

On behalf of:



Federal Ministry  
for the Environment, Nature Conservation  
and Nuclear Safety

of the Federal Republic of Germany



Zukunft  
Umwelt  
Gesellschaft

# **Guidelines on results-based project planning and monitoring in the Grant Programme against Marine Litter**

as of May 2023



1.	Glossary .....	3
2.	Introduction .....	5
3.	How to document your project plan.....	5
3.1.	Impact .....	6
3.2.	Outcomes.....	7
3.3.	Outputs and Work Packages .....	9
3.4.	Additional information .....	10
4.	How to set up a monitoring system for your project .....	11
4.1.	Output monitoring .....	11
4.2.	Outcome monitoring.....	13
4.2.1.	Feedback from output user groups .....	15
4.2.2.	Relevance vs. measurability .....	15
4.2.3.	Baselines.....	16
4.2.4.	Expected results.....	17
4.2.5.	The costs of data collection.....	17
4.3.	Adjustments to the monitoring matrix during project implementation .....	17
5.	Programme indicators .....	18
5.1.	Introduction and requirements .....	18
5.2.	Overview of indicators, disaggregation and descriptors .....	19
5.2.1.	Set 1: Sustainable prevention of plastic production or consumption.....	19
5.2.2.	Set 2: Sustainable prevention of entry of plastic waste into the sea .....	20
5.2.3.	Set 3: Additional funding for sustainable waste management .....	20
5.2.4.	Set 4: Policy and legal support.....	21
5.2.5.	Set 5: Establishment of relevant organisations .....	22
5.2.6.	Set 6: Capacity building in existing organisations .....	22
5.2.7.	Set 7: Establishment of monitoring systems .....	22
5.2.8.	Set 8: Awareness and behavioural change.....	23
5.3.	Summary.....	23
6.	Safeguards.....	23
7.	Reporting.....	24

## 1. Glossary

<b>Baseline</b>	A baseline serves as a reference point for an indicator before the start of project measures. Comparing the evolving status quo of the indicator with the baseline provides an indication of the changes achieved by the project.
<b>Impact</b>	The expected, often long-term effects which a project intends to contribute to but which will likely not be fully realised during the implementation phase. For projects funded by the Grant Programme against Marine Litter, impact usually relates to a contribution to the global protection of marine ecosystems.
<b>Indicator</b>	A fact that is relatively easy to observe and document accurately and can be used as a measure of the degree to which a complex situation has been realised. The gross domestic product, for example, is an indicator of economic productivity. In project monitoring, they are used to estimate the degree to which an outcome has been achieved.
<b>Means of verification</b>	Authoritative records documenting the measurement results of an indicator, including routine project documentation, official protocols and statistics, scientific studies or documented feedback from output users. Means of verification need to be provided by the project when reporting on the degree of achievement of an outcome.
<b>Outcome</b>	An intended change in knowledge, capabilities, views or behaviour of the output users of a project (direct outcome), as well as a plausible consequence of these changes within their peer group, organisation, community, the policy and legal framework or the physical environment (indirect outcome). Unlike impacts, outcomes are expected to be achieved at the end of the project.
<b>Output</b>	A product, good or service delivered directly by a project to be used by groups external to the project team. Projects are responsible for delivering outputs, which in turn are expected to make a contribution to the realisation of outcomes.
<b>Safeguards</b>	Ecological and social principles, (minimum) standards and criteria for project planning and implementation to ensure that projects are effective, sustainable and in line with international and national standards.
<b>Output users</b>	Individuals, communities or organisations that the project works with to plan and implement an intended change by providing targeted outputs.

**Theory of change**

A theory of change depicts plausible hypotheses on the causal relationships between outputs and intended outcomes and impacts of a project. The hypotheses included in a theory of change should be monitored to enable accountability and learning.

**Work package**

A coherent collection of outputs geared towards the achievement of a direct outcome.

## 2. Introduction

These guidelines provide implementing organisations of the Grant Programme against Marine Litter of the German Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection (BMUV) with information and requirements on how to plan and monitor their projects in a transparent and consistent way. This will be helpful when filling out the project proposal as well as the interim and final reports.

According to German federal regulations, every project supported by federal funding needs to be subject to regular performance reviews to ensure transparency and accountability. Additionally, the challenges the Grant Programme intends to address are complex and its goals challenging to achieve. However, every individual project provides an opportunity to learn more about viable options for lasting impact. A systematic and coherent approach to planning, monitoring and reporting across the projects funded by the Grant Programme enables both results-oriented project management as well as the gradual accumulation of knowledge on key determinants for the successful reduction of marine litter.

The approach to project planning and monitoring used within the Grant Programme against Marine Litter is based on concepts developed and used by many international programmes and organisations active in the field of international cooperation on climate protection and development, such as the Organisation for Economic Co-operation and Development (OECD). However, it has been adjusted in a number of ways to further streamline concepts, processes and accompanying forms. Therefore, we suggest reading these guidelines carefully, even if you have had previous experience in applying for grants with the BMUV. In case of questions or comments, please do not hesitate to contact us at [marine-litter@z-u-q.org](mailto:marine-litter@z-u-q.org).

The guidelines are structured as follows:

In section 3, information is provided on how projects should document their project plan using theories of change and a list of work packages and outputs. Key terms are defined, the function of the different elements explained and requirements stated. An example project is used to provide background on common challenges and good practice.

Section 4 covers information on how to set up a monitoring system based on a project plan. The differences between output and outcome monitoring are explained and important considerations when developing indicators discussed. Information on adjustments to the project plan and monitoring system during project implementation is provided as well. This section is accompanied by an exemplary monitoring matrix to illustrate good practice.

Section 5 is dedicated to the obligatory programme indicators used by the Grant Programme to report on aggregated results of the programme as well as organisational learning over time. The section explains why programme indicators are necessary, how to choose relevant sets for your project and how to report on them. It also includes an explanatory section for each of the eight indicator sets and the indicators and questions contained therein.

Section 6 provides a brief introduction to ZUG's safeguards policy and how it should be applied.

Section 7 summarises reporting requirements, including the dates on which reports have to be submitted.

Throughout the guidelines, **crucial information is highlighted in bold type**.

## 3. How to document your project plan

**To enable an assessment of the feasibility of a project plan, a so-called theory of change needs to be included in every project proposal.** A theory of change is a graphical depiction of the logical steps necessary to turn the funding received from the Grant Programme into the changes that the project plans to achieve. The theory of change should be based on a thorough

analysis of the problem to be solved as well as the context in which the project will operate. A theory of change consists of four basic components:

<b>Work Packages</b>	Coherent sets of <b>outputs</b> (products, goods and services) delivered by the project to be used by external groups to trigger direct outcomes.
<b>Direct Outcomes</b>	The intended changes in knowledge, capabilities, views or behaviour of groups triggered by their use of or participation in the outputs.
<b>Indirect Outcomes</b>	The expected effects of the changes in knowledge, capabilities, views or behaviour of the output users within their physical, social, economical, political or legal environment during the implementation phase of a project.
<b>Impact</b>	The expected, often long-term systemic changes which the project intends to contribute to but which will likely not be fully realised during the implementation phase of a project.

**One of the main advantages of using theories of change in project planning is their focus on the causal connections between project outputs and their effects on their users and beyond.** When designing a theory of change, it is not enough to broadly assume that the outputs will lead to the intended impact. A good theory of change, and therefore a good project plan, hinges on the likelihood that the assumptions concerning the interplay between different outputs, outcomes and the impact will hold in the reality of the local context. To increase this likelihood, the assumptions underpinning a theory of change should be supported by robust evidence as much as possible. To enable an assessment of the soundness of a theory of change, it explicitly states the planned actions of a project, their intended effects as well as main causal assumptions underpinning the project plan. This opens them up to an analysis of their plausibility, i.e. the extent to which they correspond to experience, expert and local knowledge and scientific evidence.

