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Domain G—Cost-effectiveness and Efficiency: Key Lessons from the 2025 Evaluability Assessment of CGIAR Portfolio

Technical Note

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The Evaluability Assessment of CGIAR Portfolio 2025-26: Synthesis Report can be found at this page: <https://iaes.cgiar.org/evaluation/publications/evaluability-assessment-cgiars-portfolio-2025-2030-synthesis-report>

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Table of Acronyms

AoW	Area of Work
CGIAR	Consultative Group of International Agricultural Research
EA	Evaluability Assessment
GEI	Gender Equality and Inclusion
HLO	High-Level Output
IAES	Independent Advisory and Evaluation Service
KPI	Key Performance Indicator
MELIA	Monitoring, Evaluation, Learning and Impact Assessment
MYEP	Multi-Year Evaluation Plan
P/As	Programs and Accelerators
PPU	Portfolio Performance Unit
PORB	Plan of Results and Budget
PRMS	Performance and Results Management System
ROI	Returns on Investment
SPIA	Standing Panel on Impact Assessment
ToC	theory of change
TRA	Technical Reporting Arrangement
VfI	Value for Investment
VfM	Value for Money

Executive Summary

The **Evaluability Assessment (EA)** of CGIAR’s 2025–30 Research Portfolio introduced **Domain G: cost-effectiveness and efficiency**—to determine whether financial and performance data systems are sufficiently aligned to support accurate future assessments of how resources are used relative to results. Positioned upstream of economic analysis, Domain G focuses on evaluative readiness, rather than on measuring returns on investment.

The assessment finds that operational efficiency across Programs and Accelerators (P/As) is generally supported by structured planning, budgeting, adaptive management, and Monitoring, Evaluation, Learning and Impact Assessment (MELIA) systems. However, cost-effectiveness remains only partially evaluable. Based on evidence available up to the end of 2025, financial data were primarily structured for accountability and were rarely disaggregated beyond Areas of Work (AoWs), limiting the ability to link costs to outcomes. In 2025 and earlier planning documents, low integration between financial and performance evidence, together with complex funding arrangements and cross-portfolio collaboration, further constrained attribution of results to specific investments. In this context, cost-effectiveness is better examined through a lens of contribution, triangulating financial, performance, and MELIA data to understand how investments contribute to results.

These findings underscore the need to strengthen foundational systems—particularly MELIA–Finance integration, cost data granularity, and cost–result linkages. In the meantime, more advanced economic analysis at P/A level remain premature or inefficient to implement. Recommended actions include:

- building an integrated MELIA–Finance–Learning architecture;
- harmonizing costing approaches across centers;
- strengthening internal consistency within P/As;
- defining minimum standards for cost–performance visibility; and

- aligning reporting expectations with existing data and analytical capacity.

Developments following the assessment period indicate emerging progress. Practices observed in late 2025 and early 2026—including stronger budget-to-output linkages, mapping of bilateral funding to results, and early **MELIA–Finance integration**—offer promising entry points for improving evaluability and indicate progress toward more granular cost–result alignment, particularly through the 2026 Plans of Results and Budgets (PORBs).

Domain G can be used to assess whether the conditions for meaningful cost-effectiveness analysis are in place, rather than to rank investments or make *ex-post* efficiency judgments. Its application should vary by evaluation type: at **program level**, focusing on resource–result coherence and MELIA–Finance integration; at **center level**, on organizational capacity to track resources relative to results and meet system-wide reporting expectations; and at **country level**, on the feasibility of linking funding to results within specific contextual constraints.

Overall, Domain G establishes a baseline for tracking progress in linking resources to results. Framed as enabling and forward-looking, it supports system coherence, learning, and adaptive management, laying the groundwork for more robust and policy-relevant assessments of efficiency and value for investment.

Box 1. Domain G

Domain G (cost-effectiveness and efficiency)

assesses whether financial and performance systems are sufficiently aligned to understand how resources are used relative to results. It does not measure efficiency directly or calculate returns on investment. Instead, it examines whether the necessary data, systems, and cost–result linkages are in place to support credible future analysis of efficiency and value for investment.

