monitoring of inputs and outputs keeps track of financial resources and other inputs such as goods and services (for example, consultancy) planned for the project. The monitoring of outcomes seeks to register the intended effect of the delivered goods and services on the project’s target groups or systems. Although impacts can also be part of the monitoring exercise, this is where an evaluation becomes more informative.

The project cycle (some development partners may use slightly different cycles, but the principles remain) is generally also the basis of the project logical framework, as discussed further in section 12.3 on logframes.

### 12.2 THEORY OF CHANGE AND LOGIC MODELS

“Theory of Change” and “logic models” are two types of methodologies used in planning, monitoring, and evaluating projects. The latter finds its way into the matrix known as a “logframe” that many development partners use to plan a project and monitor its progress or the lack thereof. The two methodologies are related, but there are also differences.

#### 12.2.1 Similarities and differences

**Theory of Change**

Theory of Change is a specific methodology for planning, participation, and evaluation. It defines long-term goals and then maps backward to identify necessary preconditions. Theory of Change explains the process of change by outlining causal links in an initiative—that is, its shorter-term, intermediate, and longer-term outcomes. The identified changes are mapped as the “outcomes pathway,” showing each outcome in a logical relationship with all the others, as well as in a chronological flow. The links between outcomes are explained by “rationales” or statements of why one outcome is thought to be a prerequisite for another, and cyclical processes or feedback loops are clearly shown.

Theory of Change diagrams are “messy,” showing the interconnections between a variety of project elements; hence, there is no common format for a Theory of Change diagram. A simple example is shown in figure 12.2, which illustrates the case for mango exports to the European Union (EU) from a low- or middle-income country.

**Logic model**

The logic model is a sequence of project modalities to illustrate the change process. It is a “bottom-up” approach starting with the inputs and activities, then listing the outputs and outcomes, and finishing with the envisaged impact (as summarized in the figure 12.1 project cycle). These are normally presented in a logical framework, or “logframe,” format within the project documentation. Only components directly connected to the project element are depicted. It is linear, which means that all inputs and activities lead to outputs, which lead to outcomes and ultimately to the goal; there are no cyclical processes or feedback loops.
The logframe can be considered as a specific pathway of the Theory of Change diagram. In general, there is little room for the emergence of unexpected outcomes within the logframe. You can glance at the logframe and see whether outcomes are out of sync with inputs and activities, but it does not show why the activities are expected to produce the outcomes. Therefore, nowadays, the logframe is visualized by a so-called impact logic model.

**12.2.2 Developing a Theory of Change diagram**

The Theory of Change process uses backward mapping, requiring planners to think in backward steps from a long-term goal to intermediate and then early project changes that would be required to achieve the desired goal, which in itself is the major change. The process therefore starts with setting a long-term goal or impact.
Thereafter, all the necessary and sufficient conditions required to bring about the long-term goal must be defined. Each one of these is in turn considered, and their preconditions are identified. The process of identifying preconditions continues, drilling down the pathway by posing fundamental questions such as “What has to be in place for this outcome to be achieved?” and “Are these preconditions sufficient for the outcome to be achieved?”

The Theory of Change diagram depicted in figure 12.2 was developed in this manner from the value chain analysis (shown in module 2: The Importance of QI Reform and Demand Assessment, figure 2.8) for a project that had as its goal the export of mangoes from a low- or middle-income country to the EU, where previously there were none.

During the process of creating the pathway of change, planners are required to articulate as many of their assumptions about the change process as they can so that they can be examined and even tested to determine whether any key assumptions are hard to support (or even false). There are typically three important types of assumptions to consider:

- Assertions about the connections between long-term, intermediate, and early outcomes on the map
- Substantiation for the claim that all of the important preconditions for success have been identified
- Justifications supporting the links between program activities and the outcomes they are expected to produce

A fourth type of assumption—regarding the contextual or environmental factors that will support or hinder progress toward the realization of outcomes in the pathway of change—is often an additional important factor in illustrating the complete theory of change.

### 12.3 LOGFRAMES

A logframe is a type of logic model that uses a table or matrix to summarize the key elements of a project, namely the envisaged impact, the outcomes, planned outputs, and project inputs and activities. It also outlines the indicators that will be used to measure progress or achievement of results, the sources of data (means of verification), and the assumptions necessary for project success. The latter are important in managing the risks associated with the project.