### 3.1. Impact

When designing a theory of change, it is useful to start at the level of impact. The Grant Programme against Marine Litter aims to contribute to the resolution of structural problems that do not lend themselves to easy solutions. These problems tend to be embedded in complex networks of cause and effect, which can only partly be influenced by a single project. Even though this is the case, **it is important to define a societal or systemic problem as clearly as possible and use it as the main driving force behind the project design.**

The envisioned solution of the societal or systemic problem the project intends to contribute to is located on the impact level of a theory of change. The complexity of the underlying challenges makes it unlikely that the results located at this level will be fully achieved during the implementation phase of a project. However, a successful project will increase the likelihood of significant and sustainable impacts considerably.

In these guidelines, we will use a geographically focused, four-year example project intended to reduce the discharge of plastic waste into the coastal waters of a certain city in a middle-income country in order to improve the protection of biodiversity. Since the purpose of a project plan is to identify pathways to a solution, impacts (as well as outcomes) should always be expressed in positive terms. Using our example, the intended impact of the project could be depicted as:

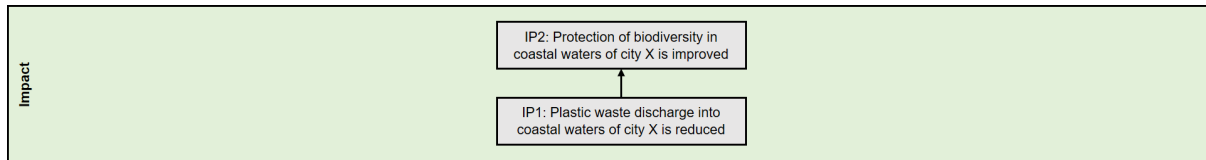


Exhibit 1: Representation of the impact within the theory of change of the example project

### 3.2. Outcomes

Outcomes describe the multiple interconnected steps causally connecting the vision described on the impact level with the project’s concrete contributions (the outputs summarised within work packages). As such, the outcome levels are of particular importance for results-oriented project planning and monitoring.

A good starting point for thinking about outcomes is a more detailed analysis of the intended impact, focusing on identifying the specific preconditions that need to be met before the impact can be realised. These preconditions usually pertain to changes within the physical, social, economical, political or legal environment of the project area and are called indirect outcomes. Since indirect outcomes are realised within the specific context of the project (by output users and project partners), a thorough understanding of this context is necessary when identifying plausible indirect outcomes. This includes the array of relevant actors, their relationships, motivations and options for action. In the example above, the problem and context analysis might have shown that the most effective way to reduce plastic waste in the coastal waters of city X would be to increase the recycling rate of plastic waste while at the same time reducing the wide-spread illegal dumping of waste in unsafe locations.

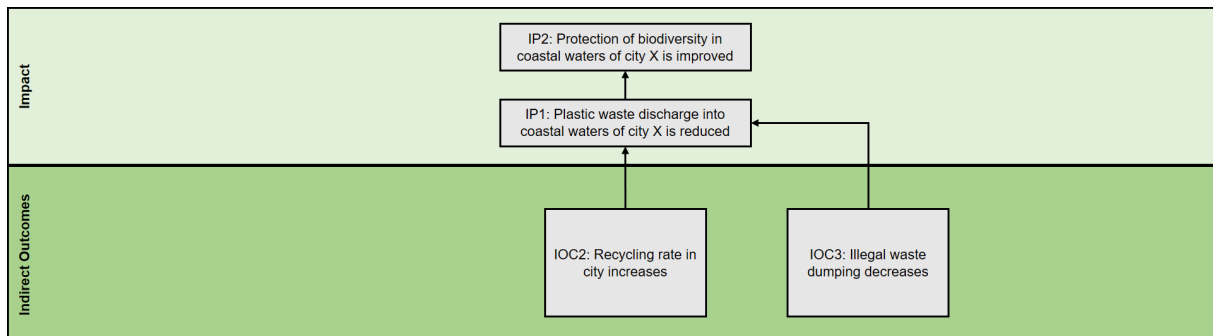


Exhibit 2: Representation of the two main indirect outcomes causally connected to the impact of the example project

By definition, **indirect outcomes are expected to be achieved during the implementation phase of a project, even though they are the results of actions taken by external groups, not the direct results of project activities.** To be plausible, a theory of change needs to include these, notwithstanding the fact that the project can only influence their realisation indirectly.

The project can, however, directly influence groups it is in direct contact with, i.e. local partners and beneficiaries that are able to bring about or influence these indirect outcomes and are within reach of the project. Therefore, in the next step, these groups have to be identified. Coming back to the example, who is in charge of plastic waste management in the city and would be able to increase the recycling rate? Why is illegal dumping such a widespread problem and who would be in a position to do something about it?

**Only after identifying who the project needs to work with and which needs have to be met (i.e. defining the direct outcomes) can ways be specified in which the project will support these groups** in making the necessary changes happen. For example, if collection and treatment of plastic waste is managed by a municipal waste management company constrained by limited resources, this company would be one of the main partners the project would need to engage with, especially on finding ways to increase efficiency. Additionally, if waste management is the responsibility of city council, seeking the support of city council for

waste management reform would be another important prerequisite for achieving impact. With political and financial support from city council as well as technical support focussing on efficiency, the waste management company might be able to both increase the recycling rate as well as the area covered by safe waste collection, which will in turn decrease illegal dumping:

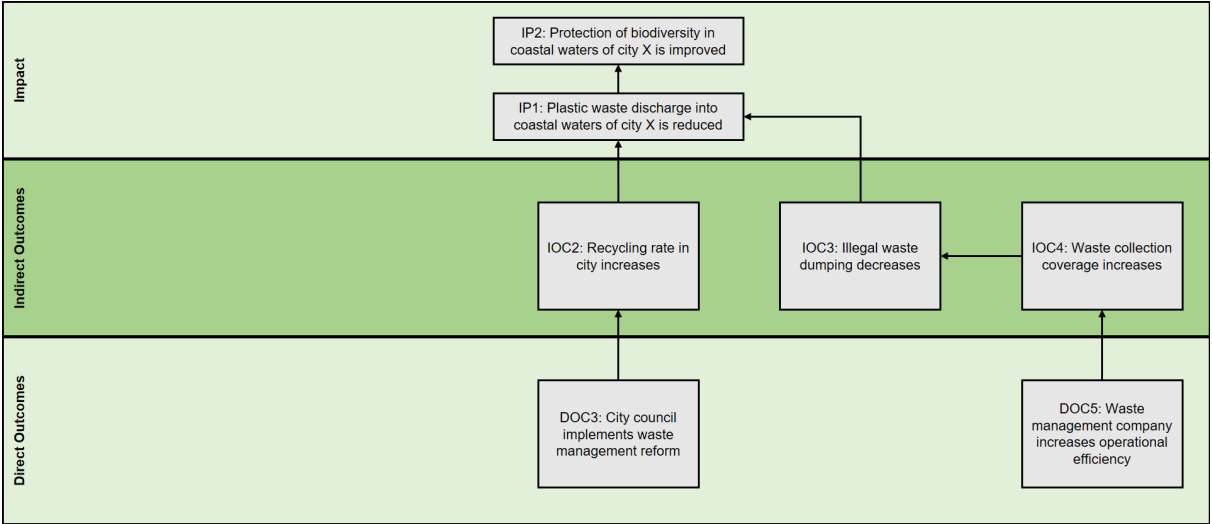


Exhibit 3: Representation of two main results chains of the example project, covering direct and indirect outcomes as well as the impact

After identifying those groups that are in a position to implement the necessary changes to realise the intended impact of your project, a strategy has to be developed on how the project will be able to support or influence these central actors. In our example, this strategy encompasses three areas of action. First, preliminary research has shown that detailed data on waste flows and composition is lacking for the project area. Since this is necessary as a basis for any kind of reform and would be helpful for all stakeholders involved, providing this data will be an important step. Secondly, a pilot project on recycling in one district of the city will be needed to test possible approaches to increase recycling rates. Finally, local project partners are pointing out that public support is an important consideration for the current city council and should therefore also be included in the project’s overall strategy.

