

Humanitarian Outcomes

# Donor Reporting Requirements Research

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## Executive Summary

This report was commissioned by USAID/OFDA as part of its chairmanship of the Good Humanitarian Donorship initiative (GHD). It reviews donors' reporting requirements for NGOs and public international organizations (PIOs)<sup>1</sup> receiving humanitarian financing. It focuses on implementation (i.e., post-award) reporting and summarizes the commonalities and diversity across seven elements: (1) financial and narrative reporting; (2) frequency of reporting; (3) format; (4) size of the grant; (5) reporting on donor-identified best practices; (6) due diligence; and (7) indicators. Its findings are based on desk-based research that included a document review and key informant interviews, and it encompassed information drawn from 19 of the 41 GHD donors: Australia, Canada, Czech Republic, Denmark, European Commission's Humanitarian Aid and Civil Protection department (ECHO), Estonia, Finland, Germany, Ireland, Italy, Japan, Mexico, New Zealand, Norway, Slovenia, Sweden, Switzerland, United Kingdom and United States.

The research found that reporting requirements are far less onerous for PIOs than for non-governmental organizations (NGOs). This difference is because (1) donors do not play a role in the governance of NGOs and hence do not help shape their internal accountability mechanisms as happens with PIOs and (2) NGO funding is more frequently connected to specific projects (i.e., earmarked) and therefore is seen to require detailed, project-specific reporting to ensure accountability.

All participating donors accept PIOs' annual reports as sufficient, with ECHO and the US requesting some additional information.<sup>2</sup> These additional requirements are largely a result of the extensive funds provided by ECHO and the US to PIOs. The US requests some additional financial reporting from PIOs and has written guidance stipulating that they may request informal program updates from PIOs throughout the year (a practice other donors also engage in, though they do not signal it in their written guidelines). ECHO requires PIOs to submit information using the same template as NGOs (known as the "Single Form"), but at a slightly reduced level of detail compared with NGOs.

NGOs, in contrast, have significantly more reporting requirements compared with PIOs; those requirements vary by donor, however. Most donors require one or two reports per year of their NGO partners, regardless of the size of the project or program; the US donor agencies require quarterly updates. The US and ECHO require considerably more (and more complex) narrative and financial reporting from NGOs than do other donors. ECHO requires its partners to complete a Single Form that includes detailed reporting on standard indicators, while the US asks for multiple regular updates on program status and financials as well as reports on standard indicators. For the other donors, while some templates are slightly more detailed than others are (and some donors allow

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<sup>1</sup> For the purposes of this report, the relevant PIOs are UN agencies, funds, and programs that are members or standing invitees of the Inter-Agency Standing Committee (IASC); the International Organization for Migration (IOM); the International Committee of the Red Cross (ICRC); and the International Federation of Red Cross and Red Crescent Societies (IFRC).

<sup>2</sup> Italy accepts PIOs' annual reports when making multilateral contributions, but it may require standardized reporting when making bilateral contributions (however, no such contributions have been made in the past year). Procedures are still under revision following the establishment of the Italian Agency for Development Cooperation.

NGOs to use their own templates, as long as certain information is included), their narrative reporting templates are broadly similar. These also have not generally changed in the past five years, according to interviewees. Financial reporting varies slightly more between donors; a handful has stepped up their fiduciary oversight systems in the last five years, while one (ECHO) has recently taken steps to simplify its financial reporting requirements.

Best practice requirements on cross-cutting issues (gender, resilience, environment, etc.) are found in many donors' templates or reporting guidance. Some donors prescribe that partners report on one or two specific issues, driven by their focus areas, while others take a more general approach and call on partners to report on any best practice relevant to their project. ECHO and the US are the only donors requiring standard indicator reporting. These indicators are chosen to provide information for both public fund accountability and program performance. No participating donors reported having any formal written requirements for post-award reporting on legal due diligence.

It is important to note that while this research focused on formal (written) reporting requirements, the interviews conducted with donors suggest that these required written reports do not necessarily show the whole picture. Some donors with less demanding guidance on paper may still issue ad hoc information requests (formal or informal) to partners throughout the year. This research did not gather information on the experiences of recipient agencies, which would allow for a better picture of the amount of work involved in donor reporting.

Domestic laws necessarily limit the scope of changes that donor agencies may make to their reporting requirements (e.g., waiving the requirement for project-specific reporting against earmarked funding). However, the research suggests that opportunities exist for harmonization that would increase efficiency, such as adopting a common narrative format, already broadly similar across donors.

## **1. Background and objectives of the research**

USAID/OFDA has commissioned this research as co-chair of the Good Humanitarian Donorship initiative (GHD). The GHD group of 41 donors seeks in its current work plan to enhance the effectiveness of humanitarian aid through (among other things) identifying and agreeing upon a set of good practices regarding funding and reporting standards. Humanitarian financing has also been identified as a major focus in the lead-up to the 2016 World Humanitarian Summit (WHS). The UN secretary-general's High-Level Panel on Humanitarian Financing (HLPHF) has stated that donor requirements are onerous and increase costs due to diverse requests for information in incompatible formats.