Logframes are a project management tool. They help project managers and teams to plan and manage projects and to measure whether the project is achieving what it is meant to achieve. Different development partners have different logframe templates and may use slightly different terminology, but all logframes typically outline:

- What will be done and what the results should be;
- Indicators that will be used to gauge whether what has been done is what was planned;
- Where to find the data or information to determine whether the indicators have been achieved; and
- Assumptions that must hold true for the project to accomplish what it is meant to accomplish.
The logframe can be derived from the Theory of Change diagram. It can also be based on past projects for which the logframe has proven to be workable. A conceptual logframe is shown in table 12.2, and the various elements thereof are discussed in the section following. An example of a simple logframe (table 12.3) completes the discussion.

### 12.3.1 Project’s overall objective or impact

The overall objective or impact is the long-term condition or state that the project is expected to achieve, usually at the national level. It may not be solely the result of the quality infrastructure (QI) project; more often than not, it is a condition or state that requires a number of interventions in a variety of areas in the country. Typical examples for QI projects would include the following:

- Development of an industrial sector to the point where it can export products to difficult markets, whereas before the interventions it could not do so
- Enhancement of the productivity of firms in a specific sector to the level of international benchmarks
- Safeguarding of the public by establishing or strengthening consumer protection systems

#### TABLE 12.2 Typical logframe (conceptual)

<table>
<thead>
<tr>
<th>PROJECT ELEMENT</th>
<th>RESULT CHAIN</th>
<th>INDICATORS</th>
<th>BASELINE</th>
<th>TARGET</th>
<th>SOURCES AND MEANS OF VERIFICATION</th>
<th>ASSUMPTIONS AND RISKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall objective or impact</td>
<td>The broader, long-term change that will stem from the project as well as interventions by other projects</td>
<td>Evaluate the long-term change to which the project contributes</td>
<td>The current situation regarding the envisaged long-term change</td>
<td>The policy or strategy goal of the client country</td>
<td>Evaluation of the situation regarding the strategic goal</td>
<td>n.a.</td>
</tr>
<tr>
<td>Outcome(s)*</td>
<td>The direct effects of the project that will be obtained at the medium term and that tend to focus on the changes in behavior and capacity resulting from the project (multiple outcomes may relate to the impact)</td>
<td>Measure the change in factors determining the outcome(s)</td>
<td>The starting point of the indicators</td>
<td>The intended value of the indicators</td>
<td>Sources of information and methods used to collect and report (including who, when, and how frequently)</td>
<td>Factors outside project management’s control that may affect the outcome-impact link and external conditions necessary for the overall objective to be achieved</td>
</tr>
<tr>
<td>Outputsb</td>
<td>The direct or tangible results (infrastructure, goods, and services) delivered by the project (multiple outputs will relate to each outcome)</td>
<td>Measure the degree of delivery of the outputs</td>
<td>The starting point of the indicators</td>
<td>The intended value of the indicators</td>
<td>Sources of information and methods used to collect and report (including who, when, and how frequently)</td>
<td>Factors outside project management’s control that may affect the output-outcome link</td>
</tr>
<tr>
<td>Inputs and activitiesc</td>
<td>Key activities to produce each of the outputs</td>
<td>Means: What are the means required to implement these activities, such as staff, equipment, training, studies, supplies, operational facilities, and so on?</td>
<td>Means: What are the means required to implement these activities, such as staff, equipment, training, studies, supplies, operational facilities, and so on?</td>
<td>Costs: What are the action costs? How are they classified (breakdown in the budget for the action)?</td>
<td>Factors outside project management’s control that may affect the input or activity-output link</td>
<td></td>
</tr>
</tbody>
</table>

Note: n.a. = not applicable.

a. Number the outcomes as 1, 2, 3, and so on.
b. Number the related outputs as 1.1, 1.2, 2.1, 2.2, 2.3, 3.1, and so on.
c. Number the related inputs and activities as 1.1.1, 1.1.2, 1.1.3, 1.2.1, 1.2.2, and so on.
Enhancement of human health and safety in the country

Enhancement of environmental protection and the health of the fauna and flora of the country

It is quite obvious that such impacts are not easy to measure, nor are they always readily discernible during or at the end of the project. It may also be difficult to ascertain the specific contribution of the QI project when a positive impact is determined in the evaluation. Impacts are therefore mostly appraised by an evaluation rather than project monitoring activities (see section 12.4 on evaluation).