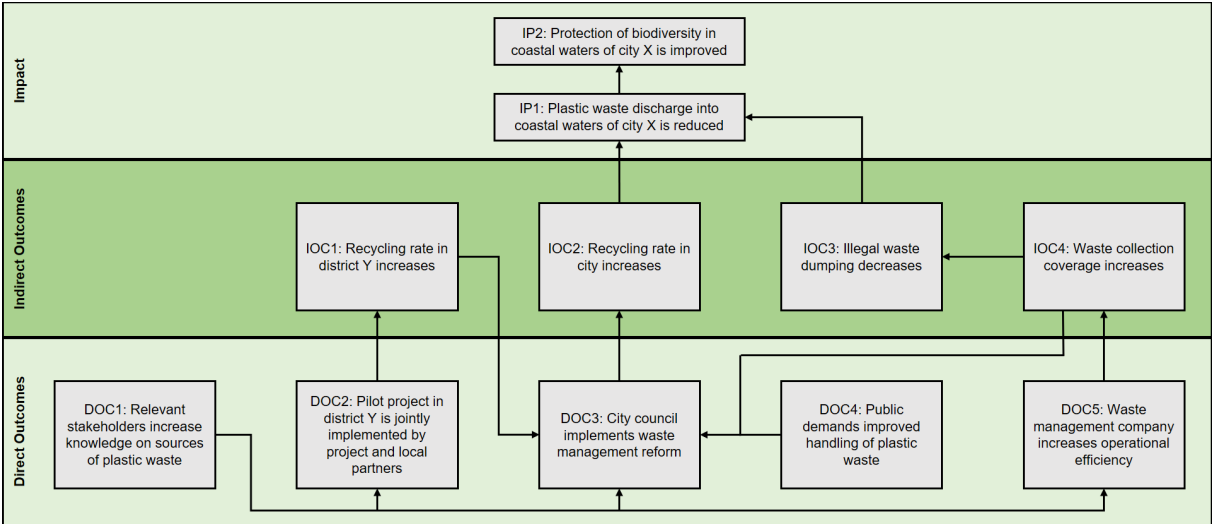


Exhibit 4: Representation of the theory of change of the example project covering all direct and indirect outcomes as well as the impact

**Note that direct outcomes should always name the specific group(s) that are intended to use the underlying outputs as well as the intended change or behaviour necessary for the success of the project plan.** Note also that a project plan based on a coherent overall strategy will produce a theory of change characterised by interdependencies between different



outcomes. In the example above, the pilot project, due to its limited size and duration, will not lead to a sustainable reduction of marine litter on its own. It is however an important step within the overall strategy to support the improvement of the recycling system city-wide. Likewise, trying to increase public demand for improved handling of plastic waste is a sensible part of the project strategy because it will serve a useful purpose when lobbying for city-wide waste management reform.

### 3.3. Outputs and Work Packages

Having defined the impact and outcomes of the project, it is now time to plan the project's concrete contributions to the envisioned change process, i.e. the specific outputs of the project. All activities, services or products by a project geared towards participation or usage by specific groups external to the project team are called outputs. **Please note that the participation of or usage by specific groups is central to the definition of outputs**, since they are intended to trigger changes within the external context of the project, which presupposes direct contact between the project and external actors. As a consequence, purely internal activities of a project team, e.g. most general project management tasks, cannot be termed outputs, since they do not involve contact with external groups the project intends to support and can therefore not lead directly to outcomes.

Outputs can take many forms, with some of the most common being trainings and workshops, conferences and networking events, delegation visits, consulting services, online and offline publications and goods or equipment. However, these can only legitimately be termed outputs if they are directly provided by the project team or in close collaboration with project partners. Since outputs are the only means by which the project can influence the project context, they need to be tailored to the requirements of the specific user groups in order to make the achievement of the intended outcomes as likely as possible.

Projects funded by the Grant Programme will likely provide a large number of outputs during their implementation phase. Since it will not be possible to depict all of them individually within the graphic representation of the theory of change, **all outputs geared towards one direct outcome included in the chart will have to be grouped together into a work package**. For example, to achieve direct outcome 2 (pilot project in district Y is jointly implemented by project and local partners), the example project plans to provide a concept paper on how the current situation might be improved as well as organise a delegation visit to Germany to showcase possible approaches. It also intends to hold preliminary meetings with potential partners for the pilot project as well as with political authorisers to access local knowledge and garner support for and approval of the pilot project. Once this has been achieved, the project also intends to provide trainings for the employees of the local service provider. Since all of these outputs will contribute to a shared outcome (implementing the pilot project), they can be summarised into one work package labelled "preparatory work to implement pilot project".

To complete the theory of change, work packages consisting of all relevant outputs geared towards all direct outcomes will have to be compiled in a similar fashion. **The "contents" of each work package, i.e. all outputs included in the package, as well as additional information such as the responsible implementing organisation(s) or partner(s) and the intended user groups for each output, should be listed in the Excel sheet "output monitoring matrix"**. For more information on this sheet, please see section 4.1 below. In its unedited form, the sheet contains information pertaining to the example project used in these guidelines to clarify its usage. Please note that the terms used in this example are very general. In your project proposal, try to be as specific as possible, including the names of relevant organisations or government departments as well as titles and roles of individuals intended to utilise the outputs.