Discussions on "reporting" often pertain to three different phases: proposal/request, information (or informal) updates, and implementation. This report focuses mainly on the third phase (implementation)—primarily through the document review summarized in Annexes 1 and 2—and to a lesser extent on the second phase (information updates), on which the interviews provided some additional insights.

The report examines the requirements for both NGOs and public international organizations (PIOs). Its objective is to present a summary of the commonalities and diversity between the GHD member donors across seven elements:

1. **Financial versus narrative:** What are the main issues around financial reporting or outcome/impact reporting?
2. **Frequency of reporting:** How often do most donors ask for reporting?
3. **Format:** How different are the reporting formats and how complicated/time consuming are they?
4. **Size of the grant:** Is there any threshold in terms of the amount of the grant or are requirements the same for all sizes of grants?
5. **Reporting on donor-identified best practices:** What requirements exist among the donors in terms of gender, resilience, security, DRR, capacity building, etc.?
6. **Due diligence:** What requirements exist among the donors in terms of partner vetting and other anti-terrorism clauses?
7. **Indicators:** What indicators are used and are they aligned with existing global cluster indicators?

The report that follows is organized according to these seven elements.

## 2. Methods

To answer the questions listed above, the Humanitarian Outcomes research team conducted a desk-based study involving document review and interviews. Representatives from all 41 GHD initiative members were solicited for the study, and 19 GHD members (covering 21 donor agencies) have provided inputs to date. The team has also conducted 18 interviews by phone with donor representatives. A list of persons interviewed can be found in Annex 3 and an interview guide can be found in Annex 4.

The participating donor countries/agencies are as follows:

1. Australia
2. Canada
3. Czech Republic
4. Denmark
5. European Commission's Humanitarian Aid and Civil Protection department (ECHO)
6. Estonia
7. Finland
8. Germany
9. Ireland
10. Italy
11. Japan
12. Mexico
13. New Zealand
14. Norway

15. Slovenia
16. Sweden
17. Switzerland
18. United Kingdom
19. United States: USAID / Food for Peace (FFP), Department of State / Bureau of Population, Refugees and Migration (PRM) and USAID / Office of US Foreign Disaster Assistance (OFDA)

Based on the documents received, the team compiled a matrix summarizing the main reporting requirements according to a set of indicators developed from the seven elements listed above. These matrices are found in Annex 1, which covers reporting requirements for NGOs, and Annex 2, which covers reporting requirements for PIOs.

It is important to note that the information presented in the tables in Annexes 1 and 2 is drawn solely from the written documents provided by the donor agencies. The narrative that follows summarizes the information in these tables while also providing additional detail and nuance gathered through the phone interviews. In some cases, reporting requirements may be over- or understated in the matrices, because many interviewees mentioned that the reporting they seek from recipient organization can vary (increase or decrease) on a case-by-case basis, depending on a variety of factors.

Two caveats are worth noting: First, given the condensed timeframe, not all GHD donor agencies were able to participate in the research. While this limited the sample size, the team believes that it nonetheless broadly represents current practices, especially since many of the donors with the largest humanitarian portfolios participated. Second, several of the questions listed above (e.g., about how time-consuming reporting is) would be better answered by examining the experiences of recipient agencies, which this research did not cover.

### **3. Main elements of financial and narrative reports**

The donor agencies interviewed suggested that their reporting requirements were driven by two broad objectives: (1) to account for the use of government funds and produce annual statistics on global results and (2) to gauge and steer program performance. These goals translated into notably different types of requirements for PIOs and NGOs.

#### **3.1 Public international organizations (PIOs)**

For PIOs, most participating donors reported accepting an agency's annual general report as fulfilling both financial and narrative reporting requirements. This was seen as sufficient in part because donors often serve in the governance structures of PIOs and therefore have a role in shaping their internal accountability mechanisms. Several donors also felt that if they were not an agency's only donor and were giving un-earmarked contributions to multilateral appeals, expecting an agency to produce donor-specific reports was unrealistic. Several referenced accepting the annual report as a reflection of their intention to move closer to GHD principles and good practice.

Some larger donors have made partnership agreements with specific UN agencies. These agreements stipulate additional requirements on top of the agency's annual report, such as informal updates or further risk reporting. Donors that require additional reporting from specific (or all) UN agencies

include ECHO (using an adapted Single Form template), Italy (four-monthly reporting, for exceptional bilateral projects) and USAID/FFP, State/PRM and USAID/OFDA (quarterly performance updates and financial reports). Extra requirements are sometimes driven by internal needs for accountability on large contributions. The reporting is still less than what is asked of NGOs, with less focus on quality markers or beneficiary data and more on overall program status updates and financial statements.