12.3.2 Project outcomes

Project outcomes are the planned or achieved results of an intervention’s activities and outputs—changes that contribute to the project’s overall objective or impact. Project outcomes are achieved in the short and medium terms. Whereas the project’s impact is mainly gauged at the national level, the outcomes are seen more at the institutional level. Usually, a small number of project outcomes are necessary to achieve the project’s impact.
The indicators should be quantitative or qualitative factors or variables that provide a simple and reliable means to measure achievement or to reflect the changes connected to an intervention (that is, a variable that represents a valid measure of change).

12.3.3 Project outputs

The project outputs are the products, capital goods, and services that result from a project’s inputs and activities. They are closely related to the project outcomes, and for each outcome there may be a number of outputs. Typical indicators are measures indicating whether what has been produced regarding the output is of good enough quality to achieve the outcomes.

12.3.4 Project inputs and activities

The project activities are tasks or interventions required to achieve the outputs. They include the inputs and resources required to carry out activities, such as finances, staff, time, facilities, and equipment.

12.3.5 Simple logframe example

Taking the Theory of Change diagram of the mango exports (figure 12.2) as an example, a simple logframe for the establishment of testing laboratories to test the mangoes and mango products for compliance with EU regulatory requirements can be developed. The resulting logframe (table 12.3) shows just one stream of the logframe; the actual logframe will be much longer, considering the complexity of the project.

12.4 EVALUATION

12.4.1 Main purposes of evaluation

Regarding development projects, the two main purposes of an evaluation can be seen as a measure of “accountability” and to what extent the project facilitates “learning” (Molund and Schill 2007).

In general terms, an evaluation for accountability seeks to find out whether the organizations that are responsible for the intervention have done as good a job as possible under the circumstances. This means trying to find out whether and to what extent the intervention has achieved the results that it was intended to achieve or that it could reasonably have been expected to achieve. This also includes an assessment of the processes of planning and implementation.

When the purpose of evaluation is learning, the study is expected to produce substantive ideas on how to improve the reviewed activity or similar activities. The real importance of the learning part of an evaluation lies in the translation of new knowledge into better practices for the future.

12.4.2 Objectivity and impartiality

An evaluation is not just any assessment of the merits of an activity but one that aims to be as objective and impartial as possible. The requirement for objectivity and impartiality is always strong when the evaluations are for accountability, and it can be equally strong when the evaluations are for
learning and the creation of new knowledge. Objectivity and impartiality can be safeguarded in the following ways:

- **Organizational independence.** A direct line of reporting between the evaluation unit and the management of the organization should exist. The evaluation unit should be outside the operational staff and line management functions. The evaluation unit should be free from “political” pressures and able to operate without fear of repercussions.
- **Behavioral independence.** The evaluation unit should be able and willing to produce strong and uncompromising reports.
- **Avoidance of conflicts of interest.** Stakeholders should be consulted in evaluations to guard against evaluator bias. Procedures must be in place that ensure that evaluators do not evaluate activities where they or their close associates have had, or in the future may expect to have, a substantive interest.
- **Protection from external influence.** The evaluation unit should be able to decide on the design, scope, timing, and conduct of the evaluation without undue interference. It should be given adequate funds to conclude the evaluation, and the judgment of the evaluators as contained in the report should not be overruled by external authorities.

The distinction between external and internal evaluation is closely associated with notions of independence, impartiality, and bias. While the external evaluator tends to have an advantage over the internal evaluator regarding objectivity and bias—and is usually regarded as the more credible of the two—the internal evaluator is sometimes better placed to understand the workings of the organizations and activities to be assessed. For this reason, evaluations are often conducted by a combination of external and internal evaluators.

Some development partners contract with totally independent evaluators, but they have to be budgeted for. Others have central evaluation units reporting directly to their top management, which also takes care of these requirements. Some development partners distinguish between evaluations commissioned internally (by the organization itself) or externally (by higher-level bodies).