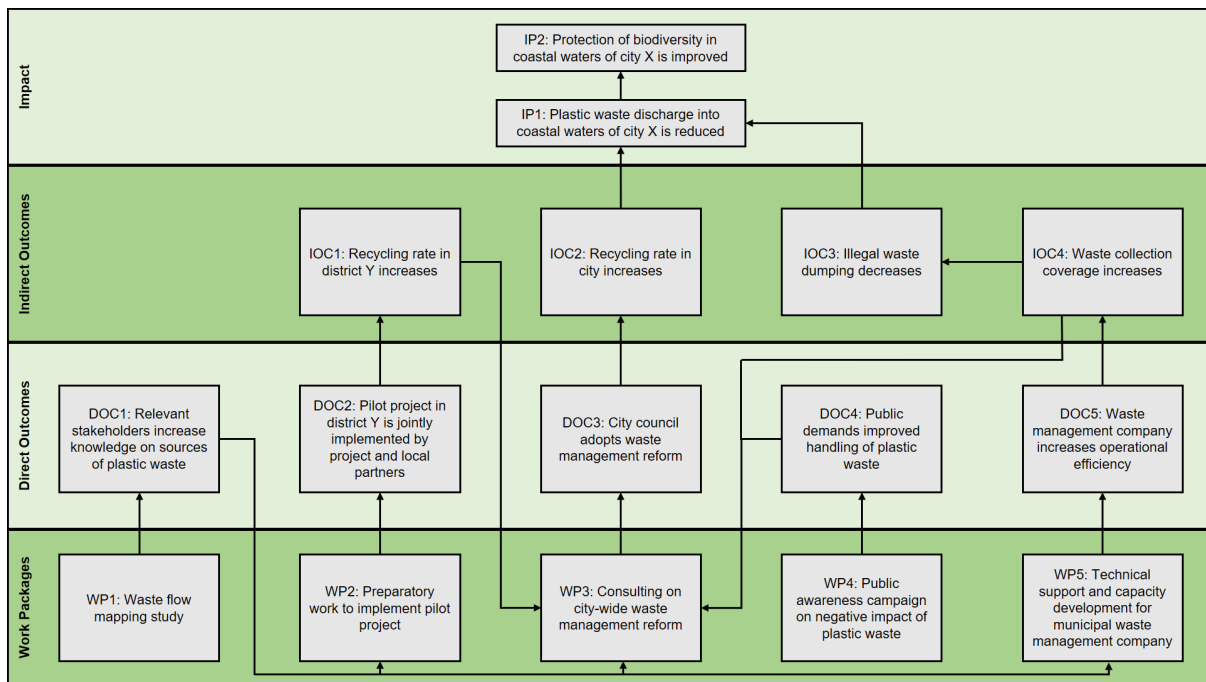


Exhibit 5: The complete theory of change of the example project

### 3.4. Additional information

**A complete and plausible representation of the theory of change for the project is an important part of your project proposal.** We suggest developing the theory of change in close coordination with main project stakeholders and implementing partners, as this will enable you to consider different perspectives and experiences and thus increase the plausibility of the theory.

Please ensure that the different levels as well as the causal connections between the different elements of the theory are clearly shown. As in the example above, the causal connections between the outputs and outcomes should be represented by arrows. Please also number each outcome, work package and output consecutively as in the example above to enable easy cross-referencing.

Although projects funded by the Grant Programme are complex undertakings operating in complex environments, it is necessary to keep approval and monitoring processes manageable. **The number of indirect and direct outcomes as well as the number of work packages (one for each direct outcome) included in the theory of change is therefore limited to five each.**

As shown in the example above, not all causal assumptions within a theory of change are linear. Therefore, whereas all work packages need to be causally connected to a specific direct outcome, not all direct outcomes lead directly to indirect ones. As a result, the number of indirect outcomes in your theory of change does not need to be equivalent to the number of direct outcomes, even though this is of course possible. Similarly, while they do need to be an integral part of the overall project strategy, not all indirect outcomes need to be directly connected to the intended impact of your project. However, the achievement of the impact will only be plausible if at least one indirect outcome is causally connected to it.

**When formulating outcomes, please be as specific as possible and only include those changes that are absolutely necessary to realise causally connected “downstream” goals in your theory of change.** Trying to fit a detailed description of all facets of a complex social process into a one-page graphic will not be helpful. Consider direct outcome 5, for example, which pertains to changes within the waste management company. The support provided by the project might theoretically have a great number of positive effects on the

company, including more motivated staff or improved cooperation with city council. However, when it comes to the strategic function of the technical support and capacity development efforts within the theory of change, their ultimate goal is to provide more areas within the city with regular waste collection services (indirect outcome 4). More motivated staff will not achieve this on its own. What is needed is improved efficiency so the company is able to service a larger area with the same amount of resources. Because of the centrality of this change for the validity of the theory of change as a whole, this aspect was chosen to be expressly named within the chart.

We are aware that a theory of change reduces the complexity of the realities on the ground significantly. However, to be able to gauge the plausibility of the project plan at all, this reductive approach is necessary. When designing a theory of change for a project proposal, we are not expecting to receive highly complex graphics including each and every change necessary to reach the project’s goal. **What we do expect is a clearly laid out and cohesive overview depicting all planned work packages of your project plan as well as all major changes within the main output users and their environments that will plausibly lead to a reduction of marine litter within your project area.**

**4. How to set up a monitoring system for your project**

A theory of change as part of a project proposal serves two main purposes. The first, as described above, is to enable staff at ZUG and the BMUV to understand the overall logic of a project plan and gauge its plausibility. Secondly, a theory of change serves as the basis for a monitoring system to track the project’s implementation as well as the degree to which it is achieving its intended goals. This requires a clear and systematic way to document the delivery of work packages / outputs as well as indicators enabling a review of the achievement of direct and indirect outcomes. **Within the Grant Programme, all information relevant for monitoring on the project level is summarised in a Microsoft Excel file called the monitoring matrix, which comprises one spreadsheet related to output monitoring and one to the monitoring of outcomes. This matrix will be used throughout the duration of the project to track project implementation and the achievement of goals.** It is therefore an important part not only of your project proposal, but also of all interim and final reports. How to set up a monitoring system for outputs and outcomes using this matrix will be discussed in the next two sections.

**4.1. Output monitoring**

Throughout the duration of a project, the delivery of the planned work packages / outputs needs to be documented in real time. This is not only necessary for reasons of financial accountability, but also to enable a continuous assessment of the robustness of the theory of change.

**To document the delivery of outputs, the use of the output monitoring matrix as provided by the Grant Programme is obligatory.** This matrix covers 10 items for each output. Six of these need to be specified during the planning of the project, four will need to be filled in during yearly reporting:

Item	Specified during...	Explanation
Work package description	Planning	The short description of the relevant work package as used in the theory of change.
Output number	Planning	The number of the relevant output as used in your project proposal.

Output description	Planning	The short description of the relevant output as used in your project proposal.
Planned delivery period	Planning	The period in which delivery of the relevant output will take place according to your project plan. Please indicate by highlighting the relevant quarters using the calendar provided in the output monitoring matrix.
Organisations responsible for output delivery	Planning	The implementing organisation(s) or partner(s) responsible for the delivery of the relevant output.
Planned user groups	Planning	A list of the planned user groups of the relevant output according to your project proposal.
Actual starting date of delivery	Reporting	The date (quarter) on which delivery of the relevant output actually began. Ideally, this date would correspond to the planned starting date of delivery. However, due to unforeseen circumstances or strategic adjustments, the actual starting date can differ from the planned date.
Actual end date of delivery	Reporting	The date (quarter) on which the total quantity of the relevant output was actually delivered. Ideally, this date would correspond to the target delivery date. However, due to unforeseen circumstances or strategic adjustments, the actual delivery date can differ from the target date.
User groups actually reached	Reporting	a short description of which user groups you were actually able to reach, including the number of event participants or users of publications. Exact numbers are preferred, but estimates are acceptable.
Comments	Reporting	If necessary, further comments regarding the output or its delivery.

**The items specified during planning should not be adjusted retroactively during reporting.** However, because unforeseen circumstances and adjustments are to be expected, the reported dates, quantities and reach do not have to correspond with planned targets at all times.

An example of a filled in output monitoring matrix based on two work packages of the project described above can be found in the Excel file “Marine Litter Monitoring Matrix” accompanying these guidelines.

## 4.2. Outcome monitoring

Whereas output monitoring is fairly straightforward, documenting the achievement of outcomes is more challenging. Since outputs are delivered directly by the project, their delivery is securely within the sphere of influence of the project and therefore easy to verify by it. Outcomes, however, are different to outputs in two important respects: They are outside the direct sphere of influence of the projects and they often do not take the form of concrete and directly observable products or events (as outputs do), but consist of changes within people, organisations or systems. This leads to the unfortunate situation that the most important aspects of project work – its results – are at the same time the hardest to verify by the project team.

Within the monitoring framework of the Grant Programme against Marine Litter, **all projects will have to develop at least one and up to two indicators for all direct and indirect outcomes included in the theory of change** to enable monitoring of the degree to which the intended changes have come to pass. The first indicator for each outcome should be quantitative, i.e. it should produce a numerical measure. The second indicator can be either quantitative or qualitative, i.e. it could also focus on an aspect of the observed outcome that cannot be measured numerically, but can be described in writing.