### 3.2 Non-governmental organizations (NGOs)

For NGOs, donor-reporting requirements tend to be much more robust. Interviewees noted that this was because of the project-based nature of the funding and the independence maintained by NGOs—in contrast to PIOs, which include governments within their governance structures. Funding to NGOs is more often provided for specific projects (rather than as un-earmarked contributions). This translates into a requirement for unique reporting on the specific contribution of each donor. One interviewee commented that the system seems paradoxical, in that the smaller the partner organization, the more reporting is required.

Some donors, including Australia, Denmark, New Zealand, and Norway, have ongoing agreements (or strategic partnerships) with certain NGOs, however, whereby the officially required reporting is light but an ‘ongoing dialogue’ is maintained throughout implementation. This is done to ease the burden on the partner, while allowing the donor to follow up informally at any time to request more information on a particular issue. Sweden emphasized that, for key NGOs with which they have strategic partnerships, they have reporting *guidelines* rather than *requirements*, and these guidelines are themselves shaped by continuous input from the NGOs. It is unclear (without speaking with NGOs) how the overall level of reporting varies between these different types of agreements.

For their general narrative reporting requirements, donors indicated little change in their policies or approaches over the past five years. Several noted that they have made small annual revisions to various templates but few substantive changes. Interviewees felt that their NGO partners appreciated this consistency.

Donors reported more change in their financial reporting requirements. Canada, UK, and Australia, for example, all noted a slightly increased focus on financial and value-added (value for money) reporting in the last five years. ECHO reconstructed its financial reporting requirements in 2014 in an effort to reduce and simplify these for partners, consolidating multiple supporting documents into one general ledger.

Most donors supply their NGO partners with standard financial statement templates to complete. Some noted that they thought partners appreciate this, as filling in a set template is conceivably simpler than designing a new financial report from scratch.

Overall, with the exceptions of ECHO (noted above) and Italy,<sup>3</sup> the donor agencies interviewed did not believe that many significant changes had been made to their narrative or financial reporting requirements in recent years. Nor did they see them as overly burdensome for partners.

## 4. Frequency of reporting

### 4.1 Public international organizations (PIOs)

For PIOs, donors are widely accepting of an agency's single annual report as sufficient, with ECHO and the US requesting slightly more information. As such, ECHO requires an interim report at the mid-point of a project. For the US, USAID/FFP, and USAID/OFDA formally require quarterly financial reporting, while State/PRM requires quarterly reporting for a few high-risk operations. Both USAID agencies examined here have recently reduced their quarterly reporting standards for UN agencies, to allow for a more flexible and informal "program performance update," as UN partners found frequent formal reporting to be difficult. These updates can be made by email or phone, or at in-person meetings, depending on the context and country team arrangements. Other donors specified in interviews that they may go back informally to request information from PIOs, but this was not in their written guidelines. USAID/FFP also requires PIOs that provide cash-based (rather than in-kind) assistance to complete the same cash-resource reporting templates used by NGOs, which may result in additional quarterly reporting for the public agency. Italy requires four-monthly reporting for bilateral projects, though no such funds were released to PIOs in 2015.

### 4.2 Non-governmental organizations (NGOs)

The US is the only donor whose written guidance specifies quarterly reports for NGOs. Of the remaining donors, about half—Canada, ECHO, Estonia, Ireland, Italy, Japan, Slovenia, Switzerland, and the UK—require interim (i.e., mid-project) reporting. The remaining donors—Australia, Czech Republic, Denmark, Finland, Germany, New Zealand, Norway, and Sweden—require reporting once per year or only at the end of the project. As noted above, however, several donors specified that they maintain a close, ongoing dialogue with their partners and may request information as needed throughout the year.

## 5. Format and time requirements

The narrative templates the research team collected as part of the document review are similar. While some interviewees felt their agency was intentionally light on reporting compared with others, variance in the reviewed guidance was not extreme, with the exception of ECHO, Italy, and the US. Furthermore, some donors (Norway, Sweden, USAID) do not provide any template for narrative reporting. While these donors' guidelines suggest that reports contain certain information, organizations are free to use their own proposal and reporting formats.

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<sup>3</sup> Following the establishment of the Italian Agency for Development Cooperation, Italy is currently overhauling its reporting procedures to incorporate international best practices and recommendations coming from different fora.