1 Evaluability Assessment of CGIAR’s 2025-30 Research Portfolio

The Evaluability Assessment (EA) of CGIAR’s 13 Programs and Accelerators (P/As) within the [CGIAR 2025-30 Research Portfolio](#) aligns to the System Council-endorsed Multi-Year Evaluation Plan (MYEP), per the [2025-27 Work Plan for CGIAR's Independent Advisory and Evaluation Service \(IAES\) \(SC/M21/DP5\)](#). The EA was implemented over an eleven-month period, from January to November 2025, through a phased process that included (1) inception, (2) light-touch EAs towards ISDC review, (3) full EA implementation, and (4) final synthesis.

Box 2. Evaluability assessment vs evaluation

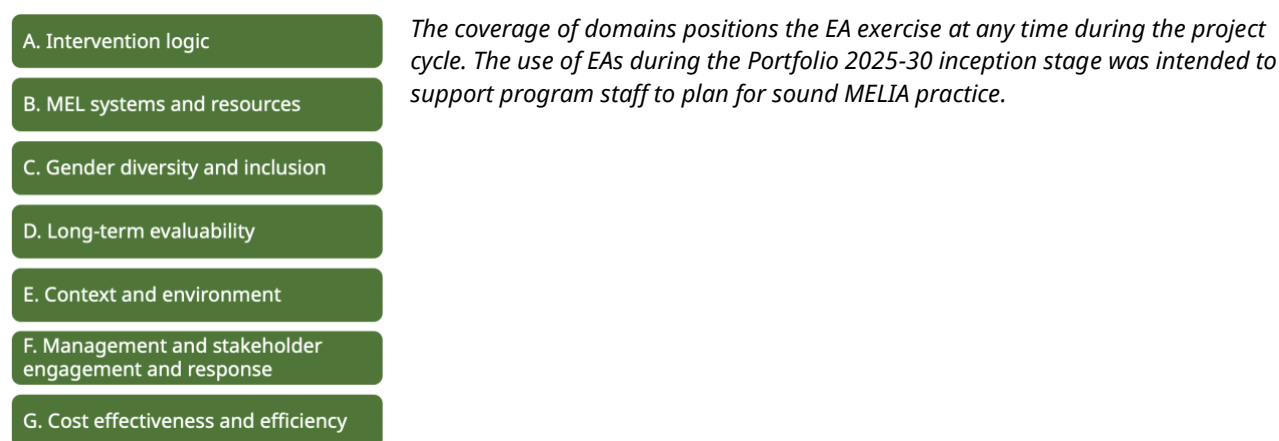
Evaluability is defined as the extent to which an intervention can be evaluated in a reliable and credible fashion; the concept is central to a culture of results (CGIAR, 2022).

An **EA** is an early review of a proposed activity to ascertain whether its objectives are adequately defined, results verifiable, and evaluation questions answerable. An EA establishes whether and how an intervention can be evaluated reliably and credibly.

An **evaluation** is the systematic and objective assessment of an ongoing or completed project, program, Initiative or policy, its design, implementation, and results (CGIAR, 2021).

The EA aimed to provide early assurance of the Portfolio’s evaluability and to support learning, quality assurance, and adaptive management. It applied the [CGIAR’s 2022 Evaluability Assessment Framework](#) within the [CGIAR Evaluation Policy and Framework](#). The EA Framework consists of six domains designed to assess the readiness of interventions for credible evaluation: (1) Intervention logic; (2) Monitoring, Evaluation and Learning (MEL) systems and resources; (3) gender diversity and inclusion (GDI); (4) long-term evaluability; (5) context and environment; and (6) management and stakeholder engagement and response. Together, these six domains provided a structured basis for assessing P/A readiness for meaningful evaluative judgment. After its first application and responding to stakeholder demand, the EA Framework for the CGIAR 2025-30 Portfolio was expanded to include a seventh domain—**Domain G**—cost-effectiveness and efficiency (Figure 1).