### 12.4.3 Evaluation quality standards

An evaluation should comply with the following quality standards (Molund and Schill 2007):

- **Propriety** is an ethical norm meant to ensure that evaluations are conducted with due regard for the rights and welfare of affected people. Evaluators should ensure that stakeholders are properly informed regarding the evaluation and its purpose before involving them actively. The evaluation should be balanced and fair, and all stakeholders should be given a chance to voice their opinions.
- **Feasibility** is a norm intended to ensure that evaluations are realistic and efficient. To satisfy these requirements, an evaluation must be based on practical procedures, not unduly disrupting of normal activities, and planned and conducted in such a way that the cooperation of key stakeholders can be obtained. An evaluation should also be cost-efficient: if the cost of an evaluation cannot be justified by the usefulness of the results to intended users, it should not be undertaken.
- **Accuracy** is meant to ensure that the information produced by an evaluation is factually correct, free of distorting bias, and appropriate to the evaluation
issues at hand. By setting high standards for accuracy, the very function of an evaluation—as a means of making sure that plans and expectations are based on reality and not the result of prejudice or wishful thinking—is secured.

- **Utility** is a norm meant to ensure that an evaluation serves the information needs of its intended users. An evaluation that users consider irrelevant is hardly a success, regardless of its other merits. To be useful, an evaluation must be responsive to the interests, perspectives, and values of the stakeholders. It is important that an evaluation be timely in relation to stakeholders’ practical agendas, and that stakeholders regard it as credible.

To ensure that evaluation quality standards are complied with, an evaluation needs to be carefully planned by the evaluation team, taking the norms described above into consideration. Therefore, it is nowadays a good practice to compile the requirements and procedures described above in an inception report and to make it available in advance to all parties involved.

### 12.4.4 Evaluation criteria

The scope of the evaluation should be clearly defined. Considering the earlier definition of an evaluation (see 12.1), a number of criteria should be included in its scope, depending on the defined project outcomes, recipient country situation, and the future strategies of the development partner. The five evaluation criteria of the Organisation for Economic Co-operation and Development’s Development Assistance Committee (OECD-DAC) are frequently used (table 12.4).

The Theory of Change model (see 12.2) is an additional tool for the evaluation team and the development partner to scope the evaluation exercise rather than just using the logframe (which would be the basis of the ongoing monitoring of a project). By using the Theory of Change model, the strict linearity of the logframe regarding inputs, outputs, and outcomes is broadened to also include the project’s causal issues and impacts for the project evaluation (figure 12.1).

### 12.4.5 Evaluation report

The terms of reference for the evaluation exercise should contain the requirements for the report thereof. The evaluation team is bound by these terms of

<table>
<thead>
<tr>
<th>CRITERION</th>
<th>QUESTIONS TO BE ANSWERED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relevance</td>
<td>Are we doing the right thing? How important is the relevance or significance of the intervention to local and national requirements and priorities?</td>
</tr>
<tr>
<td>Effectiveness</td>
<td>Are the objectives of the development interventions being achieved? How big is the effectiveness or impact of the project relative to the objectives planned?</td>
</tr>
<tr>
<td>Efficiency</td>
<td>Are the objectives being achieved economically by the development intervention? How big is the efficiency or utilization ratio of the resources used (ratio of resources applied to results)?</td>
</tr>
<tr>
<td>Impact</td>
<td>Does the development intervention contribute to reaching higher-level development objectives (preferably, the overall objective)? What is the impact or effect of the intervention in proportion to the overall situation of the target group or those affected?</td>
</tr>
<tr>
<td>Sustainability</td>
<td>Are the positive effects or impacts sustainable? How are the sustainability or permanence of the intervention and its effects to be assessed?</td>
</tr>
</tbody>
</table>


Note: OECD-DAC = Development Assistance Committee of the Organisation for Economic Co-operation and Development.
reference to ensure that they are adequately addressed in the report. There should be some flexibility allowed for the team to add issues that it feels are important, even though they are not part of the terms of reference. The draft report should be circulated to selected stakeholders for comments, and these should be carefully considered for inclusion.

In the past two decades, as the scope and ambitions of evaluation have expanded, the range of target audiences for evaluation feedback has also increased. The characteristics and demands of these audiences vary, as does their relative importance in accountability and learning terms (OECD-DAC 2001). The reporting format should be aligned with the expectations of the target audience, which could vary from (a) development partner structures, including senior management, governance bodies, financing organizations, and ministries; (b) counterpart structures, including their senior management and ministries; and (c) interested parties, such as other development partners, other ministries, parliament, the media, and so on.

