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GLOBAL PUBLIC POLICY INSTITUTE

Harmonizing Donor Reporting

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The World Humanitarian Summit set ambitious targets to maximize existing resources in critical, emergency situations, including harmonizing and streamlining donor reporting. Donors and aid organizations committed to significant but achievable harmonization measures by the end of 2018, including reducing volume, developing a common report structure and increasing the efficiency of reporting. To support the implementation of those commitments, this study analyzed existing processes to identify factors leading to reporting inefficiency and opportunities for harmonization.

GPPi's analysis of 19 donors' reporting templates revealed such strong similarities that a common reporting structure would require few compromises, but would significantly reduce the complexity of the reporting system. However, developing a common report structure is only a partial solution. Streamlining and harmonizing supporting documentation requirements, limiting informal reporting requests, decreasing the frequency of reporting, and reducing or better supporting information demands associated with coordination will also be necessary to improve the way aid is managed and held accountable. In addition, there are immediate steps that donors might take unilaterally, including harmonizing and streamlining their own reporting processes throughout the reporting cycle, clarifying and streamlining supporting requirements, and identifying sources of informal reporting.

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Acronyms

BMZ	Federal Ministry for Economic Cooperation and Development
BPRM	Bureau of Population, Refugees, and Migration
DFID	Department for International Development
DRC	Danish Refugee Council
ECHO	Directorate-General for European Civil Protection and Humanitarian Aid Operations
ENI	European Neighbourhood Instrument
FFP	Food for Peace Program
ICVA	International Council of Volunteer Agencies
IcSP	Instrument contributing to Stability and Peace
IOM	International Organization for Migration
KfW	German Development Bank
NGO	Non-governmental organization
NRC	Norwegian Refugee Council
OFDA	Office of US Foreign Disaster Assistance
PRM	Bureau of Population, Refugees, Migration (US)
SIDA	Swedish International Development and Cooperation Agency
UNHCR	United Nations High Commission for Refugees
UNICEF	United Nations Children's Fund
WHO	World Health Organization

Introduction

Donors and aid organizations alike seek to maintain high accountability standards and to improve the quality of information and learning. However, many also see a need to improve the efficiency of reporting requirements and the accessibility and usability of such information. Previous studies have documented critiques by aid organizations that donor reporting and monitoring requirements have grown substantially in their complexity and frequency, can be duplicative or unduly burdensome, and absorb increasing amounts of staff time and resources. In its April 2016 report, "Less Paper, More Aid," the International Council on Voluntary Agencies (ICVA) surveyed NGOs in six countries and found that NGOs submit a report every 24 hours, when formal and informal reporting requirements are considered.[1] Further, it found that NGOs perceive that 40 to 59 percent of this reporting is duplicative.

While sympathetic to time pressures and heavy demands on aid workers, donors face increasing domestic pressure for accountability, and often do not find the answers they need in existing reporting. Donors argue that their oversight role – enabled partially through reporting – helps reinforce key priorities in the humanitarian system and supports better accountability, both to their domestic audiences and to affected populations.

As a result of these twin concerns – maintaining and improving accountability, but reducing unnecessary or redundant burdens on staff time – there has been increasing interest in harmonizing and streamlining reporting: in identifying reforms to reporting processes that improve efficiency without sacrificing critical information collection and analysis. Preliminary assessments suggest that harmonization strategies could substantially reduce the time spent on reporting processes, freeing up more staff time and resources for delivery of humanitarian aid. The Norwegian Refugee Council (NRC) conducted an internal study to identify ways to reduce time and resources spent on reporting while maintaining compliance. It estimated that it would save 90,000 man-hours per year if its nine largest donors had harmonized reporting formats, categories of support costs, and additional budgeting and procurement harmonization.[2] If these time savings were multiplied across the humanitarian sector, it would save a minimum of 898,000 man-hours per year, NRC estimated.[3]

During the Grand Bargain process donors and aid organizations committed to harmonize and simplify reporting requirements by the end of 2018; this included reducing the volume, identifying core requirements, developing a common report structure, and investing in technology and reporting systems.[4] This study was commissioned to provide recommendations on ways to implement some of those commitments, in particular providing suggestions for a common reporting structure.

The study is organized as follows: The first section offers an assessment of donor requirements or system pressures driving heavy reporting requirements based on six case studies of actual reporting processes, as well as stakeholder interviews with both aid organizations and donor country representatives. The second section discusses four commonly proposed harmonization models or reforms, and assesses the likelihood that they would address the key factors driving reporting inefficiencies. The third and final section assesses the feasibility of one of the harmonization models, developing a common reporting structure. An analysis 19 donor countries' templates and requirements suggests developing a common narrative reporting template would provide significant efficiency gains, with little loss in information.

Overall, the study found that while there are frequent complaints about duplication and redundancy in reporting, duplication is less costly than the multiplicity of donor standards, indicators, and frameworks across the system, which makes gathering information, managing and reporting much more complex and time consuming. The growing frequency and volume of formal and informal reporting, and of supporting requirements, is also of significant concern. The harmonization model that best addressed these concerns was one that harmonized donor questions. Developing a common template or set of harmonized donor questions is feasible. GPPi's analysis found a high degree of commonality across existing templates. Developing a common template that included 13 of the most commonly posed questions could cover 77 percent of existing donor questions, according to the templates analyzed. However, to fully benefit from such a harmonization approach, more needs to be done to identify and quantify informal reporting and other administrative and supporting costs, which are currently so diverse and opaque that they cannot be easily harmonized. Informal and supporting reporting requirements range from additional, smaller reports not included in the formal agreements, to site visits and audits, to lengthy procurement requirements and supporting processes like recording timesheets or complex administrative structures. All of these informal and supporting reporting requests can take as much staff time as, and create far more inefficiency than, the formal reports themselves.

Finally, the study found that other significant sources of increased staff time spent in reporting – such as increasing demands for interim reporting (often monthly or quarterly), greater bespoke reporting demands on UN agencies (rather than accepting the annual country report), and additional information requests generated by coordination mechanisms – cannot be addressed by harmonization strategies alone. Although beyond the remit of this report, these other strategies merit equal consideration, perhaps in conjunction with ongoing discussions on other Grand Bargain commitments.

Methods

This report was commissioned by the German Federal Foreign Office, the Auswärtiges Amt, to provide donors and other members of the humanitarian community with recommendations for implementing the commitments on harmonizing and streamlining reporting made at the World Humanitarian Summit. Other organizations such as ICVA have already well documented humanitarian aid organizations' concerns about inefficiency in reporting through broad-based surveys and consultations with dozens of organizations.[5] This study builds from and complements those results with a more technical and selective case study approach aimed at assessing which system pressures or reporting elements are driving reporting burdens, and which prospective models or harmonization steps might contribute to addressing them. The primary methods used were:

- Background literature review;[6]
- Analysis of 19 donor countries' reporting templates or guidance;
- Six case studies of country level reporting;
- Sixty-plus stakeholder interviews.

Research was conducted between May and July 2016, followed by a two-month period of peer review and validating results.

The six reporting case studies were drawn from two different L3 emergency contexts – Lebanon (DRC, NRC, UNICEF, UNHCR) and the Typhoon Haiyan response in the Philippines (IOM, WHO) – in order to consider reporting in both disaster relief and complex emergency contexts. The case study selection prioritized addressing reporting inefficiencies in complex, L3 emergencies because these are the situations where there is the greatest need to maximize available humanitarian resources, but the biggest challenges to doing so. The high volume of aid, the numerous humanitarian actors and donors, and the high-profile nature of the emergency can create heavy inefficiencies in aid delivery and reporting requirements in these most urgent environments. It also selected larger organizations that might face issues with reporting to multiple donors in the same year, as this might capture some of the issues of duplication and redundancy in reporting that were suggested by previous studies. An additional, similar study focused on non-L3 emergencies or local organizations would advance understanding of reporting issues even further.

To develop each case study, GPPi collected all interim and final reports submitted by the six organizations in a roughly one- to two-year period, and analyzed them for sources of redundancy or opportunities for harmonization. For the three UN agencies in the case study sample, GPPi reviewed interim and final reporting from one sector alone, rather than all country-level reporting by that agency, given the scope and number of reports involved. Interviews with staff from the headquarters and field level of these six case study organizations helped estimate which reporting elements absorb the most staff time, and to what extent different harmonization models might address them. The questions and requests for reports focused on those related to humanitarian aid; however, some of the organizations interviewed also receive and manage funds from donor agencies more associated with development aid or other crisis responses.

GPPi asked for both narrative and financial reporting, and asked questions related to both. However, information was more limited on financial reporting. For that reason, GPPi has confined its analysis to narrative reporting, except for noting concerns regarding financial reporting on particular issues. Developing harmonization strategies for financial management and reporting will likely require a different methodology, and should be the focus of a separate, follow-up study.

Aid workers also frequently flagged issues related to informal or supporting reporting processes or documentation, including audits, procurement requirements, ad hoc information requests or reports beyond those required in the agreement. Aid workers' concerns with the time required to process these supporting or informal reporting requirements are discussed in the first section of this report; however, the time and methodology did not allow for an independent review of materials submitted as part of these supporting or informal reporting demands (e.g., audit reports, ad hoc reports, documentation submitted to verify aid delivery). Such additional material collection and analysis would benefit future harmonization efforts.

In addition to interviews with the six case study organizations, GPPi also conducted additional interviews with other NGOs working in Lebanon, including Mercy Corps, Oxfam, Caritas, and the Resource Center for Gender and Equality (ABAAD), a local Lebanese organization, gathering information about their reporting patterns, but not reviewing the reports themselves.

More than 60 stakeholder interviews – with donors, UN agencies and the field and headquarter level staff of the organizations noted above – further helped identify potential models for harmonization, and ascertain donor preferences or flexibility for adapting existing reporting requirements.

Finally, GPPi analyzed the frequency of common donor questions among 19 donor countries' reporting templates or guidance, in order to assess the potential technical challenges for harmonizing reporting templates or requirements.[7] Greater details on the methods and criteria used, and a summary of the 10 most common questions across donor reporting (which might form the baseline for a common template) are included in the final section related to this common template.

The most significant challenge was identifying appropriate case study organizations and accessing their reporting. Aid organizations approached to be case study organizations frequently were not sure if they could share information without first getting donor permission. Donor representatives approached often said the same – that they could not share aid organizations' reporting to them without the aid organizations' prior permission.

