

# Donor and Implementing Partner Reporting Evaluation

Findings, Good Practices and Lessons Learned



# Introduction

**Background**

Unitar is a global organization that provides humanitarian assistance and support to vulnerable populations in over 100 countries. The organization's mission is to improve the lives of the most vulnerable by providing them with the resources and support they need to survive and thrive.

**Purpose and Scope**

The purpose of this evaluation is to assess the effectiveness of Unitar's reporting processes and systems, with a focus on the timeliness and accuracy of the data provided. The scope of the evaluation includes the following areas:

- Reporting processes and systems
- Data collection and management
- Reporting frequency and timeliness
- Data accuracy and completeness
- Reporting format and presentation
- Reporting accessibility and transparency

**Methodology**

The evaluation was conducted using a mixed-methods approach, including interviews with Unitar staff, review of reporting documents, and analysis of reporting data. The data was collected from a sample of 10 countries, representing a range of geographical locations and types of humanitarian assistance.

**Factors and root causes**

The evaluation identified several factors and root causes that contribute to the challenges faced by Unitar in its reporting processes. These include:

- Lack of standardized reporting formats and systems
- Inconsistent reporting frequency and timeliness
- Data collection and management challenges
- Reporting format and presentation issues
- Reporting accessibility and transparency challenges

**Timeline of the reporting process**

The timeline of the reporting process is as follows:

1. Data collection and management
2. Reporting frequency and timeliness
3. Data accuracy and completeness
4. Reporting format and presentation
5. Reporting accessibility and transparency

**EVALUATION FINDINGS**

**Effectiveness of Reporting**

**Reporting processes/systems/mechanisms**

**Lessons from other UN Organizations**

**Concerns for late reports and donors' flexibility**

**UNITAR**

- Only 20 per cent of donors reviewed agreed-upon reports on time, and those focused on financial reports (71% of financial cycle closed).
- Most donors did not perceive delays as high priority.
- Donors' reports were **incomplete** or **inaccurate**.
- UNITAR reports are well-organized and transparent.
- Participation in the flexibility of deadlines can vary based on individual donor expectations and their specific internal requirements.

**IPs**

- Only 30 per cent of UNITAR personnel interviewed shared concerns for late reporting.
- UNITAR's concern is more focused on the **process of creating the financial reports** rather than on their engagement with the IPs.

**Effectiveness of Reporting**

**Definition "Timely Reporting"**

- Absence of institutional definition, but included when defining "Reporting".

**Also included practice communication during the reporting process, ensuring transparency, accountability, flexibility and confidence in accurate results.**

**IPs**

- Frequency and terms of the reports
- Timeliness of the reports
- Accuracy of the reports
- Completeness of the reports
- Transparency of the reports

**UNITAR**

- Timeliness of the reports
- Accuracy of the reports
- Completeness of the reports
- Transparency of the reports

**Compliance of expectations**

**UNITAR**

- Donors' expectations on the quality and level of engagement of donors by donors.
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**UNITAR personnel have demonstrated an understanding of these requirements and a willingness to support their implementation.**

**Adherence to deadlines**

**UNITAR**

- 100% compliance in financial reports, but no deadline for the reporting in the PPR portfolio.
- 100% compliance in reports on topics to be reported on time.
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**Donors' compliance in reporting on time**

**UNITAR's compliance in reporting on time**

## Background

- Board of Auditors (BoA) finding on delays of narrative and financial reports from days to months
- BoA recommended to evaluate the strengths and effectiveness of the current reporting structure, mechanisms and practices in place

## Purpose and Scope

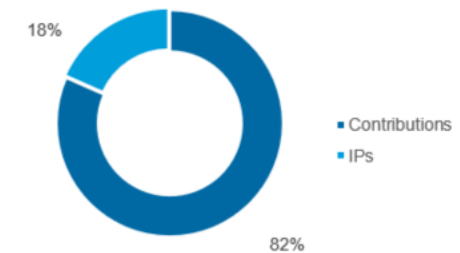
- To better understand and address the underlying reasons for the delays in the reports submission, identify the current practices, challenges and develop recommendations to reduce delays in reporting to donors and from IPs to UNITAR.
- Donor and IP narrative and financial reporting
- During the period from January 2020 to October 2024

## Methodology

### Mixed methods approach

- PTT project database: 1,197 contributions and grant-out. 73 sampled.