**Since the number of outcomes is limited to ten (five direct and five indirect outcomes), a maximum of 20 indicators can be specified. No indicators have to be provided for the impact level.** Indicators are defined as facts that are relatively easy to observe accurately which are used as a measure of the degree to which a complex situation has been realised. This means that for each outcome, specific aspects have to be identified that both represent the core meaning of the outcome as closely as possible and can be observed and documented by the project with a reasonable degree of effort. As a general rule, indicators need to conform to the so-called SMART criteria, which specify that all indicators need to be:

specific	The phrasing of the indicator needs to make clear what exactly is being measured and a unit of measurement has to be specified for quantitative indicators.
measurable	The project needs to make sure that the necessary information for measuring an indicator is available at the necessary time. Therefore, a source of information and a method of data collection needs to be specified.
achievable	The change to be observed by the indicator needs to be achievable during project duration. Therefore, all outcomes need to be equipped with indicators, while impacts do not.
relevant	The indicator needs to represent the underlying outcome as closely as possible. If, for example, an outcome pertains to knowledge gained during a training, the indicator would need to capture the actual knowledge acquisition. An indicator relating to the overall satisfaction with the training would not be adequate.
time-bound	The indicator needs to be equipped with a timeframe and the measurement needs to take place no later than by the end of the project.

When developing indicators, keep in mind that they are not only tools of accountability, but are also essential for collecting information from the project context to support learning and strategic project implementation. When considering the relevance of a particular indicator, consideration needs to be given to the information needs of the BMUV / ZUG, as well as those of your project team and its partners.

Since outcome indicators have to be specified before the start of the project and are intended to measure changes within the project context, it is useful to discuss available options with local and implementing partners as soon as your theory of change is finalised. They will likely have a better understanding of possible data sources and their accessibility, which will be invaluable information when searching for options for smart indicators.

**To document the achievement of outcomes, the use of the outcome monitoring matrix as provided by the Grant Programme is obligatory.** This matrix covers 14 items for each indicator. Eleven of these need to be specified during the planning of the project, three will need to be filled in during yearly reporting:

Item	Specified during...	Explanation
Outcome number	Planning	The number of the relevant outcome as used in your theory of change.
Outcome description	Planning	The wording of the relevant outcome as used in your theory of change.
Indicator number	Planning	An ID number for the indicator. This should incorporate the outcome number, followed by the number of the indicator for that outcome (e.g. DOC3.2. for the second indicator related to direct outcome 3).
Indicator	Planning	The wording of the relevant indicator.
Measurement unit	Planning	The unit in which a quantitative indicator will be measured and reported. A measurement unit does not need to be specified for qualitative indicators.
Source of information	Planning	The person or organisation providing the primary data. The source is either internal, i.e. the project itself or a company hired by the project, or external, such as a project partner, official public statistics or the media.
Method of data collection	planning	The method employed by the project to collect or access the necessary data. Methods include surveys, interviews, online searches, media analysis and waste flow monitoring, among others.
Means of verification	Planning	Authoritative records documenting the measurement results of an indicator, including routine project documentation, official protocols and statistics, scientific studies or documented feedback from output users.
Planned year of reporting	Planning	The year in which the project expects to be able to provide the measurement results as part of its regular reporting.
Actual year of reporting	Reporting	The year in which the project is actually able to provide the measurement result as part of its regular reporting.

Baseline	planning or reporting	For outcomes referring to a gradual increase or decrease of a certain variable and which are measured via a quantitative indicator, a baseline needs to be collected to enable a comparison between the status of the variable at (at least) two points in time. A baseline does not need to be provided for qualitative indicators.
Expected result	Planning	The expected result of the measurement. For quantitative indicators, the expected result should be expressed numerically, for qualitative indicators, the expected result should be described in writing.
Measurement result	Reporting	The actual result of the measurement. For quantitative indicators, the result should be expressed numerically, for qualitative indicators, the result should be described in writing.
Comments	Reporting	If necessary, further comments regarding the indicator.

A complete list of example indicators for the outcomes of the project described above can be found in the Excel file “Marine Litter Monitoring Matrix” accompanying these guidelines. In the following, the example project will be used to explain important considerations when developing indicators in more detail.

#### 4.2.1. Feedback from output user groups

One common source of information on the degree to which direct outcomes have been achieved is feedback from output user groups collected via surveys. Therefore, **the use of standardised questionnaires to collect feedback in a systematic and representative way is recommended**. For example, distributing a questionnaire at the presentation events of the waste flow mapping study would be an efficient way to measure direct outcome 1 of the example project (“relevant stakeholders increase knowledge on sources of plastic waste”). While this is the case, please also note that the usefulness of questionnaires has its limits when it comes to measuring actual behavioural change. Survey data on the intention to implement changes would not be sufficient evidence and would need to be supplemented with additional information from a different source.

There are a number of affordable software options available that can assist projects in designing, distributing and analysing questionnaires, which can be filled in either on- or offline. Some expertise is necessary to ensure adequate return rates and data quality, but simple surveys can be conducted by newcomers as well. The use of questionnaires is, of course, not possible or appropriate at every event. If this should be the case, interviews conducted with a random sample of participants a few days or weeks after the event would be another option. For more information on surveys as well other data collection methods, we recommend visiting [www.betterevaluation.org](http://www.betterevaluation.org).

#### 4.2.2. Relevance vs. measurability

When first considering options to measure outcomes, it will sometimes be fairly easy to identify highly relevant indicators. Indirect outcome 2 of the example project (“recycling rate in city increases”) is a case in point. The obvious choice for a highly relevant indicator would be to measure changes in the recycling rate. If this data would be reliably and easily available from

official statistics, this would indeed be the perfect measure for the outcome. However, data availability is often very limited in low- and middle-income countries. Because of the complexity of the task as well as resource constraints, the project is not be able to determine changes in the recycling rate of city X at the appropriate time with the appropriate precision on its own. As a consequence, it is necessary to devise alternative (or proxy) measures.

Since an increase in the recycling rate is one of the main goals of the overall project, the alternative measures will need to be able to approximate the true change in the recycling rate as closely as possible. The project could therefore decide to set aside some resources to measure the average amount of plastic waste delivered to the main landfill site of the city before and after the waste management reforms (see indicator IOC2.1 in the outcome matrix). Since the relevance of this indicator to outcome 2 is limited, i.e. the correlation between the recycling rate and the amount of plastic waste delivered to the landfill is fairly weak, a second indicator pertaining to the amount of waste treated by the waste management company (indicator IOC2.2) is put into place to increase monitoring robustness. By measuring these two indicators, the project will not be able to report on the most relevant indicator possible (i.e. the actual recycling rate), but ensures that meaningful information can be collected that enables a preliminary assessment of the degree to which the outcome was achieved.

Finding the right balance between relevance and measurability is a common challenge during indicator development. On the one hand, the most relevant indicator is of no use if the project is not able to measure it adequately. On the other hand, **ease of measurement should by no means be the only consideration when deciding on an indicator**. For example, a simple way to document the achievement of direct outcome 3 of the example project (“city council implements waste management reform”) could be to record the official announcement of the reform by city council. However, in some political contexts the announcement of a reform will not be a reliable predictor of actual implementation. Therefore, it would be good practice to develop a second indicator able to capture more relevant information on actual implementation. One option, as used by the example project, would be to monitor changes in the city budget pertaining to increased funding for the recycling of plastic waste.