The timing of the study was also a challenge, as the study was initially intended to complement donor meetings in June or July 2016, compressing the research and analysis of all documentation into an extremely limited period. The timing was later revised as the timeline and forum for discussing World Humanitarian Summit commitments changed, but after the case studies and field research had been collected.

Factors Driving Inefficient Reporting Practices

The background literature review and stakeholder interviews suggested three key dynamics drive inefficient reporting and documentation processes: (1) the system complexity caused by the multiplicity of donor standards, (2) duplication and redundancy across different reporting mechanisms and (3) the frequency or volume of reporting demands. While each of these presents challenges for aid organizations, GPPi found that the complexity of the system and the volume and frequency of reporting are more significant issues than duplication between reports or any particular reporting format.

System Complexity

Stakeholder interviews and reviews of past studies suggest that one of the primary sources of inefficiency in reporting stems from the overall system cost of reporting across multiple standards and donors, including bilateral donors, the UN agencies acting as donors, and pooled funds. Each donor has its own indicators, reporting processes and standards. As a result, each large organization typically adapts its systems to serve the demands of eight or more donors, according to ICVA and GPPi's studies.[8] Information has to be captured in multiple, often duplicative ways in order to respond to different donor standards, indicators or question formats across NGOs' portfolios.

NGOs may have to track multiple, differing sets of indicators or standards within the same project, even if it is funded by only one donor. They may have to track additional information or indicators for their own internal accountability processes where their own standards differ from the donors.'[9] They also frequently report to UN-led coordination mechanisms, which tend to track based on the 4Ws or 5Ws, which differ from the type of questions required for donor accountability, and cluster indicators. Although implementing organizations try to find a "match" between the cluster indicators and those selected for the project, in many cases this is not possible because the cluster indicators are too generic to satisfy donor standards for measuring progress. As a result, many NGOs have to track a project according to internal indicators and standards, those requested by the donor and the cluster indicators. In addition, NGOs said donors frequently ask them midway or at the end of a project for information that was not originally requested or included in reporting requirements, or for progress to be justified according to indicators that were not initially included in the project design. As a result, many organizations try to proactively capture additional information, above and beyond what is stipulated in the initial proposal in anticipation of future requests. Finally, because many projects are funded by the UN, which must respond to multiple donors at a program level, the multiple standards or question sets can get passed down to NGOs at a project level.

Multiplicity of Demands Taxes Staff Time and Resources

Tracking each project according to multiple standards and indicators creates additional data collection burdens on staff, and additional training time for staff to be prepared to collect and analyze information based on these multiple standards. Managing the plethora of standards and reporting formats across an aid organization's country or global portfolio requires complex management and accountability systems, and significant staff time at both a field and headquarters level. Although the differences between donor requirements may be small, the additional time required to learn the format and prepare staff to report accordingly, keep up-to-date with changes in formats, standards or supporting requirements, and tailor data analysis and reporting for each project creates a ripple effect in terms of staff time devoted to information management, oversight and management, and final report production.[10] ICVA noted that supporting this tailored reporting across the different donor requirements and standards requires additional administrative and managerial time in providing support on how to comply with individual donor requirements, tracking and monitoring changes to donor formats and conditions, and producing guidance on donor conditions.[11]

In addition, because standards and requirements frequently change, these are not one-off costs, but a continuous time and resource drain. Most aid organizations have internal data collection, monitoring, and analysis systems, which must be adjusted to accommodate the different questions, indicators or standards of each donor. NRC found that the introduction of a new budgeting template could result in 325 man-hours spent on one donor amendment at headquarters level, reviewing the current template, building new coding and mapping solutions, among other tasks. This would not include training and support to field staff.[12]

All of this extra information collection, management, and oversight adds up. In an effort to quantify the time savings of more consistent and better harmonized reporting formats, the NRC 2016 study found that even though all of its financial information is tracked through the same source, re-inputting that financial data into different donor formats (often manually given the lack of system interoperability) required up to 11,000 additional man-hours per year for NRC global operations.[13] If extrapolated to 27 peer NGOs, this would save 297,000 man-hours, or 898,000 man-hours across the whole sector, NRC noted.[14]

Duplication & Redundancy Across Reporting

ICVA's study and other NGO forums have also frequently noted that duplication of information across multiple reporting processes creates inefficiency in reporting processes. Within stakeholder discussions, this was often characterized as a "copy-paste" problem, with results or information copied across multiple reports to different donors. NGOs in ICVA's survey regarded 40-to-59 percent of a report as a duplicate effort where a project is co-funded by more than one donor.[15] GPPi found relatively less duplication in the NGO reporting examined, and while it found more in UN reporting, staff suggested the duplication cost little staff time. Thus, while any inefficiencies should be reduced, addressing this duplication or redundancy may not be the biggest priority.

Duplication in NGO Reports is Small

Duplication across reports seems likely to be a minority problem in NGO reporting, as the prevalence of co-funding is lower. The ICVA study noted that duplication is a problem in co-funded projects, but did not present information on how frequently NGO projects are co-funded. In GPPi's case studies the majority of NGO projects were not co-funded, and thus there was little copy-pasting from one donor report to another. Additionally, the NGOs interviewed suggested co-funded projects are not the norm for them. Donors, too, suggested that they try to fund NGO projects as the sole donor, and that this is usually possible given the size and cost of NGO projects.[16] A large exception is ECHO, which in many contexts will prefer or request co-funding.[17]

UN Reports More Duplicative, But with Minor Time Losses

Overall, there was more duplication in the UN agency reporting examined than in the NGO reports examined, particularly in the country context and program overview, lessons learned, and sometimes conclusions or impact sections. UN staff interviewed suggested that this was because they tend to manage aid and track progress on a program level, rather than a project level, which will lead to greater duplication when forced to break these larger results down to a project level. For example, the lessons learned are often generated on a program level, rather than a project, or part of a project level, which is what many donors fund. So, if donors requested lessons learned in a bespoke report template, they would likely be provided with the lessons learned for the entire program, or an excerpt of those program lessons learned, rather than a unique set of lessons applicable only to the parts of the program the donor funded. All other donors who contributed to that program would be provided the same information, with the result that a substantial amount of the reports for projects that are part of larger co-funded programs contain duplicate material.

Duplication was much more common in the reporting examined from the post-Typhoon Haiyan (the Philippines) case studies than in Lebanon reporting, and interviews suggested duplication may be more common in disaster relief situations than in protracted emergencies in general.[18] This may be due to the timing in the way funds are received, or the large-scale nature of immediate disaster relief. It can be more difficult to isolate unique results rather than simply noting the overall impact of, for instance, a mass shelter or immunization programs; therefore, where bespoke reporting is required, the same overall impact description or results may be copy-pasted across multiple donor countries' bespoke reports.

Some donors have suggested that such duplication frequently correlated with poorer-quality reporting, and have argued more generally that they need to see more project impact or the discrete impact of their funds in UN reporting. UN agencies interviewed pointed out that where elements are similar across a program – for example, summary and country context – they should be described similarly for consistency and transparency purposes. According to the agencies, the problem stemmed from demanding project or donor-specific reporting rather than accepting the program- or country-level reporting that more accurately described the overall impact and delivery of aid.

Both of these perspectives raise valid concerns about whether the reporting demanded is leading to the type of accountability both donors and UN agencies seek. However, for the purposes of this report, and for the overall harmonization and streamlining reporting commitments, addressing the source of such duplication may not be the biggest priority. UN staff interviewed said the duplication itself is not time consuming, and so it is not responsible for major inefficiencies in the system. (However, having to do a bespoke report, rather than donor countries' accepting a UN country report, is a significant additional time cost, to be discussed in the next section.)

Redundancy Between Donor Reporting and Coordination Mechanisms Problematic, But Tough to Harmonize

Duplication between donor reports and UN coordination mechanisms is more common than duplication across donor reports, according to NGOs interviewed. In Lebanon, NGOs report monthly to a UN-managed coordination platform known as ActivityInfo. NGOs tended to argue it was a cumbersome system that forced double reporting on the same project, but often according to different questions or indicators, further increasing the amount of work. However, UN representatives interviewed argued that reporting for coordination serves a very different purpose than reporting to donors, and thus is not redundant. They pointed out that such coordination tools track the progress achieved collectively by all actors in order to monitor response coverage by locations and sectors, to redirect or readjust the response as appropriate, and sometimes to respond to donor questions about the overall trends in an emergency.[19]

The diametrically opposed views between NGOs and UN agencies on such coordination-driven reporting suggest a need for greater discussion about ways to manage the benefits brought by country-level coordination and information analysis, against the additional (unfunded) time and resource burden on NGOs. Many would argue that such coordination mechanisms represent a major step forward in coordinating humanitarian aid. However, many NGOs would counter that such benefits must come at a more reasonable cost in terms of staff time, and must provide greater direct benefit to NGOs. Identifying and evaluating best (and worst) practices that have emerged in the coordination realm may help ensure that coordination platforms are right-sized to the benefits they bring.

Complementary to such discussions, UN agencies suggested that donors looking for more data on impact and results within a humanitarian context might rely more on inter-agency coordination data, which would give them a more holistic picture of whether humanitarian aid is having an impact in a particular context. They argued that if donors relied more on this metadata than on project reporting, it might reduce the burden on NGOs and increase the value of information provided through coordination platforms. However, while theoretically offering a better way to understand the impact of aid on humanitarian needs, this metadata would likely not be a substitute for donors facing domestic pressures to account for the specific impact of their monetary contribution.

Streamlining Proposal to Reporting Cycle Might Offer Greater Efficiency Gains

Finally, although examining the entire proposal to reporting cycle in detail was not within the remit of this study, some proposals were examined and compared with the interim and final report. In these cases, there appeared to be some significant duplication between the proposal and the final report, not only on questions about the background context and needs being targeted, but also on a number of thematic questions, including those related to gender, security and risk management, sustainability and humanitarian coordination. This type of copy-pasting may be an indication that these particular questions may not be forcing the sort of additional accountability and reflection on these key priorities, as was intended.

Duplication is also frequent between interim and final reports. Sometimes this is by design and does not represent redundancy, as with ECHO's single form, which joins the proposal, interim and final reports into a single document, ensuring that the information from previous reports and proposal stages is available throughout, but without redundancy. This may be seen as one form of good practice. However, in other cases, the redundancy may be a signal that too-frequent reporting is being demanded for the nature of the project, with too-little new information to report at each successive stage, or that the questions are not triggering greater accountability or information.