Figure 1 - Proportion of agreements recorded in the PTT as of 31 October 2024



- Stakeholder mapping: UNITAR personnel, donors, IPs, other UN organizations
- Desk review: internal policies, frameworks and templates, ODVs, data from PTT
- Surveys (3): response rate of 29% UNITAR personnel, 18% donors, 24% IPs
- Interviews (38)

### Limitations

- In the scoping phase: PTT data.
- In the data collection phase: timing for data collection, accessing stakeholders (contacts and turnovers), recall bias.
- Broader Evaluation Scope: might overlook case-specific variations.



- **Effectiveness of Reporting**
- **Reporting processes/ systems/ mechanisms**
- **Lessons from other UN Organizations**

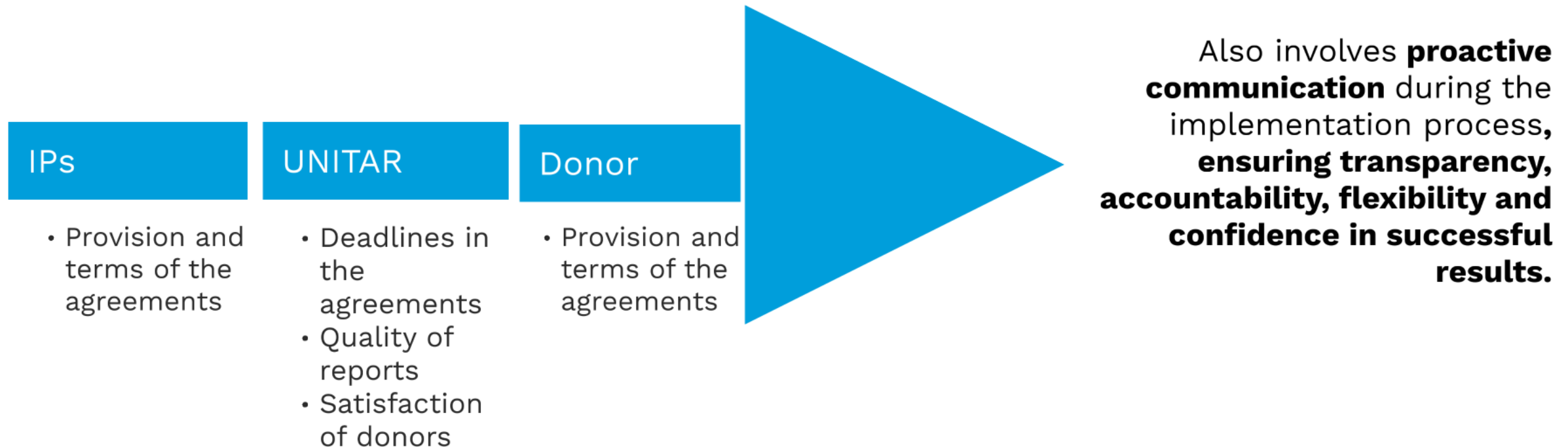




# Effectiveness of Reporting

## Definition "Timely Reporting"

- **Absence of institutional definition**, but included when defining "Reporting".



# Adherence to deadlines

- 248 narrative or financial reports not submitted yet for uploading on the PTT platform.
- While narrative reports are typically submitted on time, financial reports often face delays due to the internal processes required for their finalization.

Figure 9 - Adherence to reporting deadlines set in the agreements, survey results from donors and UNITAR personnel

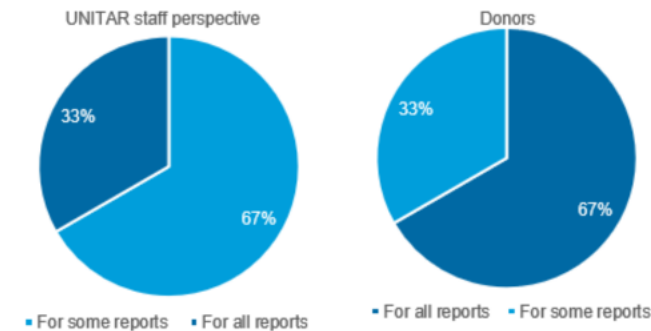
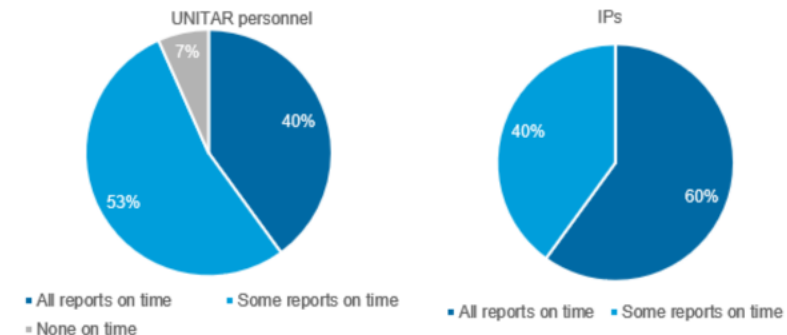