Figure 1. Seven domains of the EA Framework



Source: Evaluability Assessment of CGIAR’s Portfolio 2025-2030: Synthesis Report

Data sources identified to address Domain G questions included the Plan of Results and Budget (PORB), P/A proposals, Monitoring, Evaluation, Learning and Impact Assessment (MELIA) plans, inception reports, and interviews with P/A teams. Additionally, the updated EA framework was launched on 1 August 2025 as an online self-assessment administered to the 13 P/As, targeting directors, deputy and interim directors, and MELIA focal

points. Evidence generated by this self-assessment was, where needed, further supplemented through targeted follow-up.

Box 3. Cost effectiveness vs efficiency

Cost effectiveness: Extent to which the program has achieved or is expected to achieve its results at a lower cost compared with alternatives.

Efficiency: A measure of how economically resources/inputs are converted to results.

Source: *Monitoring, Evaluation Learning and Impact Assessment (MELIA) Glossary Version 5: November 2021*

Domain G Explained: Purpose, Scope, and Methodological Approach

Domain G examines the extent to which CGIAR’s financial and performance systems enable evaluators and decision-makers to understand how resources are used relative to results, and whether investments can be assessed in terms of proportionality, efficiency, and value creation. The relevance of Domain G as an evaluative line of inquiry has increased in the context of CGIAR’s commitments under the CGIAR Technical Reporting Arrangement (TRA) 2025-30—designed by the Portfolio Performance Unit (PPU) in collaboration with funder representatives under the auspices of the System Council’s Strategic Impact Monitoring and Evaluation Committee (SIMEC)—as well as ongoing system-wide reforms aimed at strengthening MELIA–Finance integration.

Evidence from long-term, system-level assets—such as [CGIAR Genebank Platform](#)—illustrate that, in the absence of integrated cost–performance architectures, the credible assessment of efficiency and value creation remains constrained, even where financial accountability and operational performance are otherwise robust.

Domain G does not seek to calculate cost–benefit ratios, internal rates of return, or Returns on Investment (ROI)—it is positioned upstream of such analyses. Its purpose is to assess whether the data, systems, documentation, and financial traceability required to support credible efficiency or economic evaluation are sufficiently in place.

Domain G was introduced and applied for the first time in the EA of the [CGIAR's 2025–30 Research Portfolio](#) (IAES, 2025). This domain is operationalized through nine assessment questions (see Table 1). Its inclusion responds to emerging priorities related to financial transparency, MELIA–Finance integration, and readiness for assessing the relationship between resources and results.

Table 1. Assessment questions under domain G: cost-effectiveness and efficiency

EA Domain	Assessment Questions
Domain G Cost-effectiveness & efficiency: <i>To be evaluable, an intervention must be supported by clear, traceable resource use and timely delivery of results to assess effective and efficient use of resources.</i>	a. Are pooled sources of funding clearly allocated in the PORB to specific activities, high level outputs and outcomes across different Areas of Work (AoWs)?
	b. How are non-pooled/bilateral sources of funding linked to specific activities, high level outputs and outcomes across different AoWs?
	c. Will the complexity of the relationships between the AoWs of your P/A—and including your relationships with other P/As—allow for clear attribution of results to specific costs?
	d. What mechanisms can mitigate challenges in assessing efficiency?
	e. Are costs traceable to the theory of change (ToC), and how does this enable efficient and effective use of resources?
	f. Is there a documented distinction mechanism for how W3 and bilateral projects contribute to the achievement of planned results, per ToCs of P/A?
	g. Does the P/A identify strategies to optimize resource use along the results chain (from high-level outputs to outcomes to impacts)?
	h. Are there mechanisms in place to allow for budget reallocation or adjustment in response to changes in funding levels or emerging needs?

EA Domain	Assessment Questions
	i. Are there measures, including Key Performance Indicators (KPIs) or milestones, to monitor and verify whether results are delivered in a timely and resource-efficient manner?