Frequency & Volume of Reporting

The overall volume and frequency of reporting requests is as important as the format of the reporting in terms of absorbing staff time. ICVA's study estimated that NGOs may be submitting a report every 24 hours, when both formal and informal reporting requests are considered. In the reporting examined in Lebanon, three of the four case study organizations produced 45 to 65 reports in a one-year period for 10 to 12 donors, or an average of four to five reports per donor, per year. ICVA's study found that donor reporting demands are becoming more frequent and regular in all country contexts surveyed, suggesting that this is a global problem.[20]

Stakeholders suggested a number of factors behind increased formal and informal reporting requests. A trend toward a more managerial approach to aid giving may be driving higher bilateral donor reporting demands. One donor characterized it as a divide in approach: while some donors see aid organizations as independent experts in aid delivery who can be trusted to carry out the projects themselves, others see them as "implementers" of aid portfolios that they are managing. Donor representatives said they are facing increasing internal demands to report, analyze, and compare project successes or achievements across their portfolios, which requires more specific and more periodic information than was needed in the past. Few saw these pressures waning in the near future. Although donors were more likely to take this managerial approach with NGOs, they have made similar requests of UN agencies.

A second factor increasing the frequency or volume of bilateral donor reporting, and particularly the level of informal reporting, is the nature of the emergency. GPPi's analysis of reporting and stakeholder interviews suggests reporting frequency and volume have been particularly high in the response to the Syria crisis. Instead of NGOs reporting only at the mid-term (for projects longer than a year) and end of a project, in Lebanon, monthly or quarterly reporting has been more common among major donors. NGOs also frequently respond to ad hoc or informal information requests on a weekly or monthl basis.

Donors interviewed argued that more frequent reporting or other information requests are inevitable in high-profile L3 emergencies because of the higher volume of funds, the higher profile and the higher risks in implementation, requiring greater oversight.[21] Information demands may also be more frequent early on in a crisis because of the fast-changing nature of the crisis and evolving needs and funding requests. Most donors argued these pressures are unavoidable, and that reducing information demands in these high-profile contexts is unlikely. Some NGOs said that they found it easier to manage these demands by taking proactive steps to create and share more regular information products in such crises, and that this appeared to reduce demands for ad hoc information requests or informal reporting.

More Reporting Can Increase Funding Support

On a positive note, one donor said the greater volume of information they received in the Syria crisis response enabled them to respond more quickly and extensively where questions were raised, and to explain the need for more funding. Though burdensome, the more frequent and extensive reporting enabled them to provide unprecedented levels of funding in the Syria crisis.

The trends toward increased frequency and volume of reporting can be grouped into three categories: (1) higher-frequency and more-extensive formal reporting requirements, including both greater demands for interim reports and for bespoke reporting from UN agencies, (2) more frequent informal or ad hoc reporting requests or accountability mechanisms, beyond the scope of the agreement, (3) supporting documentation requests or mechanisms. This section will discuss how each of these categories drives reporting frequency or volume and ways that harmonization or streamlining reforms might address them.

Handful of Donors Generate Most Formal Reporting Requests

The increasing reporting demands have led to recommendations for a limit on the frequency of reports by all donors. However, the more frequent – either monthly or quarterly – formal reporting requirements tend to come from UN agencies and only a handful of donors active in crisis contexts. For example, the interviews and report assessments suggest that most donors in Lebanon required one interim and one final report for a project of one year or more, which NGOs interviewed generally agreed was a reasonable level of reporting. However, US aid agencies and DFID tended to require quarterly reporting. In addition, certain EU aid instruments – not ECHO – and German aid agencies, i.e., the German Development Bank (KfW) and the Federal Ministry for Economic Cooperation and Development (BMZ), also frequently required monthly or quarterly reporting in the Syria response, including in the reporting documents reviewed in Lebanon.

Although reporting standards would likely be higher in the case studies examined due to the high-profile nature of the Syria response, these handful of donors tend to require more interim reports in all contexts. For example, quarterly reporting is standard for US agencies, and is frequent but not universal for DFID projects.

UN Reporting Heaviest, Driven by Implementation and Coordination Role

In both GPPi's interviews and ICVA's study, NGOs said UN reporting is more frequent and more likely to create redundancies with other reporting. ICVA found that UN agencies require on average "a minimum of six reports to a maximum of eight per year," compared with "a minimum of two reports to a maximum of six per year" for bilateral donors.[22] GPPi's interviews suggested that in Lebanon, major UN agencies such as UNICEF, and WFP tend to require monthly reporting. UNHCR requires quarterly reporting. Some NGOs interviewed said they reported weekly on some projects with UNHCR, but this appeared to be a result of ad hoc requests for information or interim reports from local field offices, rather than a formal reporting requirement. UN agencies interviewed noted that they demand more interim reports because they are asked by donors to report more frequently on a formal or informal level. However, given that UN agencies demand monthly and quarterly reporting from NGOs, which is far more than what bilateral donors demand of UN agencies, the frequency does not seem entirely bilateral donor-driven.

Are NGOs Driving Report Length?

Although NGOs frequently complained about the length of reports or the number of annexes, both UN agencies and other bilateral donors noted that in some cases they are overwhelmed with long reports with multiple annexes that they did not ask for. This might be because NGOs think that a longer report would reduce questions on the back-end, or would provide information that better demonstrates the impact.

UN agencies also pointedout that their interim reports are streamlined, and the number of questions is very small. While this is true, the answers do not tend to be short. The length of reports to UNICEF, UNHCR and WFP in the NGO reporting examined tended to be much greater than those submitted to bilateral donors. The interim reports to UN agencies were typically five to 20 pages, roughly two-to-three times as long as quarterly or monthly reports submitted to bilateral donors.

Reducing UN Reporting Difficult Through Harmonization Alone

While encouraging reductions in volume or frequency from UN agencies might seem to be a quick fix, this would be difficult to reconcile with UN agencies' role as a manager, as well as the greater responsibility it assumes for coordination across the humanitarian system. The interim reports to UN agencies are not only more frequent, but tend to be different in nature than interim reports to bilateral donors. In some cases, the monthly reporting is due to the remit of the project, for example, where the objective of the project is for the NGO to monitor and report monthly on protection risks in a target population. In these cases, the report is a deliverable in itself, not purely an accountability tool. In others, the more frequent interim reports are due to UN agencies' role in overseeing implementation. The interim reports examined were often focused on providing details of implementation (e.g., lists of providers to whom supplies were delivered, or descriptions of locations monitored). These are information requests that an overseeing manager might make, not the type of information that donors require to ensure accountability and assess impact.

In addition, the criticism of frequent or redundant UN reporting appears partly due to NGOs' conflation of information that they report to the UN as a donor with information that UN agencies request in their coordinating role. For example, when asked about the frequency of UN reporting demands, NGOs in Lebanon often complained about the requirement to report into the Activity Info system monthly, despite the fact that this is a coordination mechanism, rather than UN reporting per se.

These issues are not likely to be solved by harmonization reforms, but beg more fundamental questions about the UN's management role, and the challenges in aid coordination. Well-established, large international NGOs tend to argue that they have sufficient and equally good internal management systems, and do not need the UN to play this managerial and oversight role, but without a deeper system-wide discussion about how aid is channelled and managed via UN agencies, the current situation will continue to be the default.

Reconsideration of this issue may already be starting to take place with other ongoing Grand Bargain discussions, such as questions of how to reduce management costs, or those surrounding the localization of aid. For their part, UN agencies have also taken some steps to improve the efficiency of these processes and to reduce management burdens. Some agencies have already set policies to reduce the frequency of reporting or to streamline templates, and discussions about further streamlining some reporting processes are already ongoing between UN agencies and NGOs.

Donors Increasingly Demand Bespoke Reports From UN

Another major factor toward increased volume of reporting is that donors increasingly demand bespoke reports from UN agencies, rather than accepting their single country report. Each bespoke report can demand nearly the same staff engagement as the entire country report, depending on the level of detail required, UN staff noted. Staff interviewed by GPPi suggested that a bespoke report takes anywhere from one week to one month of elapsed time. NRC estimated a bespoke report takes 4 to 40 hours.

Past studies have tended to characterize UN agencies' reporting load as much lighter than that of NGOs because donors in theory accept UN annual country reports and statements on the use of funds.[23] However, this was not the reporting situation for any of the UN agencies examined in the case studies. As a result of an increasing tendency toward earmarked funds and project-based reporting, the three UN agency country offices that were part of the case studies estimated that at least half of their donors required bespoke donor reports, including numerous interim reports. UNHCR Lebanon submitted 77 final and interim bespoke reports from 2015 to mid-2016. UNICEF Lebanon submitted 63 final and interim bespoke reports in 2015. WHO-Philippines submitted 14 final reports for post-Haiyan aid from November 2013 to March 2015, as well as numerous other ad hoc one- to two-page update reports and narrative and financial interim reports. In the reporting examined, UNICEF, WHO, and UNHCR produced bespoke reports of varying levels of complexity for Australia, Canada, the EU (ECHO, IcSP, ENI), Germany (KfW), Italy, Japan, Korea, Kuwait, Monaco, Norway, the Qatar Red Crescent Society, Russia, Sweden (Sida), the UK (DFID), and US (BPRM). Many of the UN field staff interviewed said that while such requests were greater in high-profile L3 emergencies, the shift toward bespoke reporting is global.

The discussion of whether bespoke reports or single country reports are required is tied to the parallel Grand Bargain discussions on earmarking, and this would likely be a better forum for addressing these concerns. However, for the purposes of the harmonization discussion, it is worth noting the impact of requiring bespoke reports on overall time demands on UN agencies. Taking NRC's estimate of 4 to 40 hours per report, this would suggest that UNHCR Lebanon was spending 304 to 3,344 hours more on preparing reports from 2015 to mid-2016 than it would have with a single country report. In addition, because bespoke reports tend to be more tailored to the variety of different donor country demands, they tend to increase the risk of additional questions or indicators being incorporated, which then trickle down to UN agencies' partners and increase the complexity of the overall reporting system.

All Donors Increase Information Demands Through Informal Reporting

Only a handful of bilateral donors have formal requirements for frequent interim reports, but many more request interim updates through informal or ad hoc reporting. Streamlining informal reporting burdens is challenging because it is difficult to quantify or categorize them. In an effort to amend their reporting to better meet donor requests, WFP conducted an internal study of 29 of its country offices to identify which donors were asking for informal reporting, and was unable to come up with significant commonalities between them. The types of ad hoc information requested are diverse, and highly dependent on the country context or individual staff. Informal reporting can be a telephone call asking for more information, or ad hoc requests for additional reports not contained in the agreements. For example, some Lebanon-based NGOs said they were asked to report monthly to some bilateral donors at the beginning of the Syria crisis, even though that was not required in the agreement. One UN agency said that one of its MENA country offices was asked to provide weekly mini-reports to a major donor, beyond what was stipulated in the agreement. Requests for examples of visibility measures are a common form of informal reporting, and are requested even when not required in the template or guidance for reporting.