### 4.2.3. Baselines

**Baselines should be collected for quantitative indicators pertaining to outcomes referring to a gradual increase or decrease of a certain variable** (i.e. “waste collection coverage increases” or “illegal waste dumping decreases”) whenever this is cost-effective, reasonable and meaningful. In the example project, collecting a baseline for the increase in knowledge of stakeholders by their attendance of an event on waste flows (direct outcome 1) would neither be cost-effective nor reasonable, since it can be assumed that the majority of event attendants will truthfully document their feedback when filling in the questionnaire. In cases like this, it is sufficient to input “0” as the baseline. In contrast, the indicators used to measure the increase of the recycling rate in district Y (indirect outcome 1) should be measured against a baseline, since simply recording the recycling rate (or a suitable proxy) during implementation of the pilot project without a baseline will not provide meaningful information concerning the effectiveness of the pilot project.

**Since baseline collection is often only possible once a project has started and the project team is on the ground, baseline values can often not be provided in the project proposal. In these cases, please input the year of reporting in which you expect to be able to collect the baseline in the relevant cell of the outcome matrix.**

The collection of a baseline should mirror the collection of the corresponding indicator as much as possible. For example, the decrease of illegal dumping in the example project will be measured using the indicator “average amount of illegally dumped waste collected at 5 hot spots during 6 months after increase of waste collection coverage” (indicator IOC3.1). To detect changes in the amount of illegally dumped waste, a baseline will need to be collected. To be as relevant as possible, this baseline will need to capture the average amount of illegally dumped waste at the same hot spots during the same amount of time (6 months) prior to the increase of waste collection coverage.



#### 4.2.4. Expected results

Depending on the indicator in question, different values should be provided in the “expected result” column of the outcome matrix.

**In cases in which baseline collection is not necessary or possible, the expected result should be input in the measurement unit of the relevant quantitative indicator.** For example, the example project expects that at least 90% of event participants will gain new knowledge by attending an event on the results of the waste flow mapping study (indicator DOC1.1).

**When providing expected results for quantitative indicators measured against a baseline, the expected change in percent should be provided in the “expected result” column.** For example, direct outcome 5 of the example project (“waste management company increases operational efficiency”) will be measured using the indicator “cost of waste collection per ton 6 months after improvements suggested by project have been implemented”, which will be compared to a baseline collected before the improvements have been implemented. In this case, the expected result should not be expressed in the unit of the indicator (which would be the local currency), but in the expected percental change in costs (e.g. “15% decrease as compared to baseline”).

**When using qualitative indicators, the expected result should be expressed as a short, meaningful description of the intended characteristics of the expected result.** For example, in addition to the quantitative indicator for direct outcome 5 (“waste management company increases operational efficiency”) mentioned above, the example project will also conduct an interview with the head of department of operations of the municipal waste management company, discussing the details of how the suggested improvements have led to higher efficiency (indicator DOC5.2.: “Results of an Interview with head of department of operations 6 months after improvements suggested by project have been implemented”). For this indicator, the expected results are stated as follows: “Head of department of operations states that the improvements suggested by the project have had a significant effect on the operational efficiency of the municipal waste management company.”

In some cases, it will not be possible to assess expected results with reasonable accuracy at the time of proposal submission. Should this be the case, please input the year of reporting in which you expect to be able to assess the expected result in the relevant cell of the outcome matrix.

#### 4.2.5. The costs of data collection

Project monitoring, i.e. the collection of data on the outputs and outcomes of a project during the implementation phase, is both a worthwhile and necessary undertaking. It is worthwhile because it induces a project to continuously collect information from external sources on the degree to which it is achieving its goals. This feedback can then be used to recognise the possible need for strategic adjustments to the project plan. On the other hand, results-oriented monitoring and comprehensive reporting is a legal obligation within the context of a publicly funded programme. Because gathering meaningful and robust information on the specific outcomes of a project is often challenging, **projects are expected to use a certain share of the funds provided by the Grant Programme for data collection, analysis and documentation.** However, the exact amount necessary to enable adequate monitoring can not be specified, as this depends heavily on the context of each individual project.

#### 4.3. Adjustments to the monitoring matrix during project implementation

Since projects pursuing sustainable changes in complex social contexts need to be able to adjust to unforeseen changes within the project environment, applying changes to the monitoring matrix after the project has started is permissible. However, **please contact ZUG prior to any changes to discuss the details and document any changes in the subsequent progress report.**

When applying changes to the monitoring matrix, please do not delete previously input information. Rather, cross out the line within the matrix that no longer applies and explain the reason behind the change in the comment section. The adjusted output or indicator should then be included as a new line in the matrix.

**When changes concern more than one of the initially planned outcomes, the graphical depiction of the theory of change needs to be updated as well** and the new version included in a progress report.

## 5. Programme indicators

### 5.1. Introduction and requirements

In order to enable ZUG and the BMUV to report selected aggregated results to the German parliament, international organisations, and the general public, the Grant Programme is introducing a set of programme indicators. These indicators are based on the programme's own theory of change and are intended to provide quantitative and qualitative information on the degree to which the programme's goals have been achieved at any given point in time. Whereas the main purpose of programme indicators is to enable accountability towards the German parliament and public, most of the qualitative questions are also designed to support gradual organisational learning within ZUG and the BMUV. They cover all main aspects of the programme strategy, i.e. the main avenues envisioned by the programme to support the reduction of plastic marine litter. These are:

1. Sustainable prevention of plastic production or consumption
2. Sustainable prevention of entry of plastic waste into the sea
3. Additional funding for sustainable waste management
4. Policy and legal support
5. Establishment of relevant organisations
6. Capacity building in existing organisations
7. Establishment of monitoring systems
8. Awareness and behavioural change

**Every project working in one or more of these areas will need to provide measures for a number of quantitative indicators as well as answer some qualitative questions pertaining to them on a yearly basis. No information is necessary for indicators pertaining to areas not covered by the project,** i.e. indicator sets pertaining to aspects not relevant to any given project do not need to be measured / answered. A large number of programme indicators chosen does not make for a better project. In fact, some very effective projects may only be able to report on one or two indicator sets – this does not detract from their potential value. However, **once a set of indicators is chosen as being relevant to the project, all indicators and questions contained therein should be measured / answered.** Most of the information necessary to do so should be available to the projects without additional data collection, as they cover important topics relevant to project monitoring and steering generally. Nonetheless, some time and resources will need to be budgeted to reflect on the questions as well as compile and format the information.

While projects generally select relevant programme indicator sets as part of their project proposals, the programme indicators your project reports on might change in the course of the project. For instance, if your project receives additional funding for new project components that directly contribute to areas monitored through an indicator set, your project should also start reporting on this set.

It is important to keep in mind that these indicators are part of programme monitoring and, as such, can only record changes achieved before a project has ended. **Each individual indicator or question should therefore always only be understood as a neutral sensor of change, not as a goal in itself.** For example, the indicator pertaining to the overall mass

of plastic marine litter prevented should not lead to the conclusion that preventing as much plastic marine litter as possible during project implementation is a central goal of the programme. The actual goal is to prevent plastic marine litter in a sustainable way, which might well be achieved without preventing significant amounts entering the sea during project implementation. On the contrary: The implementation phase should be utilised to identify and develop workable solutions, which will likely only be implemented comprehensively during a late phase of the project. The tangible results of the solution will then only become apparent after the project ends. Trying to maximise the amount of plastic marine litter prevented during project implementation might actually be counterproductive, consuming resources that could otherwise have been spent on the search for sustainable solutions. **Programme indicators are therefore meant only to record selected developments during project implementation. Their obligatory nature should not influence your project strategy and they will not be used to gauge the success of individual projects.**

In addition, please be aware that the programme indicators do not aim to isolate results that can solely be ascribed to the efforts of the project. Rather, **every result reported is understood to be the outcome of collaboration between the project, its partners, output user groups and the general context.** On the other hand, please only report on results the project has contributed to in a significant way.