1.1 Domain G Development Process

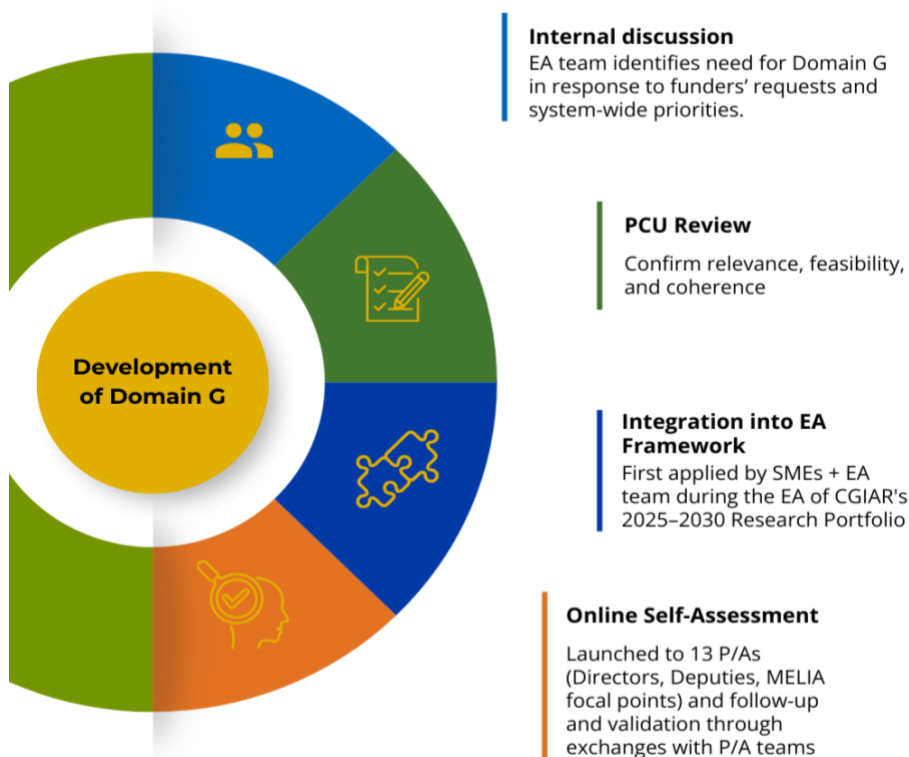
The introduction of Domain G followed an iterative and consultative process (see Figure 2). Proposed assessment questions were first discussed internally by the EA team, with a focus on cost tracing, resource optimization, and efficiency. This work examined the extent to which financial resources can be traced along the ToC and results chain, and whether mechanisms are in place to optimize, adapt, and monitor resource use in relation to results. Domain G and its assessment questions were subsequently reviewed by the Program Coordination Unit (PCU) to confirm the questions' relevance, feasibility, and coherence with portfolio-level documentation. Domain G was incorporated into the EA framework and applied for the first time by subject-matter experts (SMEs) together with the EA team during the EA of the [CGIAR's 2025–30 Research Portfolio](#).

Hi, I donated \$20 last year. Can you tell me exactly how many Children I've saved?



freshspectrum.com

Figure 2. Steps in the development and application of domain G within the EA Framework



Source: IAES

1.2 Limitations on Application of Domain G Questions

Application of Domain G in the EA revealed several structural and methodological limitations that constrained the depth of analysis. While financial data were generally available and sufficiently robust for accountability and reporting purposes, they were not systematically structured in the documents available for review during the 2025 EA to allow consistent tracing of costs to outputs, outcomes, or ToC pathways across P/As. While Domain G guiding questions span activities, outputs, and outcomes, the analysis places greater emphasis on outputs, given their clearer definition, alignment with ToCs, and greater visibility in CGIAR systems.

The coexistence of pooled, non-pooled, and legacy funding streams limited the ability to distinguish the proportional contributions of different funding sources to specific results, particularly where investments spanned multiple AoWs or supported shared enabling functions. In addition, the complexity of linkages within and across P/As, combined with reliance on external partners and systems, made it difficult to attribute results to discrete cost structures.

Time lags between investments and observable results—together with limited longitudinal cost data and incomplete tagging mechanisms for past investments—further constrain both forward-looking and retrospective efficiency analysis. Consistent with prior system-level evaluative evidence from CGIAR, findings illustrate structural constraints on the evaluability of efficiency and value creation over time, particularly where the absence of sufficiently stable and predictable financing undermines the accumulation of longitudinal cost and performance evidence. Strengthening the availability, continuity, and integration of such data is therefore critical not only for evaluability, but also for enabling learning and improving efficiency over time, extending beyond a purely evaluative function.