Facilitating site visits, also considered a form of informal accountability, can be a significant strain on staff time, particularly in high-profile emergencies. IOM estimated that in the year to year-and-a-half following Typhoon Haiyan they organized at least 15 to 20 site visits. The local affiliate of Caritas said it organizes at least one per donor per year, a minimum of 20 site visits per year. UNHCR Lebanon has seen increasing numbers of site visits – from 50 in 2013, to 121 in 2014, to 150 in 2015, and 108 from January until mid-July 2016. GPPi examined their site visit schedule, which revealed 18 site visits in the month in which GPPi conducted field research. Staff suggested this was a fairly standard rate for site visits. Staff said donor visits can typically absorb a week of staff time, both at the reporting officer and field officer level.

Follow-up on other reporting processes constituted a large portion of the informal reporting, according to GPPi interviews with aid organizations. Large donors such as ECHO, EU non-humanitarian funding, or DFID had a reputation for a lot of back-and-forth and additional demands once interim or final reports were submitted (both from headquarters and field-level offices). NGOs and UN agencies tended to characterize such follow-ups as ex-post-facto "micro-managing" of a project, while donors tended to argue that such follow-up questioning is important for addressing poor quality reporting, reinforcing standards in aid implementation, and overall accountability.

While both arguments have merit, what is important for the purposes of this study is that these informal or ad hoc requests can take as much staff time and resources as formal reporting. Identifying and quantifying these informal reporting demands will be an important next step for harmonizing reporting processes. At least within the limited scope of this study, some of the additional demands appeared to result from a disconnect between field-level and headquarter-level representatives, with one or the other level requesting additional information above formal requirements, without the other level knowing about it. Donors might take a first step to address these issues by assessing informal reporting by their own offices, ascertaining where these exceed stated policies, and where such requests might be reduced, while still meeting information demands and accountability requirements.

Supporting Documentation Requirements Increase Volume

Actually writing the report often takes less time than collecting and complying with the mass of supporting documentation and requirements, from medical records for health services provided, to filling out daily timesheets for drivers and managers. Although discussions have often focused on harmonizing reporting requirements, when asked what absorbed the most staff time, reporting staff interviewed tended to focus more on accompanying reporting requirements, or other ad hoc or informal donor requirements.[24] Supporting materials can easily double or triple the volume of a report. For instance, DRC's country office in Lebanon submitted 78 annexes to accompany reporting on 30 grants.[25]

At a managerial level, keeping track of the lengthy and cumbersome procurement requirements – which often changed, were not always in English (and thus had to be translated), or were unclear – requires significant staff time at both a headquarters and a field level. NRC found that it spends 40 man-hours (roughly the time invested in a simple narrative report) on one simple counter-terrorism waiver, even if it is the same application for each waiver.[26] It found that harmonization of administrative and support costs definitions would save it approximately 29,000 man-hours per year, with significant time saved just by eliminating the timesheet requirement alone.[27] Furthermore, NRC found that harmonizing key budgeting, accounting, and procurement processes would save an additional 50,000 man-hours per year.[28]

Organization of audits and monitoring visits requested by donors, while often recognized as necessary, also absorbs significant staff time. ICVA found that NGOs take 440 hours to complete each audit, involving on average seven staff across the functions. One NGO in Lebanon was asked to facilitate 300 home visits and four focus group discussions for one monitor or evaluator.

Addressing these various supporting information requests and accountability measures is critically important for reducing inefficiency in reporting. However, as with informal reporting, an initial step must be to first assess what all of these supporting information burdens are, what elements are common across donors, and what steps might be taken to harmonize and streamline them. Given the different nature of these information requests and supporting requirements, this would likely require a range of methodologies and studies.

Proposed Harmonization Models & Strategies

Harmonization of donor requirements could address many of the system strains and inefficiencies identified by reducing the complexity and diversity of reporting requirements, which would also contribute to reduced reporting volume. If harmonizing and streamlining strategies were also applied to as many types of informal reporting and supporting documentation requests as possible, it would significantly lessen the overall volume and frequency of reporting requests.

However, harmonization and streamlining strategies alone cannot address some of the other factors contributing to heavy reporting burdens. Concerns about the rising frequency of formal donor reporting requirements among a handful of donors and many UN agencies would require a separate discussion about striking the right balance between accountability concerns and domestic pressures for greater information and analysis, as well as allocation of risk and time burdens to aid organizations. Similarly, harmonization and streamlining strategies would likely not address issues with duplication and redundancy in reporting (albeit not the most significant time cost in the system). While beyond the remit of this study, greater attention should be given to what other strategies, beyond simple harmonization, would reduce these other system pressures and inefficiencies. Many of these concerns overlap with problems raised in other Grand Bargain work stream discussions.

Given that the focus of this study is to develop recommendations on harmonization, this chapter will consider the different harmonization models that have been mooted in discussions surrounding the Grand Bargain. Some of the most frequently discussed solutions include (1) reverting to single country reports, (2) further work on standardizing indicators, (3) developing a common reporting template or questions, or (4) developing a common technology platform for reporting. This section will examine the feasibility and appropriateness of each of these four harmonization models, and how well they address the system pressures and costs identified in the first section.

Model 1: Single Country Report

Some NGOs and UN agencies have suggested that the best way to streamline and harmonize reporting is to move to a model in which both UN agencies and NGOs account for use of funds through a single country report, with perhaps a readout of funds per donor. According to staff interviewed, a single bespoke report takes the same, or almost the same, amount of staff time as an entire country report, depending on the complexity; this model would save the most staff time, but would be a significant departure from the current standard.

Moving to a default model of one country report would not only differ significantly from the current standard. Most donors currently accept country reports and a readout of funds from UN agencies – although as noted earlier, there is a growing preference for earmarking funds and requiring accompanying, project-level bespoke reports from UN agencies, similar to what bilateral donors require from NGOs. Only a minority of donors, notably Sida, have recently demonstrated a willingness to accept a single country report not just from UN agencies but from some large NGOs.

Moving away from bespoke reporting for most aid reporting would also seem to contradict trends towards greater accountability. However, GPPi's analysis suggests that accepting a single country report may result in less loss of information or value than many donors might expect. Most UN agencies' data collection and analysis is designed to report at a program and country level. Where required to produce bespoke reporting at a project level to justify an individual donor contribution, it tends to either result in heavy duplication between donor reports, or "artificial reporting," in which an excerpt of their overall program report is assigned to an individual donor report based on the size of the contribution. In these cases, donors would get the same quantity of information or quality of reporting if they accepted the country report and a simple financial statement of how funds were used.

Because most NGOs have entire projects funded by one donor, there is less "artificial" reporting or duplication between donor reports, and so greater added value in bespoke reporting. Nevertheless, even in NGO reporting, bespoke or individualized reporting may provide donors with less differentiation and specialized results than they expect. Most large NGOs have their own system for managing projects and analyzing results. When there is a difference between the way they measure results and what donors ask for, NGOs are more likely to shoehorn their organizational reporting style into a donor question than to change their approach, unless the donor is extremely forceful in back-and-forth questioning.

While accepting single country reports as the industry standard might save the most time, it would not necessarily address the inefficiency created by having multiple different standards, questions and demands across the system. Presumably, donors would still expect their standards and questions to be addressed to some extent in the country report, in readouts of funds used, or in informal reporting.

Moving to a single country report model would also significantly limit donor countries' ability to understand and report on the unique use and impact of their funds, which they are under increasing pressure to do. The trend in donor reporting is already going against this model, even for UN agencies, so it seems unlikely to prevail as the standard reporting model for all aid organizations in all situations. Nonetheless, in conjunction with the Grand Bargain discussions on reducing earmarking, there may be a growing argument for reducing bespoke reporting in some situations, which would have significant benefits in overall reduction of reporting time and costs.

Model 2: Harmonize Indicators

While theoretically promising, harmonizing indicators has proven to create as many costs as benefits. The development of cluster indicators offers some evidence on how this model might work. While cluster indicators promised to offer similar benchmarks for measuring all projects, both donors and NGOs found that using common cluster indicators can reduce the quality of reporting because the indicators are too generic.[29] Where forced to use them, NGOs said cluster indicators tend to necessitate more follow-up questions from donors than if using project-tailored indicators because the generalized indicators are imprecise and do not clearly illustrate results. In addition, developing and harmonizing indicators has also proven to be extremely time-consuming. Focusing on this approach may take significant time and energy, and distract attention from other more impactful reforms.

Model 3: Harmonize Questions, or Common Report Structure

Harmonizing the questions or categories of information requested in donor reporting would reduce the complexity and multiplicity of the system, without necessarily requiring any reduction in the information asked for (although streamlining the number and scope of information requests would also yield time savings). Harmonizing the questions would reduce the overall variance, or number of questions, in the system. The fewer the (potential) standards to track per project, the greater the gains in staff time, both because overall information collection would likely be less time-consuming and because it would require less time in analysis and management oversight at both a country and a global level to track, process, and compile that information.

If questions were harmonized across donors, and also relatively consistent from year to year, it would reduce time spent in readjusting information systems and staff retraining time that usually comes from switching projects from one donor to another over time. With harmonized standards, the questions or information asked would remain consistent, even if the donors changed. Harmonization by donors might also lead to harmonization in NGOs' internal systems, reducing an additional source of system complexity.

NRC found that if its nine biggest donors agreed on the same financial template (regardless of the length of that template), it would save 11,000 man-hours per year. Extrapolating these time savings to other NGOs in a comparable position, NRC estimated that a common financial template would save an estimated 297,000 across the largest 27 humanitarian organizations, or 898,000 man-hours across the sector. ICVA found that "differences in templates and definitions creates extra work on budgeting, accounting, and audit," and suggested that the time savings could be even higher than the NRC estimates suggest.[30]

An immediate step in this harmonization process would be to harmonize final (and interim) donor reporting templates, which already have significant commonalities among them. All humanitarian staff interviewed said that having one common donor template would make reporting easier. The subsequent section will offer an analysis of commonality in existing templates and options for developing a common template.

Efficiency gains would be greatest if all donors and UN agencies took a harmonized approach, but partial harmonization would yield gains, too. Even if ten major donors agreed on harmonized questions, there would be benefits in terms of a reduction in the diversity of information requests.