Figure 10 - Percentage of IPs meeting reporting deadlines as reported by surveyed UNITAR personnel and IPs



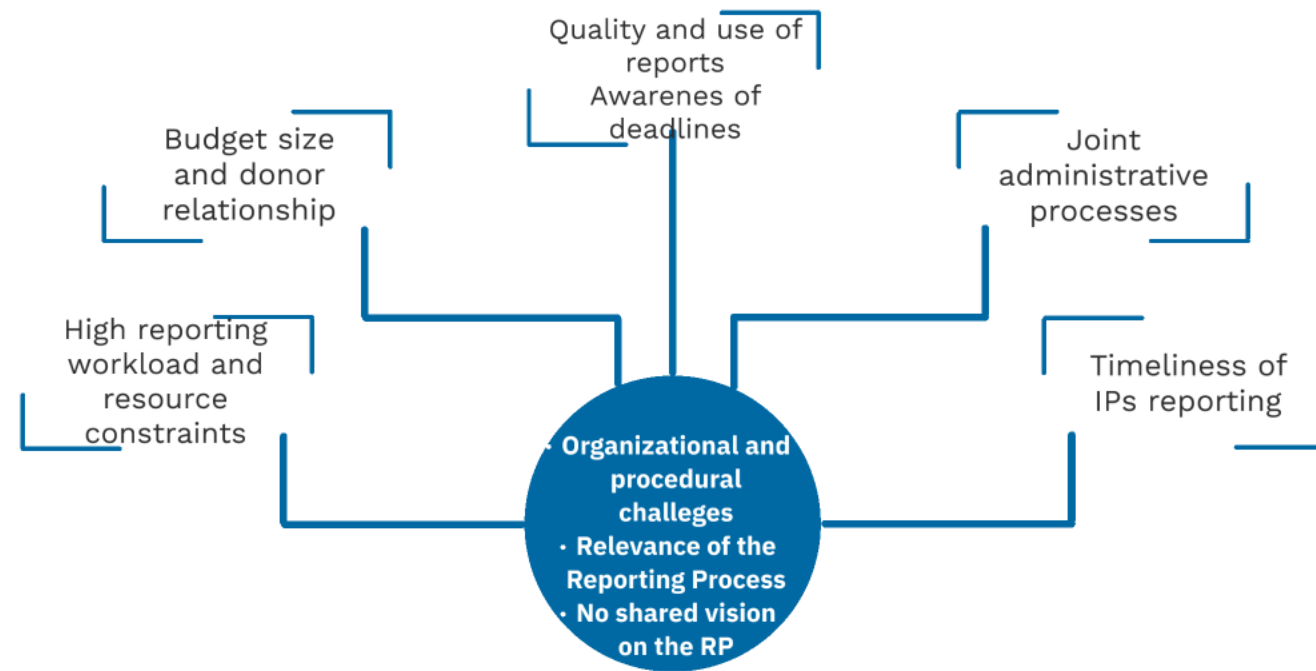
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## Factors and root causes



### Timeliness of IPs reporting:

- Socioeconomic development
- Access to funds
- Unclear guidelines or reporting requirements
- Internal bureaucracy
- Data gathering challenges



# Concerns for late reports and donors' flexibility

## UNITAR

- Only **22 per cent of donors** interviewed expressed concerns about late reports, and these focused on financial reports only (**end of financial cycle closure**)
- Most donors did not perceive delays as highly problematic when **communicated in advanced**.
- UNITAR reports are well-prepared and transparent.
- Perceptions on the flexibility of deadlines can vary based on individual donor expectations and their specific internal requirements.