12.4.6 Following up

The evaluation process does not end with the submission and acceptance of the evaluation report. Rather, the findings, conclusions, recommendations, and lessons learned need to be internalized and acted upon. Therefore, the final step in managing and conducting any evaluation is to follow up on the evaluation report and implementation of change. This step is closely linked to the knowledge and learning processes, as discussed earlier in 12.4.1.

12.5 PERFORMANCE AND IMPACT INDICATORS

Performance and impact indicators are important in project monitoring and evaluation. The performance indicators for outputs of an intervention are usually fairly easy to determine; for example, training shall be provided to 30 trainee auditors, or consultancy on ISO 9001 (“Quality Management Systems—Requirements”) shall be provided to 10 selected small and medium enterprises (SMEs). The impact indicators for the outcomes are a bit more difficult; for example, 80 percent of the trainees should pass the examination and go on to become respected quality auditors in a certification body, or all 10 SMEs should gain ISO 9001 certification and retain the certification over a period of years. The former is under the control of the project manager; the latter is dependent on the willingness and effort of the trainees or the recipient SMEs.

12.5.1 Relevance of indicators

Measurability and causality

First, the major attributes of performance indicators are that they have to be relevant and can be measured. Indicators that cannot be measured are not very useful, as they would have to rely on subjective interpretations. Setting performance indicators must be carefully considered, as in the examples below.

Be careful of setting indicators as just numbers. Whereas it may be appropriate to define the project’s outcome as five laboratories having achieved accreditation, because the project provided six laboratories with consultancy in this regard, other indicators may be more problematic. For example, it is not useful
to require the number of new standards developed and published to exceed a specific number—say, 1,000—within three years after the national standards body’s (NSB) standards development system has been streamlined, even though this is easy to verify. The NSB may meet the target, but whether all of these standards are actually needed by the stakeholders is a totally different matter.

A quantitative indicator has to be linked to the needs of the country—for example, the need for accredited laboratories to provide test services as determined by the demand assessment. A “wrong” performance indicator expressed as an arbitrary number, such as an arbitrary number of standards, can actually result in a misguided business approach being established within the QI organization.

**Be aware of other influences.** An indicator may be dependent on a number of factors, of which only a few are addressed by the project. For example, if the export performance of an industrial sector increases, the question is whether this can be attributed to the conformity assessment services that have been accredited, the manufacturers that have been certified, the enhanced marketing of the trade promotion organization, changed attitudes toward exports by the manufacturers, enhanced logistics infrastructure, and so on. In such cases, it is difficult to attribute the increase in export performance solely to a single or even a select few interventions of a project, never mind all the unknown factors unrelated to the project that may also have had an influence.

**Be wary of anecdotal evidence.** It is not all that useful to just indicate that an outcome should increase (for example, an increase in exports for a specific product) without providing numbers. A magnificent increase as perceived by one person may be just a so-so increase as perceived by another person.

**Documentation of sources**
Second, it is good practice to indicate the most likely sources of information in the logframe. This ensures that monitoring is conducted efficiently and that the recipient country or organization ensures that the appropriate records are being generated and kept. (See table 12.3 for examples.)

**Agreement of the parties**
Third, performance indicators should be formally agreed to between the development partner and the recipient country or organization. Performance indicators are not only used to monitor the performance of the day-to-day activities of the development agency, but in a worst-case scenario, can also lead to the suspension (temporarily or permanently) of the project if the recipient does not perform as agreed to when the project was signed. Obviously, such a drastic step should be carefully considered by the parties concerned, and relevant information should be shared in an open and transparent manner.

**12.5.2 Baseline measurement**
A baseline is a description of conditions or the situation in an organization or sector prior to a development intervention. A baseline provides benchmarks against which change and progress can be measured and evaluated. Without baseline information, assessments of outcome and impact are nearly impossible. Baseline information can sometimes be assembled retrospectively, but as a rule,
a reconstructed baseline is inferior to baseline information generated before the intervention commences (Molund and Schill 2007).

The outcomes of the Rapid Diagnostic Tool and the Comprehensive Diagnostic Tool (see module 9: Diagnostic Tools) should provide all the data to construct the baseline against which the development intervention should be monitored and evaluated. The baseline information in the logframe, especially information relating to the performance indicators, should be consistent with the outcome of the diagnostics.

NOTE

1. A useful mnemonic acronym to consider are SMART indicators: Specific, Measurable, Attainable, Relevant, and Time-bound.

REFERENCES


ECO-AUDIT

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