Although beyond the scope of this study, an even more important step would be to harmonize, clarify and streamline accompanying reporting requirements; and to identify what information is frequently requested through informal reporting, and develop steps for harmonizing these requests. Interviews with aid organizations suggest that satisfying these informal requests and supporting requirements often takes more time than the reports themselves, so any efficiency gains in these categories would result in significant time savings.

Model 4: Common Technology Platform

Past studies and stakeholder interviews have also argued that a one-stop, accessible technology platform that automatically prompts requirements and follow-ups as required by the donor selected (similar to the US university application system or some tax preparation software) may improve efficiency and provide more accessible information. Others interviewed were skeptical about whether any new platform might address systemic issues, given the range of existing platforms and technology solutions already developed. Past efforts to improve reporting or monitoring processes through development of new technology platforms have sometimes added to, rather than reduced, staff time in reporting because these new, typically online, platforms were not interoperable with other systems, required manual inputting (even of complex financial calculations), were cumbersome or inflexible, or did not run well in slow-internet environments.

Developing a platform that avoided these pitfalls and suited the needs of all would take time, as would navigating ownership issues and adapting existing platforms. Therefore, a tech platform would not be a short-term solution. The adoption of such a platform would also encounter significant barriers, given that most donors and organizations have already invested significant time and funds into developing their own internal technology platforms.[31] These existing systems would likely not all be interoperable with any new system, and would have to be abandoned or significantly adapted, potentially creating additional institutional hurdles to its adoption.

In addition, a tech platform in itself does not address the root causes of heavy reporting requirements. It would not limit the frequency of formal or informal reporting requests, nor address the multiple reporting standards and information asks. Such a platform would have the most value if it fetched up relatively similar core questions. However, once those questions were established, and the tech hurdles and operability issues were addressed, a tech platform might be a useful tool for facilitating reporting. For this reason, developing a global tech platform for reporting may be a better long-term reform, following efforts to develop and pilot a common template or core questions.

Harmonized Donor Questions or Report Structure

The stakeholder interviews and reporting analysis suggested that harmonizing report structures might address inefficiencies in humanitarian reporting. However, there was no consensus that any existing reporting model or template offered an immediate way forward.[32] Furthermore, given the multitude of different standards, requirements, and templates, developing a harmonized model for even one aspect of reporting, such as the mid-term or final reporting templates, might require significant effort and compromise. Substantial institutional energy and time has already been invested in developing the templates that exist, in developing tracking systems to match, and training staff on applying or overseeing these reporting requirements and templates. Some template questions or reporting requirements may reflect national laws or regulations that cannot be easily shifted in response to global harmonization imperatives. Divergent donor approaches or cultures to monitoring and accountability might also prove to be an obstacle to harmonizing reporting questions.

In order to help assess how divergent existing reporting requirements and templates are, which would potentially increase the number of obstacles toward a common approach, GPPi analyzed the categories of information requested in 21 final or interim reporting templates from 19 bilateral donors. Guidance from three different US agencies was analyzed and weighted separately. Belgium uses the same template as ECHO, but it was also weighted separately. Those examined included:

> Australia, Belgium, Canada, Czech Republic, Denmark, Estonia, EU (ECHO), Finland, Germany (Foreign Office), Ireland, Italy, Japan, Mexico, New Zealand, Norway, Sweden, Switzerland, UK (DFID), US (FFP, OFDA, PRM).

The templates and guidance examined includes most major donors (notably excepting France, the Netherlands, and any Gulf Countries). For comparison purposes, GPPi also examined some interim and final report templates that UN agencies use for their partners, and template funding. However, these were not used to develop the template below, and the template below is not suggested for UN agency reporting without further adjustment (as will be discussed in greater detail in the subsequent "next steps" subsection).

There was a strong degree of commonality across all bilateral donor templates analyzed. To provide a concrete example of what harmonization might look like, GPPi developed a common template based on 10 of the most common questions in bilateral donor templates, and a limited number of optional questions based on other questions or requirements that appeared frequently. Another option would have been to develop a template that included all, or nearly all donor questions to ensure there was no loss in desired information, but that would have resulted in harmonization without streamlining and would increase rather than decrease information demands.[33] A common template distilled to the most common questions among donors ensures that the most important questions for all donors are captured, without placing an unreasonable burden on NGOs.

While developing a common template based on the most commonly requested information in existing templates might be the path of least resistance – because it theoretically would require the least number of compromises from all donors – it need not be the end point of discussion. In finalizing a common template, donors might start with the most common questions in existing templates and then decide how much those reflect collective accountability needs, emerging trends, the demands or concerns of humanitarian organizations in the field, and best practices in reporting. Presumably, many of these best practices or system demands are already significantly represented in existing templates, and so a frequency analysis of existing templates – as GPPi has done – would also be a method for identifying best practices. For example, one stakeholder suggested ensuring that the template aligns with the Core Humanitarian Standard.[34] In fact, many of the questions that emerged in the common template do reflect the Core Humanitarian Standard, because they were already incorporated in donor templates as a best practice.[35] However, such an analysis would be less likely to capture emerging trends and priorities for humanitarian donors. Thus, although this template does incorporate many best practices, harmonization discussions should be an opportunity to re-open discussions about what types of questions or information requests best ensure accountability and learning, and how reporting requirements reflect overall priorities in the humanitarian system.

Following the discussion of the common donor questions and template is a section suggesting next steps that includes refinement of the template according to best practice and system priorities, development of a financial template, and harmonization of supporting requirements and informal reporting.

Donor Report Commonalities

There was a high degree of commonality in the type of information sought and in the most common questions that appeared in the donor templates analyzed. A frequency analysis of the templates from the top 15 donors in GPPi's sample found that out of 30 question categories:[36]

- Twelve appeared in 59 percent or more of the donor templates analyzed (including evaluation of overall results, number and disaggregation of beneficiaries, lessons learned, and risk management), and two appeared in 53 percent;
- Eleven appeared in between 25 percent and 50 percent of donor templates (including value for money, impact on the environment, and visibility);
- Six were represented in 25 percent or fewer donor templates (including aid effectiveness, anti-corruption, and anti-terrorism).

The analysis of common questions confirmed a shift in donor accountability away from reporting on specific activities accomplished, and toward an emphasis on results.

Reporting on activities or inputs appeared in only 40 percent or fewer donor templates. By contrast, nearly all donor templates requested an assessment of the overall effects or results, and 94 percent asked organizations to account for whether the original targets, milestones or results were met. Ten of the 17 donor templates that requested reporting against targets and milestones did so with a logframe. The full results over 30 categories are included in the annex to this report.

"10+3" Common Reporting Template

The fact that there is such a baseline commonality in the reporting questions suggests that developing a common template would require fewer compromises from each donor than might be expected. The below template incorporates the top 12 categories of questions into 10 questions, with an optional logframe. Donors could retain 77 percent of their existing questions on average by establishing this baseline of the 10 most common questions and allowing donors to add three additional questions from a list of secondary questions.[37] With this "10+3" format, donors could cover most existing information demands, but with lower variance in the questions asked. This would reduce information demands on NGOs and improve the predictability and efficiency of reporting.

Arguably, even more question categories could be condensed into fewer questions, allowing aid agencies filling out the templates to do a more holistic analysis across questions. However, the donor templates analyzed demonstrated a trend toward keeping question categories distinct, as this makes it easier to quickly review information. Keeping the questions distinct also enables greater transparency about the information being asked and reduces the risk that additional questions or types of information could be inserted as part of a broader question, which would again increase the variance of information across the system.

While the common template places a ceiling on information demands, donors who did not require even this minimal amount of information could opt to ask fewer than the ten questions, on either a systematic or ad hoc basis (i.e., where the question was not appropriate to the nature of the project). Donors may also include response lengths or page limits. A proposed limit would be six to eight narrative pages with one page for the logframe, one page for the financial report, and one page for comments on financial deviations (where required) from the financial report.

Common 10+3 Template

1. **Overall Performance:** Provide a brief summary of the overall performance, the degree to which the project's goals have been realized and any key achievements.
2. **Amendments or Changes:** Were there any significant changes to your project implementation plan, activities or outcomes from the original proposal? If so, please describe any initiatives that arose, changes in the overall situation or other factors). Where the changes in activities or outcomes are due to changes in the humanitarian emergency or environment, also include a brief description of how this affects the estimated needs of the targeted beneficiaries, and how the project was adapted to match.

3. **Measuring Results:** Choose either narrative or logframe form, but not both.
    a. **Narrative Form:** Describe the outcomes achieved, and assess their progress against the targets set out in the original proposal, referencing the indicators or sources of measurement established in the proposal. Provide an explanation where key targets or milestones were not met, or where the results diverged from what was expected.
    b. **Logframe Form:** The recommended level of results is Outcomes and Outputs only, filling in the columns from Indicators through Explanation of variance.[38]

Level of Results	Indicators	Targets	Progress / Achievement to date	Baseline	Source of Verification	Explanation of variance
Outcome(s) or Results						
Output(s)						

4. **Beneficiaries:** Describe the final beneficiaries or affected persons, disaggregating by gender & age (infants less than 5, children less than 18, adults between 19 and 49 years, and elderly over 50).[39] In particular, describe the project's impact on the different needs of women, men, boys and girls.
5. **Participation of Population:** Describe how beneficiaries (both male and female) were involved in the project, including decision-making related to the design and implementation. How was feedback collected and incorporated?
6. **Risk Management:** Describe how risks to project/program implementation were managed and mitigated, including any security, financial, personnel management or other relevant risks.
7. **Coordination:** Describe any efforts to coordinate with the host government, other relevant organizations and the broader humanitarian system, including the cluster system.
8. **Monitoring and Evaluation:** Describe the monitoring and evaluation activities during the reporting period.
9. **Transition, Sustainability and Resilience:** Address the issues of transition, LRRD (linking relief, rehabilitation and development), exit strategy and resilience of the population.
10. **Lessons Learned:** What were the main lessons learned during the project? Which aspects were the strongest or weakest, or what project elements or strategies most contributed to the success or failure of the project? How will these lessons be applied in future projects?