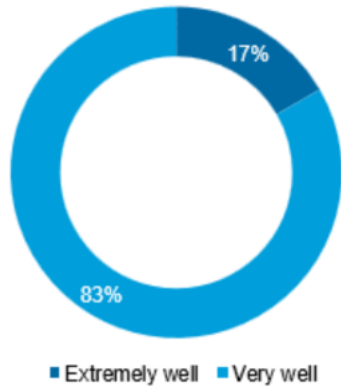


## IPs

- Only **25 per cent** of UNITAR personnel interviewed shared concerns for late reporting.
- UNITAR's concern is more focused on the **process of creating the financial** reports rather than on their engagement with the IPs.

# Compliance of expectations

Figure 17 - UNITAR's reports meeting donor's expectations

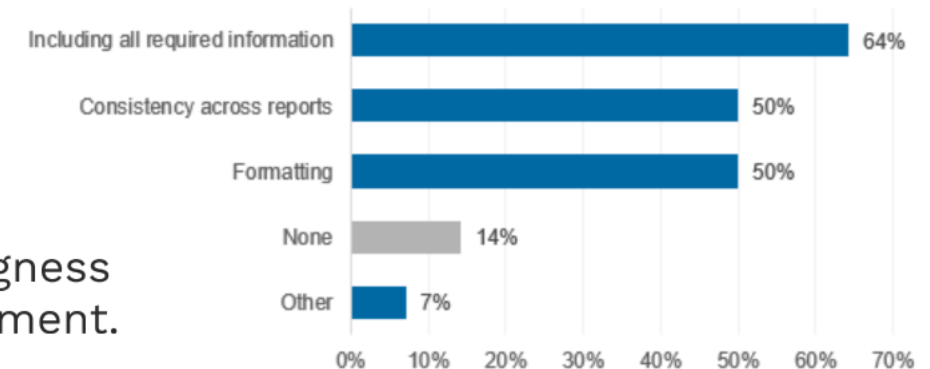


## UNITAR

- Positive insights on the quality and level of engagement of UNITAR by donors.
- Challenges: maintain consistency across the reports, reporting on higher level results, adhere to the format and reporting in line with budgeted expenditures, and too detailed reports



Figure 19 - Challenging areas of IPs reporting quality as perceived by UNITAR personnel



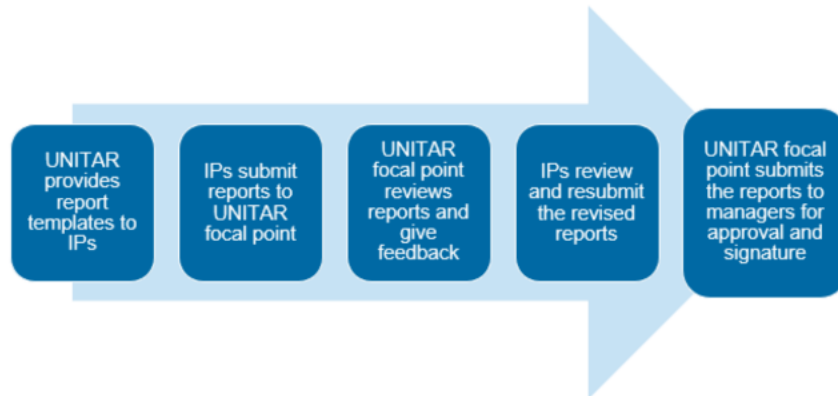
## IPs

- UNITAR personnel have demonstrated an understanding of these weaknesses and a willingness to support their improvement.