A typical reporting template for NGOs is a Microsoft Word document with 10–20 questions broken into a few thematic sections. It predominantly focuses on program and context status; changes between expected and realized outputs; outcomes and impacts; management issues (risk, security, procurement of goods); coordination with others; financial update or summary; cross-cutting quality issues (e.g., gender, resilience, environment); and lessons learned. Most templates require explanations of any changes or adjustments made since the proposal period. Annexes often include a table with information put into a logical framework by line (proposed vs. achieved) as well as financial statements (proposed vs. actual expenditures, receipts, etc.). Differences noted were that a few templates focused on financials and outputs, with fewer questions on quality, while most had several questions on vulnerability, program effectiveness, and cross-cutting quality markers. Italy's narrative template has a slightly different format that is more like a survey, with multiple choice scales and checkboxes as well as areas for narrative response.

The US and ECHO, by contrast, have more-complex formats. ECHO's Single Form is user-friendly in that partners can propose and report using the same template, making the process easier. However, with over 10 sections and 80 questions in the template for possible reporting, their requested information is much more explicitly detailed than others is. The US has slightly different reporting schemes between their three agencies, but all require quarterly updates and a final report. These reports have narrative sections similar to those of other donors, but have an additional focus on technical sectoral tracking and standard indicators. OFDA and FFP do not use templates for NGO or PIO reporting, but rather list reporting requirements in guidance documents. State/PRM uses a standard template for NGO reporting but not for PIOs.

Several donors stressed during interviews that anything described in the proposal must be reported on. It is therefore possible that the reporting templates understate the amount of reporting required. To gauge whether this is true, examining donors' proposal templates would be instructive, as would interviewing recipient agencies (as noted above in the "methods" section), which was outside the scope of this research.

Donors struggled to estimate how much time partners spend on these reports. Some commented that even though it may take some time, the process of reporting should be mutually beneficial, as aid agencies also need to gauge their performance and report results to various internal and external stakeholders. One donor even commented that their NGO partners intentionally propose 12-month projects rather, say, than 11.5-month projects, because they want to receive interim reports from their field teams (that particular donor only requires interim reports for projects over one year).

For PIOs, there was much less discussion and little guidance relating to report formats, and the majority of donors were satisfied with the annual general reports.

## **6. Size of the grant**

Most donors have no difference, formally, in the amount or level of reporting based on the size of the grant or award, for either NGOs or PIOs. Several interviewees specified, however, that extra monitoring and reporting is likely for projects that are larger or otherwise perceived to be higher-risk (or take place in higher-risk contexts). This additional reporting is often solicited on an informal

basis, including by field-based donor representatives. Donors that mentioned this type of informal variance by grant size included Switzerland, the UK, and the US. Many other donors acknowledged that while formal reporting is standard, arrangements may change on a case-by-case (or country-by-country) basis. This applied for both NGOs and PIOs, as several donors noted their ability to follow up on specific areas of interest or concern with PIOs, while still officially accepting their annual report. ECHO had less variation than most, stipulating that decisions to change reporting requirements must generally be approved by headquarters.

## 7. Reporting on donor-identified best practices

Best practice elements are included to some degree in almost all final report templates. A few questions are typically included in the narrative report asking how the element was integrated into the project, how it was measured, and what impact it had. Disaggregated data (e.g., sex, age) is often requested, if relevant to the project.

Gender is the most commonly emphasized cross-cutting issue. Others include protection; resilience; sustainability; environment; disaster risk reduction (DRR); security; capacity building; conflict sensitivity; linking relief, rehabilitation, and development (LRRD); disability; and other vulnerable populations. While some donors require reporting on specific best practices, many have broader language instructing partners to report on any best practices that were both relevant to the project and previously outlined in the proposal. While this style of guidance does not strictly say that gender, for example, must be reported on, interviewees emphasized that a competitive proposal should include evidence that these elements had been carefully considered and mainstreamed.

For most donors, both NGOs and PIOs are required to report on best practices generally, while only NGOs are asked to report on project-specific best practices. ECHO was a notable exception: their quality markers and key results indicators (KRIs) apply for UN projects and non-UN projects alike. All other donors interviewed generally felt that UN agencies had internal standards for such areas and would include these issues in their annual report. Several noted that if many donors wished to see more attention given to a particular area (say, gender) in reporting, donor groups and advisory boards would be able to convey this to the agency.

## 8. Due diligence

The reviewed documents had no formal, written post-award reporting requirements regarding compliance with anti-terrorism clauses. While several donors (US, UK, Australia, New Zealand) included anti-terrorism clauses in their contracts with recipient organizations, which require them to uphold relevant legislation, no reporting was attached to this obligation. The US donor agencies did note in interviews, however, that they generally expect PIO and NGO partners to keep them up-to-date on any situational changes when working in high-risk areas.

Similarly, with the exception of USAID's Partner Vetting System (PVS), which is currently being implemented in several locations<sup>4</sup> and has humanitarian carve-outs to address quick-onset disasters,

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<sup>4</sup> Afghanistan, Guatemala, Kenya, Lebanon, the Philippines, Ukraine, West Bank/Gaza.

the reviewed documents did not require recipient agencies to report on partner vetting. Some donors commented that the obligation to vet local partners lies with the recipient agency, while others recognized it to be a shared responsibility, but still did not collect reporting on it.