Finally, **the main indicators of the indicator sets 1, 2 and 3 (which are quantitative) can be incorporated into your monitoring on the project level as well**, as long as they are relevant to the underlying goal in the theory of change of your project.

**Reporting on the programme indicators is required on a yearly basis. To report, please use the templates provided by the Grant Programme in Jira**, the same platform you used to submit your outline and project proposal.

## **5.2. Overview of indicators, disaggregation and descriptors**

The individual programme indicators and guiding, in-depth questions (“descriptors”) are described below, including information on their meaning, purpose and how to collect the required data.

### **5.2.1. Set 1: Sustainable prevention of plastic production or consumption**

This indicator set covers upstream measures to prevent marine litter, i.e. the prevention of the production or consumption of plastic items commonly found in marine litter.

The main indicator measures plastic production or consumption prevented with the support of the project in tonnes. How best to calculate these figures depends on the individual context in which the project operates.

Disaggregation and descriptor (DD) 1 asks you to elaborate on the sources and methods used to measure the main indicator. These could range from established scientific methods including comprehensive primary data collection to estimates based on up-to-date authoritative data. If possible, please include links to any relevant literature in your description. The information provided will enable an assessment of the robustness of the reported numbers as well as provide ideas on feasible ways to measure the prevention of plastic production or consumption in the field.

DD 2 serves to disaggregate the amount of plastic production or consumption prevented by asking you to name the particular products targeted by the measures your project supports, while DD 3 asks you to describe how your project was able to replace these products sustainably. Both items serve to gather ideas on viable options for plastic substitution which might be applied in other contexts in the future.

DD 4 is a standard item asking each project to name the main outputs provided by the project to support the reported results, as well as explain their role and interconnections with other relevant contextual developments. It is intended to enable a rough assessment of the causal

connections between project activities and reported results as well as provide information on which types of output are effective in different contexts. Since all results are based on a collaboration between the project and its partners, DD 5 asks you to name these partners and describe their contribution as well.

Since the overall goal of the Grant Programme against Marine Litter is to prevent plastic pollution in the long term, DD 6 asks for an informed assessment of the sustainability of the implemented solution based on expert knowledge within your project team as well as your local partners. This can not be done with absolute certainty, but a reasonably informed estimate based on information accumulated during project implementation should be possible.

At the end of each indicator set, space for additional information and open comments on the reported results is provided.

### **5.2.2. Set 2: Sustainable prevention of entry of plastic waste into the sea**

This indicator set covers all activities related to the prevention of the entry of plastic waste already present in the environment into waterways and the sea.

Once again, the main indicator is quantitative, asking for the estimated mass of plastic waste that was prevented from entering the sea due to a contribution by the project. This indicator is based on the assumption that plastic waste that is not recycled, secured in safe disposal sites or otherwise treated in a safe and sustainable manner is at risk of ending up in waterways and / or the sea. Therefore, any plastic waste not collected and processed responsibly is considered potential marine litter.

Disaggregation and descriptor (DD) 1 again asks to elaborate on the sources and methods used to measure the main indicator. Please refer to section 5.2.1. above for further information.

DD 2 is intended to document the different sources of potential plastic marine litter that the project and its partners are focussing on, with the most common presumably being uncollected waste from wild dump sites or leakage during collection, sorting or storage at unsafe disposal sites. As some projects focus on the prevention of microplastics pollution, DD 3 asks for the mass of marine litter prevented by size, subdivided into micro plastics of up to 5 millimeters in size, and the larger meso and macro plastics.

DD 4 documents the methods used by the project and its partners to prevent potential plastic marine litter from entering the sea, the most common options being recycling, upcycling and the disposal at safe facilities. Upcycling here refers to the transformation of waste materials into new materials or products of better quality and environmental value. Disposal at safe facilities refers to the disposal of plastic waste at facilities which are located and managed in line with standards on solid waste disposal.

Analogous to indicator set 1, set 2 additionally asks each project to name the main outputs provided by the project and explain their role in supporting the reported results in DD 5, list any contributions by other actors in DD 6 and provide an assessment of the sustainability of the implemented solution in DD 7.

### **5.2.3. Set 3: Additional funding for sustainable waste management**

This indicator set is intended to document all additional funding for sustainable waste management secured with a contribution by the project. It is subdivided into one section dedicated to funding which has already been disbursed and one dedicated to funding earmarked for future disbursement.

In this set, main indicator 1 is meant to document all additional funding secured with the support of the project which has already been disbursed at the time of reporting. This indicator will likely only be relevant in the late stages of project implementation.

After indicating the number of additional funding sources, use disaggregation and descriptor (DD) 1 to provide the sources of the additional funding already disbursed as well as the amount of funding per source. DD 2 is intended to provide information on the modalities of the

additional funding already disbursed, i.e. if they take the form of a grant or a loan from an international organisation, the main details on the design of a new tax scheme or user fee or the basic conditions of an extended producer responsibility policy. DD 3 focuses on the aspects of waste management the additional funding has been invested in (i.e. the extension of services, the improvement of recycling facilities etc.).

Following this, information is collected on funding that has been earmarked for future disbursement but is not available yet. In main indicator 2, please input the total amount of additional funding that will likely be available in the future due to support by your project. After inputting the number of sources of additional future funding, use DD 4 to provide the sources of the earmarked funding as well as the amount per source. Difficulties in the estimation of these amounts are to be expected, nonetheless all reported amounts should be based on thorough and realistic calculations using authoritative official sources. This descriptor additionally differentiates between lump sum funding (e.g. a grant from an international organisation) and continuous funding (e.g. from user fees or taxes). In case of lump sum funding, where the total amount is known, please select "total amount", in case of continuous funding, where the total amount is not known, select "yearly amount". Finally, please provide the (estimated) year in which these funds will first be made available and use the drop-down menu to indicate if the future funding is already secured or still in a stage of negotiation or planning.

Especially in the case of continuous funding (e.g. taxes or extended producer responsibility policies), it will be challenging to estimate the amount that will be made available in the future. To learn more about the options to do so, please provide us with details on the methods used by your project in DD 5. As is the case with the funding already disbursed, DD 6 collects information on the modalities of the earmarked funding, while DD 7 should be used to provide information on how the additional funds will likely be spent.

Finally, as in the other indicator sets, please name and explain the outputs of the project most relevant to securing any additional funding using DD 8, as well as name and explain the role of other relevant actors also involved in this effort (DD 9).

#### **5.2.4. Set 4: Policy and legal support**

Indicator set 4 covers the main aspects of any support the project is providing to changes in the legal or policy environment regarding the prevention of plastic marine litter.

Please first indicate how many policies or legal instruments your project is supporting. A list including the main indicator as well as all items for disaggregation and description will be generated for each instrument you are contributing to.

Concerning the main indicator, please simply state the English translation of the name of the policy or legal instrument your project is supporting.

Using disaggregation and descriptor (DD) 1, please indicate the kind of instrument you are supporting, while using DD 2 to indicate the scope. To document the stage of the policy process your project was or is involved in, use DD 3.

DD 4 should be used to provide information on the most relevant contents of the policy or legal instrument the project is supporting. Aggregated over different projects, this will provide an overview of current trends in the policy and legal field concerning the prevention of plastic marine litter.

DD 5 and 6 are once again standard items relating to the main contributions by the project (outputs and their rationale) as well as those by other actors involved.