These limitations do not reflect gaps in financial transparency. Rather, they highlight the absence of integrated cost-performance architectures and long-term evidence necessary to support credible assessment of efficiency and value for investment within a research-for-development context.

This assessment reflects the status of systems and practices observed during the EA implementation period in 2025.¹



¹ The EA was conducted on planning documents available (e.g., pre-final versions of the [2026 PORBs available in 2026](#)).

2 Findings and Conclusions from Assessing Domain G: Cost Effectiveness & Efficiency

Across CGIAR P/As, the assessment of Domain G based on evidence available up to the end of 2025 indicates that while cost efficiency is generally supported by robust planning, budgeting, and adaptive management systems aligned with [CGIAR's Performance and Results Management Framework 2022-2030 \(PRMF\)](#), cost-effectiveness and value for money (VfM) remain only partially evaluable due to structural and systemic constraints.

Most P/As rely on the PORB to allocate pooled and bilateral resources strategically across AoWs and, in some cases, High-Level Outputs (HLOs). These allocations are typically informed by prioritization exercises that concentrate funding on activities with higher expected impact, comparative advantage, or strategic relevance. While distinctions between W3 (W3² and bilateral funding are generally documented at the AoW or output level), systematic linking of W3 to outcomes remains low, limiting transparency on the added value of different funding streams.

As of the end of 2025, while some programs—such as Sustainable Farming (SF), Breeding for Tomorrow, and Gender, Equality and Inclusion—were advancing budget-to-output or budget-to-intermediate outcome linkages and piloting contribution-based cost analyses, these practices were not yet standardized or consistently applied across the portfolio.

In addition, existing efficiency metrics tend to emphasize delivery, timeliness and use of funds, rather than metrics such as cost per outcome achieved or analytical approaches such as evidence-linked resource reasoning, with limited attention to value for investment (VfI) as a broader evaluative system.

Box 4. Value for investment

VfI is an evaluation system underpinned by four core principles: interdisciplinary, mixed methods, evaluative reasoning, and participation. It is designed to bring clarity to answering evaluative questions about how well resources are used, whether enough value is created, and how more value could be created from resources invested in a policy or program. VfI represents a re-framing of **VfM** as good resource use. This framing aims to shift the lens from 'money' to a broader perspective that views policies and programs as investments in value propositions with the potential to create significant social, cultural, environmental or economic value.

Source: [Better Evaluation](#)

At the same time, adaptive management mechanisms—supported by MELIA frameworks, the Performance and Results Management System (PRMS) Dashboard, KPIs, milestones, and structured learning cycles such as Pause and Reflect or Reflect–Re-plan³—enable timely monitoring, budget reallocation, and response to evolving operational, programmatic, and financial conditions, including changes in funding levels and allocations. These mechanisms contribute positively to operational efficiency and support prudent resource use across P/As.

Efficiency gains are further reinforced through coordination mechanisms, shared services, and partnership models that reduce duplication and leverage CGIAR's comparative advantage, particularly in enabling system-level functions delivered by Accelerators.

Despite these strengths, the evaluability of cost-effectiveness is consistently constrained by limited budget disaggregation beyond the AoW level. At the time of the assessment, financial data were rarely available at outcome level and only partially at HLO level, limiting the ability to assess proportionality between resources used and results achieved. In addition, at outcome level, many CGIAR results—particularly environmental and system-level benefits—are not always easily captured through quantifiable or monetized indicators and may therefore be only partially reflected in existing HLOs. Budget data and MELIA evidence largely remain siloed across multiple,

² These [funds](#) are directed by Fund Donors to individual centers.

³ At the time of writing, Reflect–Re-plan was the terminology in use; subsequent CGIAR guidance has adopted Reflect–Adapt.