Optional Add-Ons. Choose up to Three:

- **Management and Implementation Challenges:** Discuss the methods and standards for managing and implementing the project. Describe any major challenges that arose and how they were addressed.
- **Transfer of Resources:** Describe how resources or goods purchased within the scope of the project will be transferred following its completion.
- **Vulnerable Individuals:** Describe how the needs of vulnerable communities and individuals were met or taken into account.
- **Implementing Partners:** List any implementing partners for this project and assess their role and contribution.
- **Visibility:** Describe how the support for this project was made public. Explain where any visibility or acknowledgement plans outlined in the proposal were not conducted, and alternative steps taken to comply with visibility obligations.
- **Value for Money/Cost Effectiveness:** Assess the value for money or cost effectiveness of the action. Describe any efficiencies or cost savings achieved in the implementation of the project.
- **Environment:** Give a brief account of how environmental issues were addressed and the project's impact on the environment.

Harmonizing Question Categories, but Not Templates: an Alternative Approach

While many donors are open to the idea of a common template, and there is a common baseline for doing so, there may still be significant institutional hurdles to adopting a common template system-wide. Years of institutional energy have already been invested in the templates and guidance that donors currently use, and it would take significant effort to implement even minor changes. Donor representatives who were open to the idea of a common template in theory were less optimistic when asked about their ability to enact particular changes (e.g., adopting English as the reporting language or eliminating questions valuable to them but not to other donors). Some countries have not even been able to achieve harmonization within their governments. For example, the different agencies providing humanitarian aid for the United States or Germany do not have common reporting templates or guidance. If donor countries still struggle to harmonize reporting within their own agencies, doing so with external actors would be even more challenging.

Should adoption of a common template across all donors prove too challenging, an alternate, immediately realizable strategy would be to allow organizations to report in their own template format, with some harmonization of the categories of information requested. At least half of the donors surveyed already permit NGOs to use their own template in at least some emergency situations. This softer approach may ultimately result in the same level of commonality in the system, but would be easier to achieve than trying to have the same template adopted in 20 or more donor systems.

Next Steps for Developing Common Report Structure

This 10+3 template is an important starting point, but further discussion, analysis, and tools are needed to put a common report structure into practice. First, as noted, those seeking to pilot a common report structure might wish to adjust the criteria for developing the common template, or the final language included. For example, the 10+3 template was developed based on priorities and language in existing templates. In response to other ongoing Grand Bargain discussions, donors might decide to adjust the template questions or language to account for future priorities or emerging trends. For example, some have suggested that rather than using the term “beneficiaries” – which was used in nearly all donor templates analyzed to describe aid recipients – these might be framed as “program participants,” in reflection of a greater emphasis on participation and accountability to local populations. Others have suggested that other elements or priorities that have only been recently incorporated into donor templates, such as greater consideration for those with disabilities or for “value for money,” are emerging trends in donor aid and accountability and should be emphasized more in future templates. These are only a few examples of some of the considerations that might go into developing and finalizing a common reporting structure.

In addition to a common narrative template, additional elements and steps are needed to fully harmonize formal reporting templates, notably development of a common financial template, harmonizing narrative and financial reporting between UN templates and the common bilateral donor template, and fleshing out additional “hidden” or opaque donor reporting requirements to ensure the narrative template is complete. This last section will discuss a few of these other immediate opportunities for developing a common report structure.

Financial Template Development Also a Necessary Next Step

Developing a common financial template could bring equal potential efficiency gains. As noted, NRC’s internal study suggested that a common financial template among the top nine donors would result in a savings of 898,000 man-hours across the sector. Developing a common financial template, however, would require a different methodological approach than the frequency approach discussed above. Financial templates were not included in all the templates and guidance collected. In addition, greater attention would have to be paid to existing financial management systems used by both donors and organizations in order to develop a system that would be most compatible with existing systems. These methods were beyond the remit of this study, however, this would be an important area for future analysis.

Harmonization with UN Templates Possible, but Implementation Role Will Require Differentiation

The common template frequency analysis focused on bilateral donor templates. Yet, as the analysis suggests, UN reporting requirements are responsible for a substantial amount of the reporting burdens, and so harmonization across UN and bilateral donors would potentially offer the greatest efficiency gains.[40] UN agencies (notably UNHCR, WFP and UNICEF) have already been taking steps on their own to harmonize reporting and other requirements among themselves and to streamline their own templates in recent years. Coordinating this intra-UN harmonization with harmonization among bilateral donors could significantly address the multiplicity of standards in the system.

GPPi analyzed the templates that UNICEF, UNHCR and WFP use for NGO reporting and compared them with the common questions found in bilateral donor templates. Eighty percent or more of the questions in UNICEF, UNHCR and WFP templates would be covered by the 10 common questions suggested in the common template. Given that the UN reporting templates often require more technical or detailed responses from NGOs, in keeping with the UN managerial role, some variance between UN templates and the common templates might be needed. A solution could be to use the same basic 10 questions in the common template but have different secondary questions.

Given the number of complaints about redundancy and inefficiency caused by reporting to UN coordination mechanisms, addressing these concerns should be a priority. However, harmonization between donor reporting and information requested through UN coordination mechanisms would be more difficult to harmonize through a common template approach because of the different nature of the information requested, with donors often looking for impact analysis and the coordination mechanisms emphasizing the 5Ws. The solution will not be the development of a common template for these two different types of information requests, which serve different purposes, but rather identifying ways to minimize coordination burdens, or ensuring they are adequately supported in NGO cost structures and budgets.

Identifying and Quantifying Hidden or Case by Case Requirements Crucial for Accurate and Full Harmonization

The process of developing a common template also suggested that further steps are necessary to harmonize and streamline additional donor reporting requirements beyond those that appear on the templates. A first step would be to clarify what is requested in existing interim and final reporting, or in other informal reporting processes. In trying to quantify the frequency of donor requirements across all templates, GPPi noted that there are frequently additional requirements that do not appear in the standard template or guidance. Some countries make available ample guidance materials on how certain reporting standards or questions are interpreted, which sometimes illuminates how broadly framed questions might incorporate what would appear as several different information requests in other donors' templates. However, other countries provided as little as one paragraph or only the final template, with no clarifying statements. For example, they might phrase a prompt, "Describe any implementation hurdles that arose," with the expectation that NGOs would report on instances of corruption or graft, but this would not be clear from the question alone. Lacking sufficient guidance, NGOs might not know to include anti-corruption information in a question like this, and a frequency analysis like the one GPPi conducted might fail to categorize this as an "anti-corruption" question, skewing efforts to capture the most common reporting requirements.

The lack of transparency or guidance on how certain questions should be answered not only challenges harmonization approaches such as developing a common template, but also relates back to aid organization complaints about the challenge of staying on top of the multiple, different donor requirements. The "hidden," informal or obscure nature of many donor requirements itself impairs compliance and makes reporting more time-consuming and costlier in terms of staff resources.

There may also be information that aid organizations are required to report on, but outside of the formal final reporting templates or process. To illustrate, anti-terror and anti-corruption questions are not included in the "10+3" template, because they scored so low in the frequency analysis. (No templates analyzed requested reporting on compliance with anti-terrorism requirements and only two about anti-corruption requirements.) Typically, organizations demonstrate compliance with these requirements earlier in the project cycle, or outside of the final reporting template.[41] To the extent they are required by some donors, they will represent an additional reporting requirement on top of the common template. The more that these additional requirements exist across the system, the more they will diminish the ability of harmonization processes to truly streamline and improve the efficiency of reporting.

A related issue is that important information may be requested through ad hoc or informal reporting alone, and thus not be represented in the final reporting template or guidance. For example, visibility is extremely important for Japan, but there is no question regarding visibility on its template. Identifying these informal or implicit requirements would be important for a more comprehensive, long-term approach to harmonization.

Identifying all of these hidden, additional or informal requirements in a more systematic way, and quantifying how common they are across all donors will be important for further harmonization and streamlining. At the moment, these requirements are so difficult to systematically identify that they cannot be harmonized.

Case-by-Case and Decentralized Approaches Pose Dilemma: Flexibility Important, but Challenging for Harmonization

Decentralized or case-by-case approaches to project management raise a more challenging dilemma. The frequency analysis for developing a common template was based on analysis of standard global templates. However, some countries (Australia, Mexico) do not have a standard template at all and expect one to be generated together with, or flow from, the proposal stage. Other countries may have a standard template, but expect that certain project-specific questions will be added at the project proposal stage. For example, several countries did not require that all crosscutting issues be addressed in reporting for every project, but that a select number of crosscutting issues be enumerated in the project proposal and then subsequently reported upon, on a case-by-case basis. Germany, Ireland, Sweden and Switzerland explicitly take this approach in their templates.

Still, other countries may have a standard global template, but will consistently make adaptations to this global template in each local context. Variance between the global and country- or project-specific templates may be more common for countries with a decentralized approach to project management – for example, DFID. It may also be more common in specific emergency contexts. For example, none of the global templates had a specific question on security, but those interviewed in Lebanon suggested that security questions are relatively common as part of reporting on the Syria crisis response.

These case-by-case or decentralized approaches to developing reporting requirements can make it difficult to capture the actual template or requirements that are commonly applied, and can frustrate harmonization efforts overall. Harmonization is dependent on a level of standardization and regularity. However, while some level of standardization and harmonization is important, it would be a mistake to carry this so far that it reduced donor flexibility to respond to project- or country-specific needs. Applied well, flexibility can improve aid efficiency and delivery. Aid organizations tended to criticize donor approaches that were too inflexible and allowed no deviation – for example, not permitting questions to be excluded where they were inappropriate for the project in question.

One possible solution would be for donors who take this decentralized or project-specific approach to take steps to identify the common additional questions or deviations that are permitted in different situations. With greater estimation of how often these additional questions or criteria are applied, it might be possible to include additional questions – such as security – in the secondary questions list of the "10+3" template.

Conclusion

While the steps for harmonizing and streamlining reporting may seem immense, and span a number of complex managerial processes, the analysis suggests that in many cases, very small or simple fixes could improve the efficiency of aid reporting. These reforms would result not only in time savings and efficiency gains for NGOs, but would likely improve the accountability of aid, as aid workers would be able to devote more time to improving the quality and effectiveness of tracking and monitoring aid delivery.

The key problems identified were that:

- The multiplicity of standards, questions and indicators across aid organizations' portfolio, and for each project, costs significant staff time to track, analyze and manage, creating heavy system costs.
- The rising frequency and volume of reports is increasing reporting time. The frequency of formal reporting is driven by only a handful of bilateral donors and UN agencies, but increased informal reporting is a problem across many donors. Supporting documentation requirements and other cost structures and mechanisms can be as time consuming as the reports themselves.
- Duplication in donor reporting is not as frequent as complaints suggest, and requires relatively less staff time than other reporting requirements. However, duplication between information reported to donors and information reported to coordination mechanisms is a big problem.