Since laws and policies will only improve the situation on the ground once they have been adopted and are being implemented appropriately, DD 7 asks you to state if the instrument concerned has been adopted already, while DD 8 asks for an assessment by your project and partners concerning the likelihood that any instrument that has not been adopted yet will be adopted within one year after end of project.

### **5.2.5. Set 5: Establishment of relevant organisations**

This set is related to any efforts by your project to support the establishment of new organisations relevant to the prevention of plastic marine litter, be they government or state institutions, scientific or educational establishments, civil society organisations or private businesses.

Firstly, please indicate how many organisations were established with the help of your project. This will generate a list of all indicators for each of these organisations.

Answering the main indicator, please state the name of the newly established organisation supported by the project.

Disaggregation and descriptor (DD) 1 asks for the type of organisation, while DD 2 should be used to provide the number of employees, disaggregated by gender. This information will not only provide information on the potential impact of the new organisation, but also indicate if your project was able to achieve progress concerning gender equality.

DD 3 is central to this set of indicators, as it provides space to describe the main tasks and activities of the new organisation, including main user groups, goals, and business models of new enterprises.

As is standard in all indicator sets, DD 4 relates to the main outputs provided by your project as well as their rationale to support the establishment of the new organisation, while DD 5 does the same for contributions by other actors.

As sustainability is a crucial aspect of all efforts funded by the Grant Programme, please provide an assessment on the sustainability of the new organisation in DD 6 based on your and your partners' current knowledge.

### **5.2.6. Set 6: Capacity building in existing organisations**

Indicator set 6 documents any efforts by your project to build necessary capabilities in already existing organisations relevant to the prevention of plastic marine litter. As with newly established organisations above, any type of organisation could be relevant, from state institutions to universities or non-governmental organisations.

Similar to other indicator sets, please first indicate how many organisations you are supporting to generate a list of all indicators for each of these organisations.

For the main indicator, provide the name of the organisation your project is supporting, followed by information on the kind of organisation you are supporting in disaggregation and descriptor (DD) 1 and the number of employees or members reached, disaggregated by gender, using DD 2.

In this set, DD 3 should be used to describe, individually for each organisation, which capacities have been developed with the support of your project as well as why these capacities specifically are necessary to reach the goals of your project. Aggregated over different projects and time, this will provide an indication as to which capability gaps are most common in which contexts, with the possibility of enabling even more strategic and effective approaches in the future.

### **5.2.7. Set 7: Establishment of monitoring systems**

Monitoring systems related to waste flows and biodiversity are an important building block in the establishment of effective systems to prevent plastic marine litter. Indicator set 7 is dedicated to any efforts your project is supporting to create, maintain or scale them.

After indicating how many monitoring systems your project has contributed to, use the main indicator to name the type and scope of the monitoring system your project is supporting.

Since your project will not be able to run the monitoring systems itself in the long term, other organisations with the capacity to do so will need to be involved. Please name the main

organisation involved using disaggregation and descriptor (DD) 1 and provide information on what kind of organisation will be running the system in the long run using DD 2.

In DD 3, please provide an assessment based on your current knowledge of the probable sustainability of the monitoring system, i.e. for how long its implementation seems feasible after your project has ended.

Please use DD 4 to describe the main aspects of the supported monitoring system, including how often data is collected and an assessment of the expected quality of the results. As in all indicator sets, DD 5 should be used to name and explain your concrete contributions to the establishment, improvement or expansion of the monitoring system in question.

### **5.2.8. Set 8: Awareness and behavioural change**

Besides governments and the bureaucracies, private businesses and the general public also have a role to play in the prevention of marine litter. If your project is involved in efforts to create awareness and to promote behavioural change, indicator set 8 will be relevant to you.

Once again, please first input the number of measures you are supporting to generate the appropriate number of indicators below.

Using the main indicator, please provide the name of the campaign or any other measure your project is supporting. Disaggregation and descriptor (DD) 1 should be used to document the estimated number of people reached by these efforts, based on the most robust estimation method available.

DD 2, 3 and 4 are intended to summarise the rationale of the supported measure, by identifying the main user groups, the main topics promoted as well as the changes intended to result from these efforts. Together, this information should provide a clear picture of the strategy followed as well as its appropriateness in the given context.

Finally, please use DD 5 to describe the outputs created by your project regarding the campaign or measure as well as the reasoning behind them, and fill in DD 6 to name other organisations involved as well as their contributions.

## **5.3. Summary**

- Programme indicators are required for, and demanded by, federal institutions and the general public.
- They serve to provide aggregated information on how far the Grant Programme's goals on marine litter prevention have been achieved.
- All projects are thus required to choose one or more sets of project-relevant programme indicators.
- Programme indicators have to be selected as part of the full project proposal, and they have to be reported on annually during project implementation and with the final report.
- Programme indicator sets contain a quantitative or qualitative, "main indicator" as well as "descriptors" (in-depth questions to further describe relevant aspects of each indicator).
- As projects follow different project strategies – ranging from, for example, waste collection system enhancement, policy development to the introduction of circular business models or research development – programme indicators reflect this diversity. Hence, eight programme indicator sets have been defined that projects can choose from.

## **6. Safeguards**

Potentially negative social or environmental impacts of project activities, such as negative impacts on marginalised groups or ecosystems, must be avoided. **Implementing organisations are obliged to adhere to the ZUG environmental and social safeguards policy** (based on the GCF and progress IFC Performance Standards). The ZUG safeguards

policy, as well as an overview on its application within the Grant Programme against Marine Litter, can be found on the [Grant Programme's website](#).

The Grant Programme against Marine Litter wants to ensure that safeguards measures are properly integrated into project planning, monitoring and implementation of projects in order to prevent negative impacts of projects. Therefore, **projects with the overall risk category of A or B are required to integrate safeguards measures in work packages and develop safeguards-related indicators for monitoring**. Projects with the risk category A or B thus need to:

- Integrate safeguard measures in work packages: The safeguards measures addressing the most serious risks are to be included as **outputs** in the work package where the risks are most likely to occur.
- Develop safeguards-related indicators for project monitoring: In addition to the regular outcome indicators covered in the above, there needs to be **at least one safeguards-related indicator included in the outcome matrix**. The safeguards-related indicator has to address the most serious social or environmental risk(s) identified in the safeguards risk assessment. It should be included under the outcome where the identified risk is most likely to occur and adhere to all requirements for indicators described above. The safeguards-related indicator should measure whether anticipated negative effects occurred and / or whether safeguards measures had a positive effect.

## 7. Reporting

During project implementation, reporting is carried out using **annual progress reports, which should be submitted every year by April 30**. The relevant forms will be provided after the start of project implementation. Annual reporting includes, among others, process updates on general project developments, project and programme indicators, safeguards measures as well as unintended developments and project learnings.

At the end of the project, a final report has to be prepared. The final report evaluates goal attainment based on all indicators. **Final reports are to be submitted no later than six months after the project concludes**. The relevant form for the final report will be provided by ZUG towards the end of the project duration.

**When submitting an annual or final report, please include your updated Excel monitoring matrix and update the information on the programme indicators in Jira**. With each annual report, please provide the most current data on all outputs and indicators as well as the means of verification for indicators already measured. If necessary, qualitative commentary on the results of indicators, including background information that you deem helpful for interpretation, can be included in the comment section of the monitoring matrix.

The implementer of the project is responsible for determining and carrying out appropriate quality assurance, e.g. by verifying the reported data in terms of plausibility. The data underlying the reporting to ZUG is to be kept in a suitable form for twice the project duration, or for at least five years.