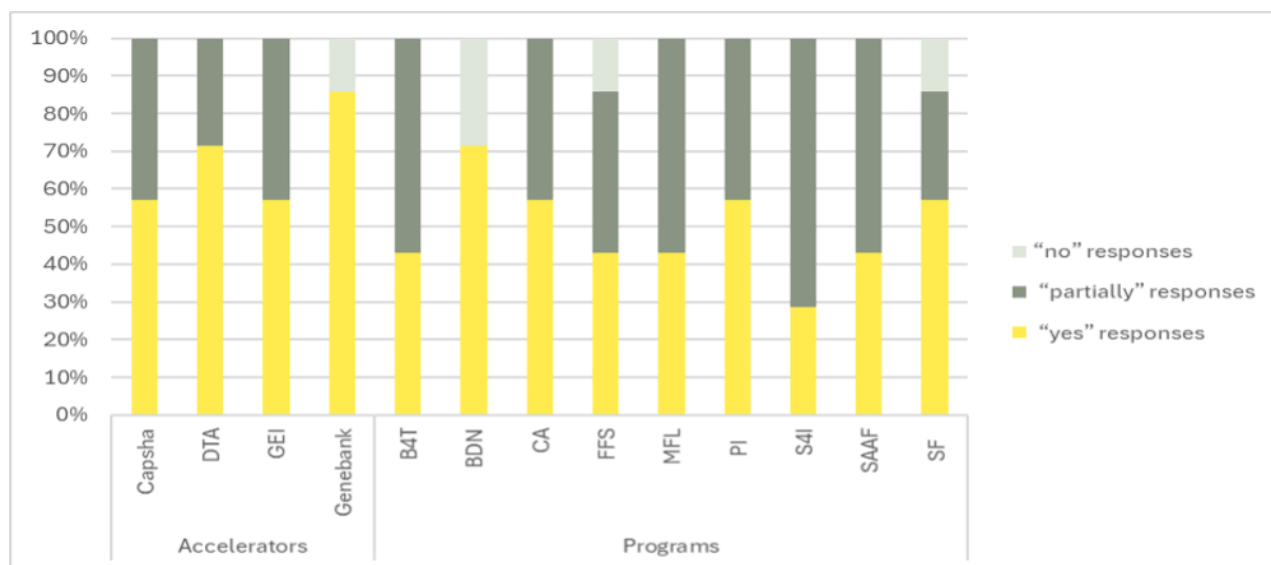
weakly integrated systems, including PORBs, center-level Enterprise Resource Planning (ERP) systems, [CGIAR Financial Report Dashboards](#), MELIA plans, and the PRMS (IAES, 2026).

This fragmented architecture—characterized by limited interoperability and only partial alignment with relevant data management principles, including elements of [FAIR principles](#) (Findable, Accessible, Interoperable, and Reusable)—generates inconsistencies and reduces data reliability, constraining joint interpretation, particularly during design and early implementation phases.

Where cost, reach, and impact data are sufficiently robust, ROI estimation can generate credible evidence of VfI, as illustrated by the Standing Panel on Impact Assessment (SPIA) analysis of four CGIAR innovations (SPIA, 2025). However, such conditions are not yet common across the portfolio. As a result, opportunities for rigorous economic evaluation remain limited, reinforcing the role of Domain G in strengthening MELIA–Finance integration and cost traceability to support future assessments of efficiency and VfI.

Figure 3 summarizes responses to Domain G self-assessment questions on financial–performance linkages across the Portfolio, illustrating that while many interventions report positive responses, the responses marked as ‘partially’ remain common across interventions, indicating that such linkages were only partially in place. As a result, evaluable evidence of value creation remains limited. This signals the need for a shift from **financial traceability** (knowing where resources are allocated) to **evidence-finance coherence** (knowing what resources deliver). Until shared methods and benchmarks are established, cost-effectiveness will remain demonstrable primarily through triangulation with performance and MELIA data.

Figure 3. Extent to which questionnaire respondents consider the different aspects of Domain G to be satisfied⁴



Attribution of results to specific costs remains inherently challenging across the Portfolio, due to the integrated design of P/As, cross-Portfolio collaboration, shared infrastructures, and legacy investments. These challenges are particularly pronounced in Science Programs with overlapping AoWs and in Accelerators whose enabling functions generate indirect and catalytic results.