Several donors noted that they include anti-corruption issues in their fiduciary assessments when vetting partners, and while they may request some further information from partners, the present research did not cover this topic in detail.

## 9. Indicators

Most donors do not require agencies to report against standard indicators on project outputs or outcomes. In interviews, donors emphasized that different contexts call for different measurements. The majority of donors allow partners to suggest indicators for a project during the proposal phase and mutually agree on the indicators through dialogue and consultation. These indicators often, though not always, stem from global cluster indicators or other recognized humanitarian standards and guidance. Almost all donors interviewed commented that they did not wish to “recreate the wheel,” preferring to let partners use existing indicators (and/or commonly agreed measurements) rather than establish their own set of donor-specific indicators.

Two donors (ECHO and US) do require standard indicators to be reported on. ECHO requires both NGOs and PIOs to submit these, while the US requires them only of NGOs. Both donors also encourage the inclusion of the partner’s own indicators. These donors’ standard indicator lists have been influenced by the IASC cluster indicators registry, but are not identical to them.<sup>5</sup> These donors believe there is value in generating standardized data in order to improve comparability across organizations and contexts and to enhance accountability.

## 10. Conclusions: Opportunities for harmonization

At present, two of the largest donors (ECHO and US) have the most complex reporting requirements, at least on paper. They appear to be the only donors that systematically require additional reporting by PIOs beyond their general annual reports. However, the depth of donors’ reporting requirements as set forth in their written material (as summarized in Annexes 1 and 2) does not necessarily reflect all that is required of recipient agencies. Many donors suggested that they expect additional reporting through other channels such as informal updates and ad hoc requests for information, or based on commitments set forth in a proposal.

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<sup>5</sup> ECHO Key Results Indicators: [http://dgecho-partners-helpdesk.eu/reference\\_documents/start](http://dgecho-partners-helpdesk.eu/reference_documents/start)  
USAID/OFDA standard indicators: [https://www.usaid.gov/sites/default/files/documents/1866/guidelines\\_for\\_proposals\\_2012.pdf](https://www.usaid.gov/sites/default/files/documents/1866/guidelines_for_proposals_2012.pdf)  
USAID/FFP standard indicators: [https://www.usaid.gov/sites/default/files/documents/1866/FFP%20Indicators%20List\\_Revised%2004.13.2015.pdf](https://www.usaid.gov/sites/default/files/documents/1866/FFP%20Indicators%20List_Revised%2004.13.2015.pdf)  
US Department of State Foreign Assistance Master Indicators List: <http://www.state.gov/f/indicators/>  
IASC humanitarian indicators registry: <https://www.humanitarianresponse.info/en/applications/ir>

The donors interviewed stressed that their reporting requirements are derived mainly from a need to be accountable to their governments for the use of funds. While most donor agencies have the discretion of making changes to their reporting requirements without legislation, they appear unlikely to waive the basic requirement that reporting be done against specific projects (for earmarked funds), given the perceived need to account for the specific use of funds dispersed.

Areas of possible harmonization include narrative report templates (which are already broadly similar), output/outcome indicators (many of which are drawn from global cluster indicators), and reporting frequency and timelines. While such steps may not greatly reduce the reporting burden for partners, they could increase efficiency by standardizing parts of the process. A single narrative format for submitting to multiple donors of a single project would be an efficiency gain for NGOs, similar to the application harmonization done by over 500 colleges and universities in the US and Europe in 2007. This could be a potentially useful first step toward further harmonization, for instance common indicators and a means for measuring outcomes across programs and contexts, to better assess the overall humanitarian response. Additional insight regarding ways in which current requirements could be made less onerous and/or more efficient may be gleaned from recipient agencies or NGO documents, such as VOICE's upcoming report on donor conditionalities and ICVA's upcoming report on the impacts of donor reporting on NGO operations.