The first problem, the complexity of the system, could be significantly addressed by harmonization reforms, and specifically by developing a common report structure. This report illustrated that developing a common report structure may be less difficult than some might imagine, given the underlying commonality in what donors are asking for. Some of the frequency and volume concerns associated with informal reporting and supporting documentation could also be addressed by harmonization and streamlining reforms, but only with greater assessment and study. The other issues identified require very different strategies and reforms to resolve. Overall system reforms will result in the most gains, but even immediate, relatively minor bilateral action by donors can collectively contribute to significant change.

Three categories of future action would help address these different problems in the immediate and long-term: harmonization and streamlining measures, non-harmonization-based system reforms, and bilateral steps for harmonizing and reform.

Harmonizing and Streamlining System Reforms

Harmonizing the categories of information that donors ask for would reduce the types of information and data collection requested, reducing many system costs; harmonization by donors might also, over time, lead to harmonization in NGOs' internal systems, reducing an additional source of system complexity. Agreeing on a common set of harmonized questions, with some donors volunteering to pilot a common template approach, would be an immediate, and relatively straightforward first step toward harmonizing reporting. Ideally, such a template would apply for donor reporting required of both NGOs and UN agencies, where bespoke reporting is required. A further step would be some level of harmonization between this common bilateral donor template and UN reporting templates. Should moving to a common template face too many institutional hurdles, donors could default to allowing aid organizations to use their own template, but guided by a commonly agreed-upon set of question categories. In the long-term, the harmonized questions could be the base for a common technology platform for reporting, with even greater gains in the efficiency of reporting and usability of the resulting information.

There would be even greater efficiency gains if ad hoc and informal reporting, supporting documentation requirements, and administrative and support costs were also harmonized and streamlined. While some of these procedures or requirements (for example, the type of proof required to account for aid or particular procurement requirements) are heavily tied to domestic regulations and cannot be altered, other procurement practices are similar across the industry and might be more readily harmonized.

Such harmonization would not automatically come from a common template or report.[42] The diversity of these additional information demands, and the informal nature of many of them, currently makes them difficult to identify and streamline. Greater assessment of these additional reporting elements would be a necessary first step to develop harmonization strategies. For example, ICVA and other organizations have suggested that donors might alleviate the substantial burden involved in audits, while still maintaining due diligence standards, by standardizing audits. NRC's study made a strong case for harmonizing administrative and support costs, including the way that such costs are tracked and budgeted. Assessing the validity of these proposals and developing strategies for implementing across the humanitarian sector would require very different methodological approaches, as well as studies and discussions targeted specifically at those mechanisms.

System Reforms Outside of Harmonization Strategies

Although harmonizing reporting and other requirements would certainly reduce some of the inefficiencies in the current system, many of the other approaches for maximizing staff time and resources lie outside of the harmonization realm. Addressing the frequency of reporting requested by UN agencies or some bilateral donors requires an internal assessment of where requests for more information are being made, in some cases greater discussion and debate about their managerial role (particularly for the UN agencies), and alternative strategies for addressing donor accountability concerns. Limiting or streamlining information demands by UN coordination mechanisms requires a collective discussion of the value added by such coordination versus the costs, and greater attention to best practices and ways to support NGOs' time and resource inputs.

Some of these issues may be partially addressed through other work streams within the Grand Bargain discussions. For example, the trend toward requiring UN agencies to produce bespoke reporting (rather than accepting the single country report) is partly driven by a trend toward more earmarking. As one UNHCR staff member argued, "tight earmarking is the main reason for bespoke reporting and additional reporting requirements channelled to the implementing partners. Until this is addressed, the question of reporting will be secondary." Thus, the Grand Bargain discussions on reducing earmarking may significantly address the degree to which greater bespoke reporting demands are increasing overall reporting levels. Similarly, the Grand Bargain discussions surrounding improving the efficiency of management processes may also take up some of the concerns raised about inefficiency or redundancy in the full proposal-to-reporting cycle.

Bilateral Harmonization and Reporting Reforms

Outside of the multilateral Grand Bargain discussions and commitments, there are equally important opportunities for time savings that each donor could take on their own that would reduce reporting burdens. Even small, bilateral steps to reduce the frequency and volume of reporting wherever possible would collectively reduce the overall reporting costs in the system. Donors might evaluate whether all of the increased information demands – for example, the move toward greater earmarking and bespoke reporting for UN agencies in certain emergency situations, or more frequent requests for additional reports beyond what is required for NGOs – have brought about the expected value and are worth the additional time and resources. In some cases, the additional requests for information appear to be out of line with the stated policies or good practices of donor agencies, and are generated at a field or headquarter level without the other end necessarily aware of the additional information demands. Greater internal reflection and cooperation might enable strategies that streamline the amount of information requested from NGOs, without impairing accountability.

Where the frequency of reports, or additional supporting information or accountability requests (site visits, audits, follow-up questions, informal interim reporting) cannot be reduced, greater clarity about these expectations and agreement on appropriate support costs would make them more manageable. Donors might also alleviate some of the burdens and management costs by ensuring all reporting and guidance is in English, and harmonizing reporting processes across all agencies within one donor country. In some cases, technical solutions may make these processes less burdensome. NGOs noted that the multiple and competing technical platforms, mechanisms and accounting structures are an exacerbating factor making the complex reporting and accountability processes less efficient. Improving the flexibility and interoperability between systems could reduce the time spent in managing these multiple tracts of information. For example, NGOs favored systems that allowed them to tailor and upload excel files exported from their systems, arguing this would save time and reduce potential errors over manual reporting.

In conjunction with the parallel discussions in other work streams of the Grand Bargain negotiations, these bilateral reforms would result in a system that is more transparent, accountable and effective in providing relief in complex emergencies.

Recommendations

Harmonization: Reducing Redundancy and Complexity of the System

To bilateral donors:

- Explore options for harmonizing questions and information requested in reporting requirements, including a common template approach. This must include identifying additional reporting requirements requested outside of standard formal reporting templates (such as anti-terror and anti-corruption), in order for these elements to also be included in a harmonization approach.
- Pilot a common narrative template approach as a first step (perhaps among a small group of donors) to explore how well this improves harmonization in practice.
- Collectively develop and pilot a common financial template to accompany the common narrative template.
- Commission follow-up studies to explore harmonization or optimization strategies for particular types of support costs, for example, categories of procurement requirements or support cost structures.

  To bilateral donors and UN agencies:
- Coordinate intra-UN agencies' harmonization and streamlining reforms with donor harmonization, including consideration of sharing a common template;
- Refrain from requests for assessments of impact or progress along indicators not initially included in the project scope and not tracked from the onset.

  To the humanitarian community as a whole:
- Collect and discuss best (and worst) practices in reporting for coordination purposes, with the aim of streamlining coordination burdens to the greatest extent possible;
- Identify where cluster indicators have proven to be useful and where they have proven too generic in order to improve tracking for coordination purposes, and reduce the multiplicity of information demands;
- Once questions and reporting templates are relatively harmonized, reconsider developing a common technology platform for all reporting.

Streamlining: Reducing Volume and Frequency

To donors and UN agencies:

- Take steps to review and limit the frequency of interim reporting and establish word limits (and question limits) on interim reporting that is required, as some donors and UN agencies have already done;
- Establish a policy of updates no more frequently than midterm in the majority

of situations, and reporting no more frequently than quarterly where greater frequency is necessary;

- Assess the level and nature of ad hoc or periodic requests for information from field level offices, with a view to developing strategies for reducing or harmonizing informal reporting;
- Examine potential redundancy or time-saving opportunities between proposals and later reporting stages;
- Consider technical or formatting changes (i.e., auto-fill sheets, streamlining later questions) to maximize the efficiency and use of information in the entire proposal to reporting cycle.

To bilateral donors:

- Reconsider the situations in which bespoke reporting, as opposed to annual country reports, are necessary, perhaps in conjunction with Grand Bargain discussions over reducing earmarking;
- Clarify and simplify procurement procedures to the extent possible. At minimum, all reporting guidelines should be in English, along with guidance on procurement or other supporting regulation;
- Agree to a "one audit" principle or accept due diligence assessments commissioned for other donors where the activities assessed and scope of the assessment is comparable;
- Clarify and build in greater support for higher information demands in high-profile or dynamic crises.

Annex: Frequency of Common Question Categories

GPPi analyzed 19 donor countries' reporting templates or guidance to identify the most frequent donor questions and approaches to reporting. The sample of templates and guidance analyzed includes most of the top donors to international humanitarian assistance (with the exception of the Gulf Countries, the Netherlands and France).

Four of the donor countries whose templates are included do not typically rank among the top 20 donors of humanitarian aid: Czech Republic, Estonia, Mexico and New Zealand. In order to weight the results more heavily toward the top humanitarian donors, data from these four have been excluded in analyzing which questions were most frequently asked. The remaining 15 donors are Australia, Belgium, Canada, Denmark, ECHO, Finland, German (Foreign Office), Ireland, Italy, Japan, Norway, Sweden, Switzerland, UK, US (FFP, OFDA, PRM). The percentages below are based on frequency among 17 templates or guidance from these 15 donors (Three separate templates or guidance from three different US agencies were analyzed). The breakdown of each of the common question categories is as follows:

Twelve Question Categories Appeared in 59% or More of Donor Templates:

1. Evaluation of performance or results based on outputs-results logic framework (usually logframe) (94%)
2. Evaluation of performance or results based on narrative asking for overall effects/success/impact (82%)
3. Amendments, changes or adjustments since the proposal (76%)
4. Including a list of beneficiaries (76%)
5. Gender (65%)
6. Sustainability and resilience (exit strategy) (65%)
7. Risk management (65%)
8. Changes to humanitarian situation (59%)
9. Monitoring and evaluation (59%)
10. Lessons learned (59%)
11. Coordination with other humanitarian or local actors (59%)
12. Justification where anticipated results not met (59%)

Six Question Categories Appeared in 40%-60% or More of Donor Templates:

13. Accountability to/participation of affected populations (53%)
14. Management and implementation of the project (some referencing Sphere standards) (53%)
15. Handover or transfer of resources/materials (41%)
16. Overall project narrative (41%)
17. Needs of vulnerable groups or individuals (41%)
18. Listing of activities (beyond generic narrative) (41%)

Five Appeared in 25%-40% of Donor Templates:

19. Value for money/costs for results/Efficiency (35%)
20. Evaluation or listing of implementing partner (35%)
21. Environment (35%)
22. Sources of information for this report (29%)
23. Visibility measures (29%)
    Six appeared in less than 25% of donor templates:
24. Security risks or situation (in addition to general risk management question) (24%)
25. Background on humanitarian situation (24%)
26. Aid effectiveness (12%)
27. Anti-Corruption (12%)
28. Anti-terror (0%)
29. Governance (0%)

Sources

1 International Council on Voluntary Agencies (ICVA), "Less Paper, More Aid" (2016), 7.

2 Norwegian Refugee Council (NRC), "Keep it simple: Rushing to save lives" (2016), 2-3. NRC finds that it would save 11,000 man-hours per year if financial reporting formats were harmonized; 29,000 hours per year if definitions of administrative and support costs were harmonized; and 50,000 hours per year if the entire project cycle, including budgeting, accounting, and procurement – but not narrative proposals and reporting – were harmonized.