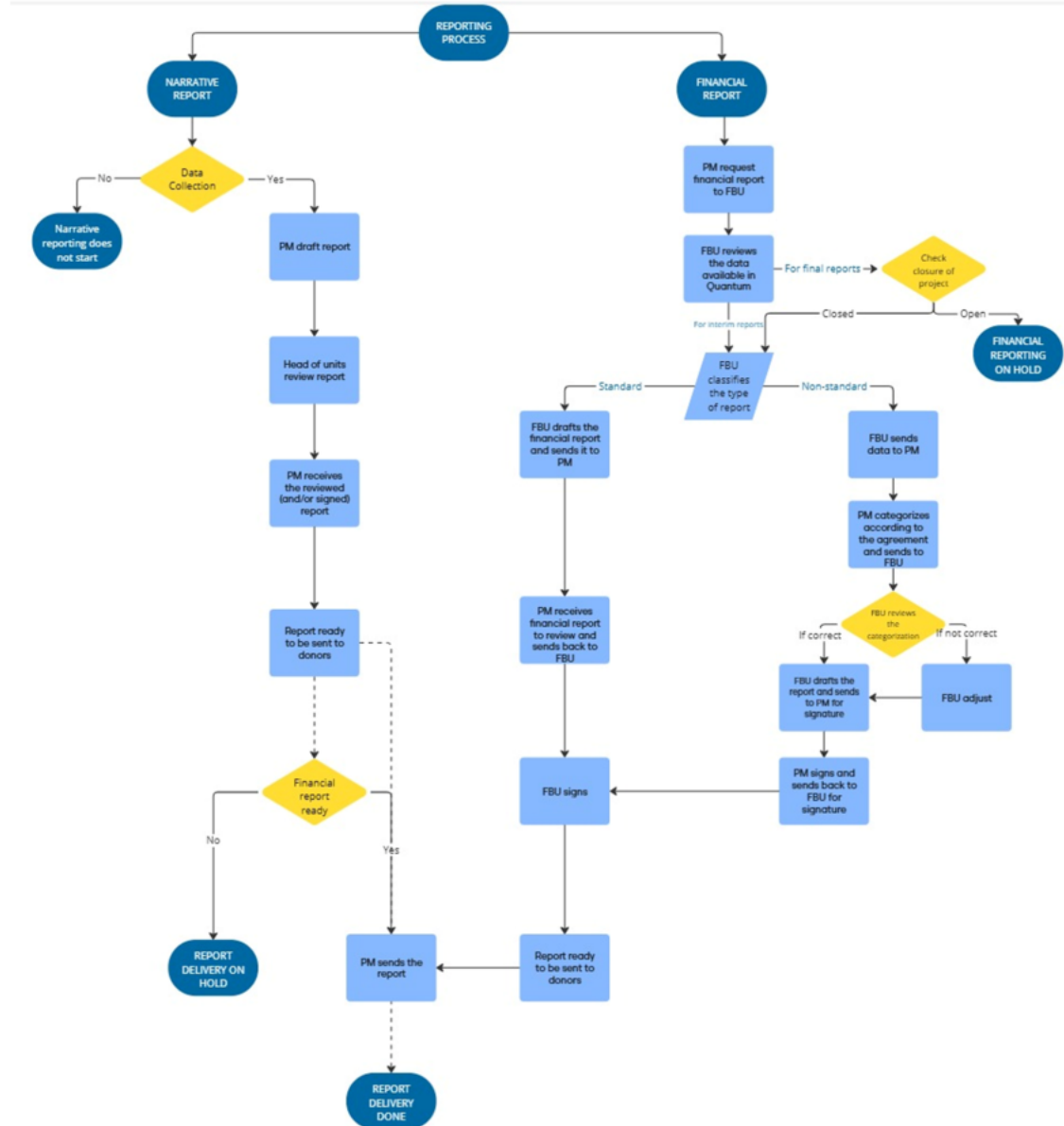
# Reporting processes/systems/mechanisms

## Clarity and structure of the process

Figure 22 - Narrative and financial reporting processes between UNITAR and IPs



- A structured process with clear responsibilities exists within each programme unit for drafting narrative reports, less clarity for financial reports.





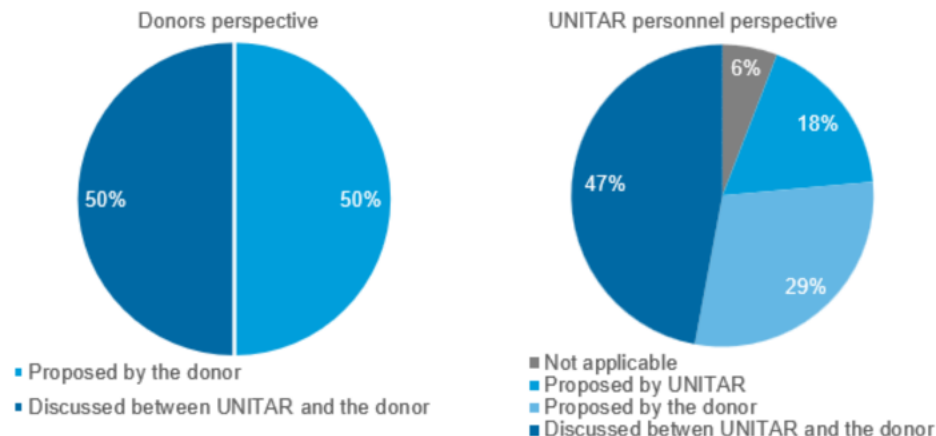
## Resources to meet reporting obligations