## Annex 1: Reporting requirements for NGOs

TABLE 1		NGO REPORTING REQUIREMENTS																			
		Not Required		Required for some countries													Required		Not Applicable		
Category	Indicators	Australia	Canada	Czech Rep.	Denmark	ECHO	Estonia	Finland	Germany	Ireland	Italy	Japan	New Zealand	Norway	Slovenia	Sweden	Switzerland	UK	US FFP	US PRM	US OFDA
Overall	Amount of reporting varies with agency's risk rating/level of risk																				
Overall	Reporting requirements vary according to the size of the grant																				
Overall	Level/type of reporting varies depending on type of award (grant vs. contract, or other)																				
Overall	Additional reporting beyond global standards may be required of agencies at discretion of country team																				
Overall	Max. number of pages of the final report, as suggested by donor (if relevant)							5									5	5	2		
Frequency	Number of financial/narrative reports required for projects lasting 12 months	1	2	1	1	2	1	1	1	2	3	2	1	1	2	1	2	2	5	5	5
Frequency	Number of financial/narrative reports required for projects lasting 9 months	1				2	1	1	1	1	2	2	1	1		1	1	2	4	4	4
Frequency	Number of financial/narrative reports required for projects lasting 6 months	1				1	1	1	1	1	2	2	1	1		1	1	2	3	3	3
Format	Agency required to complete a logframe in a donor-specified format																				
Format	Online system is used (required or encouraged) for all reporting																				
Financial	Agency is required to use donor-specified format for budget																				
Financial	Agency is required to comment on efficiency/value for money																				
Assessment	Agency required to specify what assessment methodology was used																				
Assessment	Agency required to specify whether it was a coordinated/joint assessment																				
Assessment	Agency required to specify whether the assessment used direct or indirect sources of information																				
Targeting	Agency required to report on how beneficiaries were targeted, identified, and selected																				
Targeting	Agency required to report on whether certain vulnerable groups were targeted (e.g., infants and young children, pregnant women)																				
Response analysis	Agency required to outline its strategy to choose the response it did and why other strategies were not chosen																				
Monitoring	Agency required to describe what monitoring systems were used																				

TABLE 1		NGO REPORTING REQUIREMENTS																				
		Not Required	Required for some countries		Required	Not Applicable																
Category	Indicators	Australia	Canada	Czech Rep.	Denmark	ECHO	Estonia	Finland	Germany	Ireland	Italy	Japan	New Zealand	Norway	Slovenia	Sweden	Switzerland	UK	US FFP	US PRM	US OFDA	
<b>Monitoring</b>	Agency required to report on the evaluations carried out and their conclusions																					
<b>Impact</b>	Agency required to state the estimated total number of beneficiaries of the intervention																					
<b>Impact</b>	Agency required to state the estimated total number of beneficiaries according to each specific objective/result																					
<b>Impact</b>	Agency required to state the number of beneficiaries disaggregated by gender																					
<b>Impact</b>	Agency required to state the number of beneficiaries disaggregated by age category																					
<b>Impact</b>	Agency required to report on the involvement of beneficiaries in the intervention																					
<b>Impact</b>	Agency required to describe whether the project is or isn't on track and why																					
<b>Impact</b>	Agency required to explain how beneficiary feedback has been used in programming decisions																					
<b>Best practices</b>	Agency required to report on specific (i.e., donor-specified) cross-cutting issues																					
<b>Best practices</b>	Agency required to report on gender																					
<b>Best practices</b>	Agency required to report on human rights																					
<b>Best practices</b>	Agency required to report on environment																					
<b>Best practices</b>	Agency required to report on resilience																					
<b>Best practices</b>	Agency required to report on DRR																					
<b>Best practices</b>	Agency required to report on sustainability																					
<b>Best practices</b>	Agency required to report on good governance																					
<b>Risk management</b>	Agency required to describe how risks (in general) are managed and mitigated																					
<b>Risk management</b>	Agency required to describe how security risks (in general) are managed and mitigated																					
<b>HR and mgmt.</b>	Agency required to report on human resources and management issues																					
<b>Equipment and goods</b>	Agency required to report on the use of equipment and goods (i.e., remaining supplies, impacts, etc.)																					
<b>Partnerships</b>	Agency required to report details on partnership (added value of partner, role of partner, reporting, etc.)																					

TABLE 1		NGO REPORTING REQUIREMENTS																			
		Not Required		Required for some countries																	
		Required		Not Applicable																	
		Australia	Canada	Czech Rep.	Denmark	ECHO	Estonia	Finland	Germany	Ireland	Italy	Japan	New Zealand	Norway	Slovenia	Sweden	Switzerland	UK	US FFP	US PRM	US OFDA
Category	Indicators																				
<b>Coordination</b>	Agency required to report on operational coordination with other humanitarian actors																				
<b>Due diligence</b>	Some form of reporting on anti-terror issues required																				
<b>Due diligence</b>	Agency required to report on partner vetting																				
<b>Due diligence</b>	Agency required to report information on partner organizations																				
<b>Indicators</b>	Agency required to report against specific (donor-provided) indicators/standards																				
<b>Indicators</b>	Agency required to specify the target it intends to reach for each indicator, and report on this																				
<b>Indicators</b>	Agency required to describe the source of verification for achievement of results																				
<b>Indicators</b>	Additional details required for cash assistance																				
<b>Other</b>	Agency required to describe how the intervention contributed to donor’s strategy for humanitarian action																				
<b>Visibility</b>	Agency required to report on what visibility activities were undertaken																				
<b>Visibility</b>	Agency required to provide “success stories” (examples of the positive impact of the intervention)																				