3 NRC, "Keep it simple," 2.

4 The workstream on harmonizing and streamlining reporting in the Grand Bargain committed to: "(1) Simplify and harmonise reporting requirements by the end of 2018 by reducing its volume, jointly deciding on common terminology, identifying core requirements and developing a common report structure, (2) invest in technology and reporting systems to enable better access to information, and (3) e nhance the quality of reporting to better capture results, enable learning and increase the efficiency of reporting."

5 ICVA, "Less Paper, More Aid." ICVA's study incorporated interviews, questionnaires, and roundtable discussions with more than 44 NGOs, and offers a comprehensive snapshot of the common concerns with humanitarian reporting requirements.

6 See, e.g., ICVA, "Less Paper, More Aid"; Susanna Krueger, Andras Derszsi-Horvath, Julia Steets, *IASC Transformative Agenda: A Review of Reviews and Their Follow-Up*. (GPPi Policy Paper. Berlin: Global Public Policy Institute, 2016); Humanitarian Outcomes, "Donor Reporting Requirements Research" (2016); Cecilia Karlstedt Consulting, "Mapping of Donors' Conditions and Requirements for CSO Funding," April 2010; Rachel Scott, "Imagining a More Effective Humanitarian Aid: A Donor Perspective," OECD, October 2014; World Food Program, "Performance Reporting Improvement Project" (2014); Norwegian Refugee Council & Boston Consulting Group, "Institutional donor requirements: report on sectoral challenges" (2016); InterAction, "Bilateral Donor Conditions Mapping"; NGO VOICE, "Exploring EU Humanitarian donors funding and conditions for working with NGOs, Building evidence for Simplification" (2015); Norwegian Refugee Council, "Keep it simple: Rushing to save lives" (2016) (included in Annex).

7 Australia, Belgium, Canada, Czech Republic, Denmark, Estonia, EU (ECHO), Finland, German (Foreign Office), Ireland, Italy, Japan, Mexico, New Zealand, Norway, Sweden, Switzerland, UK, US (FFP, OFDA, PRM). Templates were primarily collected from Humanitarian Outcomes, under a previous study funded by the US Office Foreign Disaster Assistance (OFDA), and shared with permission of OFDA with GPPi.

8 ICVA's study found that the NGOs it issued questionnaires to in one country (unspecified) had an average of eight donors each in 2016. ICVA, "Less Paper, More Aid," 15. Among GPPi's smaller sample size of six aid organizations, there was an average of nine donors per aid organization. Because data collection systems are typically designed to serve the entire range of donors over a multi-year period, not just the number of donors in one annual year, aid organizations' internal systems and staff processes are likely designed to respond to far more than eight or nine donors.

9 Large NGOs and UN organizations, like many donors, also tend to have internal systems for comparing progress or achievements across projects and countries, based on their own internal standards. For example, UNHCR tracks its progress according to standard indicators from UNHCR's results framework, as agreed with the partner. Additional data is then collected to meet specific donor requirements. Mercy Corps also says that it has its own indicators and standards of measurements that allow it to cross-compare progress and results across its different country programs. Where donors require a different standard, those are tracked in addition.

10 This finding is not unique to final reporting processes, but has been observed in other aspects of humanitarian accountability processes. A separate GPPi study on accountability and learning in volatile environments found that small variations in the format and categorization of monitoring data required by different stakeholders can lead to large inefficiencies. It found that even where indicators are highly standardized, donors often require data to be disaggregated in slightly different ways, using different age brackets and data formats or adding additional options. Julia Steets et al., *Monitoring in Evaluation in Insecure Environments: Back to Basics*. GPPi Policy Paper. (Berlin: Global Public Policy Institute, 2016).

11 ICVA, "Less Paper, More Aid," 21.

12 The findings of the NRC study are incorporated anonymously and reported on in detail in ICVA, "Less Paper, More Aid," 21.

13 NRC, “Keep it simple,” 2.

14 NRC, “Keep it simple,” 2.

15 ICVA, “Less Paper, More Aid,” 19.

16 There is an emerging trend toward providing funding through consortiums or trust funds to support projects, wherein multiple NGOs would jointly bid and implement a larger project or program. This did not appear in any of the case study materials analyzed, and so it was not possible to determine how this structure would affect duplication in reporting.

17 In the Syria crisis generally, co-funding is the rule for ECHO projects given the number of other donors and the focus on donor harmonization in the Syria context. However, in Lebanon only approximately half of the ECHO projects were co-funded. Outside of the Syria context, the percentage of projects that are solely funded by ECHO might be higher because there might be fewer donors or funds available in less high-profile contexts.

18 Sixty to seventy-five percent of the WHO reports had duplicative material with other donor reports, as did 30-40 percent of IOM reports examined.

19 UNHCR also noted that ActivityInfo is also used for other purposes like tracking contingency stocks, managing the yearly appeal and planning process, tracking funding received, and monitoring protection-related incidents and trends.

20 ICVA, “Less Paper, More Aid,” 12-13.

21 See also ICVA, “Less Paper, More Aid,” 16.

22 ICVA, “Less Paper, More Aid,” 12.

23 See, e.g., Humanitarian Outcomes, “Donor Reporting Requirements Research,” 6.

24 ICVA’s report also attempted to estimate the workload associated with different templates, and longer templates. See ICVA, “Less Paper, More Aid,” 20.

25 Although the number of annexes can provide some sense of additional documentation required, it can also be misleading. Annexes are also used by aid organizations to provide additional information to donors that is not requested, but that they find important.

26 NRC, “Keep it simple,” 4.

27 NRC, “Keep it simple,” 4. An email exchange with NRC also clarified that savings on not filling out timesheets was one of three main factors built into this cost-saving calculation. See also NRC, “Keep it simple,” 4.

28 NRC, “Keep it simple,” 3.

29 Interviews suggested that there may be some sectors or types of projects where cluster indicators are more useful than others.

30 ICVA, “Less Paper, More Aid,” 19-20.

31 For example, UNHCR noted that this would not be feasible for UNHCR, because UNHCR’s financial reporting templates have integrated macros that automatically upload data in UNHCR’s financial software to ensure integrity of data.

32 NGOs interviewed more often preferred the narrative flow and flexibility or their own reporting models, or those permitted by many of the Scandinavian donors. However, although the ECHO template was the least narrative or flexible, and was lengthy and cumbersome in its appearance, many organizations said that now that they were familiar with it, it was straightforward and easy to report on, a finding shared by ICVA. See ICVA, “Less Paper, More Aid,” 14 (noting that ECHO’s single form was “user-friendly and partners can propose and report using the same template, making the process easier”). Overall it appeared that although the number of questions in a report template does matter, familiarity with the template, how straightforward the reporting requirements are, how consistent and clear templates or guidance are, and how well the different reporting requirements (among donors or the UN coordination mechanisms) match each other are even more important factors in terms of easing reporting burdens.

33 One NGO stakeholder suggested simply adopting ECHO’s template as the common template (as Belgium already has) because it incorporates many best practices in the system, includes almost all questions that other donors ask, is already integrated into an online platform, and as the EU’s humanitarian arm, might in theory have some basis for being the model for other EU countries. However, others noted that ECHO’s template is the lengthiest and most complex of any donor template, and two- to three-times longer than any other template or guidance analyzed by GPPi. It takes significant training and expertise to fill out accurately, and is not accessible to small or local NGOs. Many donors were not supportive of harmonization that would

increase the overall number of questions and burden of reporting, as a template like ECHO's would, and said they would not have the staff capacity to manage a system like ECHO's.

34 https://corehumanitarianstandard.org/the-standard

35 Some of the Core Humanitarian Standards directly align with questions in the template. For example, the Core Humanitarian Standard on "Humanitarian Response is coordinated and complementary" is well reflected in the question about coordination in the template. The Core Humanitarian Standard on complaints and feedback also might be addressed in the question on accountability and participation to beneficiaries (although one might add language specific to complaints mechanisms). Other Core Humanitarian Standards involve principles that certainly would be considered in the review of any program but would not necessarily be voiced as a separate question. For example, questions about the overall achievements of the program or results would certainly consider the Core Humanitarian Standards requiring that aid is "appropriate and relevant" and "effective and timely," among other factors (although these might also be considered more directly in the proposal phase than the final report phase). Finally, some of the Core Humanitarian Standards are not the type of question usually contained in final reports to donors: for example, the standard related to staff being supported to do their job effectively and being treated fairly and equitably.

36 The templates included in the frequency analysis were those from Australia, Belgium, Canada, Denmark, EU (ECHO), Finland, German (Foreign Office), Ireland, Italy, Japan, Norway, Sweden, Switzerland, UK, and the US (FFP, OFDA, PRM).

37 Given the length of their reporting template, ECHO is the outlier, with a much higher percentage of their questions not covered by the 10+3 template format.

38 Development of a common logframe was based not only on the 19 donor templates, but also on consideration of logframes used by other international and UN agencies, in order to reflect broader best practices.

39 Donors are encouraged not to repeat the part of this question requiring beneficiary numbers where beneficiaries are incorporated into the logframe targets.

40 UN representatives interviewed argued that if bilateral donors reduced the demands of their templates (which a common template would partially address), they could pass on those savings to NGOs reporting to them.

41 Humanitarian Outcomes related analysis of reporting requirements similarly found "little to no post-award reporting requirements regarding compliance with anti-terrorism clauses." Humanitarian Outcomes, "Donor Reporting Requirements Research," 10.

42 For example, NRC's study into ways to improve efficiency in its reporting suggested that simply harmonizing categories of cost structures – for example, which staff were considered administrative or not – could result in significant gains in staff time and could improve transparency and management of how much staff inputs cost.

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