In this context, cost-effectiveness is more appropriately assessed through a contribution lens rather than strict attribution, relying on triangulation between financial data, performance evidence, and MELIA analyses, to assess

⁴ The analysis covers seven of the nine Domain G questions, as only these could be appropriately summarized using the yes /no/partially categories. The remaining two questions, although descriptive in nature, did not lend themselves to categorization using this scale.

how different investments plausibly contribute to observed results, where direct cost–result attribution is not feasible.

Overall, Domain G findings suggest that cost efficiency is broadly evaluable at portfolio level, as aggregate cost data are generally available and can be consistently collected. However, credible assessment of cost-effectiveness requires clearer portfolio-wide guidance on expectations, minimum standards for cost–result linkage aligned with ToC, and greater harmonization of how efficiency gains and resource use are documented across CGIAR. It also depends on stronger integration between financial and results systems, as highlighted in recent data quality assessments of the CGIAR data ecosystem (IAES, 2026). In the absence of these foundations, cost-effectiveness will remain demonstrable, primarily through qualitative and contribution-based evidence.

Evolving and concerted practice outside of the scope of the 2025 EAs, such as the adoption of more granular PORBs associating budget with HLOs, their increasing linkage to KPIs and output categories, and increasing non-pooled funding mapping, indicate that the conditions for improved evaluability are emerging, particularly for results linked to current funding. Challenges however remain in assessing cost-effectiveness for outcomes and impacts associated with legacy investments.

3 Recommended Actions from Domain G

The [EA Synthesis](#) emphasizes the need for foundational system strengthening rather than premature or methodologically fragile P/A economic modelling. Recommendation 2 of the Synthesis is the primary portfolio-level recommendation directly addressing Domain G (see Table 2), given its focuses on strengthening the systems and processes required to enable credible assessment of cost-effectiveness and efficiency over time. The [Management Response](#) submitted on 2 February 2026 partially accepts this recommendation and outlines ongoing efforts to strengthen linkages between technical and financial systems. These linkages include the use of costed KPIs to inform PORBs and the introduction of more systematic reporting on both KPI delivery and financial expenditure. These actions represent initial steps toward improving the integration of cost and results information, with a view to enabling more robust assessment of ROI and VfM.

Priority actions include strengthening of MELIA–Finance integration through the development of mechanisms that enable joint interpretation of financial and performance data at portfolio level, thereby improving transparency on how resources are used in relation to results. In parallel, greater harmonization of cost categories and costing protocols across P/As is required to align financial reporting structures with ToC elements and performance indicators, enabling clearer visibility of cost–result linkages.

The EA Synthesis further recommends defining minimum, realistic standards for cost–performance visibility that reflect the diversity of intervention types, funding modalities, and enabling functions—particularly for Accelerators—while avoiding uniform requirements that cannot be credibly met. This may include the development of shared, proportional VfI rubrics and contribution-based cost-analysis approaches tailored to different parts of the Portfolio.

Finally, clearer guidance is needed on how TRA requirements interface with MELIA and finance systems, ensuring that expectations regarding efficiency and VfI are grounded in the data and systems, and analytical capacity currently available and can be progressively strengthened over the 2025–30 period.

Table 2. EA Synthesis recommendation 2, priority actions, and estimated responsible parties

Recommendation, with core purpose (what must be done)	Suggested non-binding actions (how it could be done)	Suggested lead actors, suggested involved actors:
Rec. 2: Build an integrated MELIA-Finance-Learning architecture: Create coherence across indicators, baselines, finance, learning and GEI metrics.	<ul style="list-style-type: none"> MELIA-Finance and Finance Division Integration Taskforce. Annual Learning and Decision Briefs for Adaptive Management. Indicator harmonization. 	Office of the Chief Scientist, via PPU and Integrated Partnership Business Operations and Finance Unit,

- Minimum MELIA Standards Guide. P/A Directors, MELIA Focal Points.
- Use Adaptive Management guidance to support MELIA–Finance–Learning architecture.