## Annex 2: Reporting requirements for public international organizations (PIOs)

TABLE 2		PIO REPORTING REQUIREMENTS					
		Not Required	Required for some countries				
		Required	Not Applicable	ECHO	US FFP	US PRM	US OFDA
Category	Indicators						
Overall	Amount of reporting varies with agency's risk rating/level of risk						
Overall	Reporting requirements vary according to the size of the grant						
Overall	Level/type of reporting varies depending on type of award (grant vs. contract, or other)						
Overall	Additional reporting beyond global standards may be required of agencies at discretion of country team						
Overall	Max. number of pages of the final report, as suggested by donor (if relevant)		20				
Frequency	Number of financial/narrative reports required for projects lasting 12 months	2	5	5	5		
Frequency	Number of financial/narrative reports required for projects lasting 9 months	2	4	4	4		
Frequency	Number of financial/narrative reports required for projects lasting 6 months	1	3	3	3		
Format	Agency required to complete a logframe in a donor-specified format						
Format	Online system is used (required or encouraged) for all reporting						
Financial	Agency is required to use donor-specified format for budget						
Financial	Agency is required to comment on efficiency/value for money						
Assessment	Agency required to specify what assessment methodology was used						
Assessment	Agency required to specify whether it was a coordinated/joint assessment						
Assessment	Agency required to specify whether the assessment used direct or indirect sources of information						
Targeting	Agency required to report on how beneficiaries were targeted, identified, and selected						
Targeting	Agency required to report on whether certain vulnerable groups were targeted (e.g., infants and young children, pregnant and lactating women)						
Response analysis	Agency required to outline its strategy to choose the response it did and why other strategies were not chosen						
Monitoring	Agency required to describe what monitoring systems were used						
Monitoring	Agency required to report on the evaluations carried out and their conclusions						
Impact	Agency required to state the estimated total number of beneficiaries of the intervention						
Impact	Agency required to state the estimated total number of beneficiaries of the intervention according to each specific objective/result						
Impact	Agency required to state the number of beneficiaries disaggregated by gender						
Impact	Agency required to state the number of beneficiaries disaggregated by age category						
Impact	Agency required to report on the involvement of beneficiaries in the intervention						
Impact	Agency required to describe whether the project is or isn't on track and why						
Impact	Agency required to explain how beneficiary feedback has been used in programming decisions						



TABLE 2		PIO REPORTING REQUIREMENTS					
		Not Required	Required for some countries				
		Required	Not Applicable	ECHO	US FFP	US PRM	US OFDA
Category	Indicators						
Best practices	Agency required to report on specific (i.e., donor-specified) cross-cutting issues						
Best practices	Agency required to report on gender						
Best practices	Agency required to report on human rights						
Best practices	Agency required to report on environment						
Best practices	Agency required to report on resilience						
Best practices	Agency required to report on DRR						
Best practices	Agency required to report on sustainability						
Best practices	Agency required to report on good governance						
Risk management	Agency required to describe how risks (in general) are managed and mitigated						
Risk management	Agency required to describe how security risks (in general) are managed and mitigated						
HR and management	Agency required to report on human resources and management issues						
Equipment and goods	Agency required to report on the use of equipment and goods (i.e., remaining supplies, impacts, etc.)						
Partnerships	Agency required to report details on partnership (such as added value of partner, management of partner, role of partner, reporting by partner)						
Coordination	Agency required to report on operational coordination with other humanitarian actors						
Due diligence	Some form of reporting on anti-terror issues required						
Due diligence	Agency required to report on partner vetting						
Due diligence	Agency required to report information on partner organizations						
Indicators	Agency required to report against specific (donor-provided) indicators/standards						
Indicators	Agency required to specify the target it intends to reach for each indicator, and report on this						
Indicators	Agency required to describe the source of verification for achievement of results (i.e., type of survey, progress reports, statistics, who collects these, how frequently, etc.)						
Indicators	Additional details required for cash assistance						
Other	Agency required to describe how the intervention contributed to the donor's strategy for humanitarian action						
Visibility	Agency required to report on what visibility activities were undertaken						
Visibility	Agency required to provide "success stories" (examples of the positive impact of the intervention on specific individuals or communities)						