UNITAR has resources in place to support the fulfilment of formal reporting obligations, including templates, the Quantum platform, EMS, M&E systems, and dedicated focal points for financial and administrative tasks. However, these resources are not uniform across all units

IPs interviewed possess adequate resources, in terms of staff and monitoring and control systems, to meet reporting obligations, but their practices and procedures might differ from those set by the UN and not aligned to UNITAR policies, e.g., evaluation policy for narrative reporting.

## Negotiation of reporting requirements

Figure 25 - Settlement of reporting requirements between UNITAR and the donor, according to survey respondents



## Mechanisms

### Donor reporting

UNOSAT: Kick-off meetings, internal deadlines, M&E for narrative report, financial report drafts.  
HO: Quality assurance team

### IPs reporting

PTP: on in-country officer  
GCP: grant-outs 6 months before donors reporting

# Practices from other UN organizations

- **FAO**
- **IOM**
- **ITC-ILO**



# Conclusions

UNITAR has made strides in improving its reporting processes, further efforts are required to address underlying organizational and procedural challenges to achieve greater timeliness and efficiency in donor and IP reporting

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## Short-term (0-6 months) For improving timeliness of financial reporting



1. FBU should provide additional guidance/training to programme units on financial aspects of donor and IP reporting.

2. UNITAR managers should enhance collective understanding on how timely and accurate reporting supports organizational goals, donor trust and partnership development.

3. If not already done, UNITAR managers should assign specific reporting tasks (e.g. in job descriptions/terms of reference) to project personnel or designate reporting focal points to strengthen accountability with reporting requirements.



## Medium-term (6-12 months)

**Assign a KPI and report annually on timeliness and monitor feedback from donors.**



4. UNITAR management should identify a key performance indicator for donor and IP reporting timeliness and report annually on it as part of its annual KPI reporting to the Board of Trustees. This indicator could also be measured at the Division or Programme Unit levels.



5. UNITAR should deploy an annual donor pulse survey as a recurrent and structured feedback mechanism on donor satisfaction on UNITAR reporting, including timeliness in respecting deadlines, report quality, relevance of the reports to their organizations, and usability while identifying areas for improvement. Additionally, the survey should gather insights into how donors utilize UNITAR's reports, fostering greater institutional awareness of reporting relevance.



## Medium-term (6-12 months)

**The evaluation also identified the need to enhance the quality of reports, particularly those reports received from IPs.**





6. UNITAR Programme Units should further increase guidance and support to IPs with limited resources on reporting, e.g. smaller organizations, IPs located in countries in special situation, etc. This could include institutional strengthening, training on monitoring, evaluation and reporting, automating reminders for reporting to implementing partners directly or ensure forwarding of PTT reminders, etc.

7. UNITAR should further enhance the quality of narrative reports, including using innovative reporting methods. This could include:

- Presenting the results with a more analytical perspective, considering the outcome and output levels.
- Building on robust project documents that provide a good basis for reporting.
- Ensuring narrative reporting frequency and depth is commensurate with budget size.
- Including a stronger link between the narrative and financial reports, explaining changes in resource allocation and financial progress.

# Lessons Learned



- Open communication about timelines and expectations helps build mutual understanding and trust.
- Adapting to the specific donor requirements and recommendations is key for successful project implementation and reporting.
- A focal point in the country is essential for follow-up, communication and the strict compliance with deadlines of the IFCs.
- Selecting appropriate implementing partners is key for complying with reporting requirements.
- Regular check-ins, capacity-building initiatives, providing clear instructions and consistent feedback to the teams improve the timeliness and quality of reports.
- Flexibility and patience in light of coordination challenges foster better collaboration across the units.
- Monitoring the financial expenditures for appropriate project implementation and timely closing of operations is key for obtaining the financial reports on time.



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