4 Emerging Practices and Ways Forward

The EA Domain G provides a baseline understanding of the 2025 status and key challenges related to assessing cost-effectiveness and efficiency. This baseline establishes a reference point for mid-term and subsequent evaluations, which will use the EA findings to examine changes over time in system readiness, data availability, and the clarity of linkages between resources, outputs, and outcomes.

Notwithstanding persistent systemic constraints, the EA identifies several emerging good practices that offer concrete entry points for strengthening evaluability. These include the increasing mapping of bilateral funding to specific outcomes or HLOs, early use of VfI framings, prioritization exercises, the integration of learning, and ongoing MELIA–Finance integration efforts.

Mid-term and subsequent evaluations should assess whether these practices have been consolidated, scaled, and applied more systematically, rather than re-assessing efficiency in the abstract or attempting premature economic analysis. Building on this baseline requires treating cost-effectiveness as an evaluability condition embedded within program design, MELIA systems, and financial architectures, rather than as a standalone analytical exercise. Domain G functions differently across P/A, centers, and country evaluations, serving primarily as an enabling domain rather than a performance-judging one, while recognizing that many outcomes and benefits—particularly those emerging over longer time horizons—are not fully captured through readily measurable or monetized indicators.

- In **P/A mid-term evaluations**, Domain G should be applied strategically to assess the coherence of resource allocation relative to intended results, the functioning of MELIA–Finance integration mechanisms, and the adequacy of reporting systems to support decision-making. It should not serve as an *ex-post* assessment of cost-efficiency or a financial audit. Drawing on the EA findings as a system-level reference point, P/A mid-term evaluations may examine how these systems have evolved over time, including improvements in cost-result traceability, investment proportionality, and alignment with program-level ToC. Domain G-related questions should focus on whether minimum conditions exist for a credible future assessment of efficiency. Questions should also consider how financial and performance information is used to support adaptive management, learning, and system strengthening, rather than on producing *ex-post* financial or efficiency rankings.
- In **center evaluations**, at the organizational level, Domain G should serve as a lens on organizational readiness, rather than as a basis for comparing cost-efficiency or producing financial rankings. It should examine the capacity of CGIAR centers to track resources relative to results, integrate financial and MELIA systems, and meet TRA requirements. Domain G-related questions should focus on whether: (1) the center has the systems, processes, and capacities in place to meet Domain G expectations; (2) the extent to which the organization is prepared to comply with system-wide reporting requirements; and (3) the structural constraints that continue to limit MELIA–Finance integration. Using the EA findings as a system-level reference, center-level evaluations may examine how organizational systems and capacities develop over time, considering Portfolio-wide expectations and Domain G requirements. Evaluations may also determine whether these developments contribute to greater transparency, consistency, and a more learning-oriented use of cost and performance information.
- In **country evaluations**, Domain G should be applied selectively to explore the feasibility of linking resources to results within specific national contexts. This should consider contextual constraints, such as earmarked and partner-driven funding, and delivery modalities, and should focus on alignment between funding, national priorities, and result uptake, rather than on assessing national-level efficiency or financial performance. Using the EA findings as a system-level reference point, country-level evaluations can explore

how portfolio-level systems and approaches are translated into context-specific practices, and whether the use of financial information to support prioritization and trade-off decisions has become more systematic or effective over time. Domain G-related questions should therefore focus on: (1) the feasibility of linking resources to results at country level; (2) the extent to which funding mechanisms shape operational choices and uptake; and (3) the contextual factors that constrain or enable meaningful resource–result analysis, including whether practices across P/As within a country show signs of convergence over time from initially diverse baselines.

Across evaluation types, assessments of Domain G should primarily focus on system coherence, evaluative readiness, and learning, particularly at P/A-level. Treating cost-effectiveness as an evolving evaluative question allows successive evaluation cycles to contribute cumulatively to system maturity, progressively strengthening the conditions required for more robust, comparable, and policy-relevant assessments of efficiency and VfI. Framed in this way, Domain G functions as a forward-looking and enabling domain, allowing evaluators to assess system maturity, the feasibility of linking resources to results, and the extent to which evidence is used to support adaptive resource allocation. This approach underpins CGIAR’s longer-term ambition to operationalize efficiency and VfI analysis in a credible, proportionate, and policy-relevant manner.

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