### Annex 3: Persons interviewed

<b>Name</b>	<b>Title</b>	<b>Donor/ Organization</b>
Catherine Gill	Director, Department of Foreign Affairs and Trade	Australia
Steve Darvill	Humanitarian Adviser, Department of Foreign Affairs and Trade	Australia
Hong-Won Yu	Deputy Director of Analysis and Funding, International Humanitarian Assistance Directorate, Global Affairs Canada	Canada
Lisa Fry	Senior Program Officer, International Humanitarian Assistance Directorate, Global Affairs Canada	Canada
Bjørn Blau	Head of Section/HCP, Humanitarian Action, Civil Society and Advisors, Ministry of Foreign Affairs	Denmark
Jette Michelsen	Chief Adviser, Ministry of Foreign Affairs	Denmark
Alberto Garralon Perez	Financial Team, Budget and Finance, Legal Affairs and Partner Support	ECHO
Charles Pirotte	Deputy Head of Unity, Budget and Finance, Legal Affairs and Partner Support	ECHO
Daniel Clauss	Policy Officer, Strategy, Policy and International Cooperation	ECHO
Marje Pihlak	Humanitarian Aid Desk Officer, Development Cooperation and Humanitarian Aid Division, Ministry of Foreign Affairs	Estonia
Christiane Kapashi	Assistant Foreign Officer, Humanitarian Aid and Humanitarian Demining, Ministry of Foreign Affairs	Germany
Esther Katharina	Assistant Foreign Officer, Humanitarian Aid and Humanitarian Demining, Ministry of Foreign Affairs	Germany
Cecilia Roselli	Consultant, Humanitarian Financing	ICVA
Lisa Doherty	Deputy Director, Humanitarian Unit, Irish Aid, Department of Foreign Affairs and Trade	Ireland
Guillermo Reyes	Permanent Mission to the UN of Mexico in Geneva	Mexico
Héctor Anotnio Uribe Cerón	Humanitarian Aid Director	Mexico
Rohan Murphy	Development Manager, Humanitarian and Disaster Management, Ministry of Foreign Affairs & Trade	New Zealand
Kristin Hoem Langsholt	Senior Adviser, Section for Humanitarian Affairs	Norway
Dr. Eva Nastav	Humanitarian Aid Officer, Ministry of Foreign Affairs	Slovenia
Rudolf Gsell	Humanitarian Aid, Quality Assurance and Focal Person, Swiss Development Cooperation	Switzerland
Sheila Ahmed	Humanitarian Policy & Partnerships, Conflict, Humanitarian & Security Department, Department for International Development	United Kingdom
Andrew Kent	Senior Humanitarian Policy Advisor, Humanitarian Policy and Global Engagement Division, USAID/ Office of US Foreign Disaster Assistance	United States
Beth Ceryak	Grants Management Services Team, USAID/Office of Food for Peace	United States
Cara Christie	Team Leader for East and Central Africa, USAID/Office of US Foreign Disaster Assistance	United States

Caroline Andresen	Evaluation and Reporting Coordinator, USAID/Office of US Foreign Disaster Assistance	United States
Fruzsina Csaszar	Office of Policy & Resource Planning, Bureau of Population, Refugees, and Migration, US Department of State	United States
Juli Majernik	Grants Manager/Team Leader, Grants Management Services Team, USAID/Office of Food for Peace	United States
Rachel Grant	Division Director, East, Central, Southern Africa, USAID/Office of Food for Peace	United States
Sasha Bennett-Roomipoor	Program Team Leader, Humanitarian Policy and Global Engagement Division, USAID/Office of US Foreign Disaster Assistance	United States
Magali Mourlon	Program Coordinator	VOICE

## Annex 4: Interview guide

1.	Name/title/years worked for the agency/remit (specifically humanitarian or broader?)
2.	Document review [Any clarification questions regarding the material received]
3.	<b>Trends:</b> Have any major changes taken place in the following areas of your reporting requirements, in the last five years? What precipitated the change?
3.1	Type of <b>financial reporting</b> required
3.2	Type of <b>narrative reporting</b> required (outputs/outcomes/impact)
3.3	Level of detail required in reports
3.4	Overall <b>amount</b> of reporting and/or time required to prepare it (if known)
3.5	<b>Frequency</b> of reporting: How often are partners required to report? Does this vary by grant size/type?
3.6	<b>Format:</b> Use of different templates, online forms/portals, etc.
3.7	<b>Size of the grant:</b> Whether reporting requirements vary according to the size of the grant
3.8	Reporting on donor-identified <b>best practices</b> (gender, resilience, security, disaster risk reduction (DRR), capacity building, etc.)
3.9	<b>Due diligence:</b> Requirements on partner vetting and other anti-terrorism clauses
4.	Which of the above were mandated by legislation, and which are at the discretion of the donor agency?
5.	<b>NGOs and UN agencies:</b> What are the major changes between NGOs and public international organizations with regards to reporting requirements (in the above areas)?
6.	<b>Indicators:</b> Are organizations required to report on specific indicators? How/why were these selected? Are they aligned with other sets of indicators, such as those used by the global clusters?
7.	<b>Issues raised by funded organizations:</b> Have the organizations funded by your donor agency raised concerns or problems with any of the reporting requirements?
8.	<b>Harmonization:</b> Are there particular areas where you think there may be opportunities for harmonization between donors?