

Terms of Reference

Evaluation of Donor and Implementing Partner Reporting

Background

1. The United Nations Institute for Training and Research (UNITAR) is a principal training body of the United Nations (UN) aiming to enhance the effectiveness of the UN in achieving its main objectives through training and research. UNITAR's mission is to develop the individual, institutional and organizational capacities of UN Member States and other stakeholders through high-quality learning solutions to improve decision-making and support actions at the national level to overcome contemporary challenges. UNITAR's work includes various thematic areas, regions and target groups, training, research and other services in advancing global development objectives.
2. Over the years, the number of projects and other initiatives delivered in pursuance of this mission have increased significantly and with it, the number of narrative and financial reports issued and submitted to donors and from implementing partners (IPs) to UNITAR.
3. The Joint Inspection Unit (JIU) found in its [Review of donor-reporting requirements across the United Nations system \(JIU/REP/2017/7\)](#) that the number of reports on an annual basis often runs into hundreds and even thousands for many UN organizations and that in addition, informal or 'soft' reporting (such as additional information, supporting documentation, briefings, email updates or field visits) is requested by donors. The JIU identified ways to improve donor reporting, better address donor needs and requirements, and enhance the standing of the United Nations system as a responsive and valuable partner.¹
4. In 2024, in conjunction with its review of compliance with reporting requirements, the United Nations Board of Auditors observed late reporting from UNITAR to donors and from IPs to UNITAR.² Given the Institute's project-based character, it is important to understand and address the underlying reasons for the delays and better understand current practices and develop recommendations to reduce delays in reporting.

¹ The JIU also issued reports on the Review on the management of implementing partners in United Nations system organizations (JIU/REP/2013/4, JIU/REP/2021/4), although no specific findings related to IP reporting were raised in the reviews.

² United Nations. Financial Report and Audited Financial Statements for the year ended 31 December 2023 and Report of the Board of Auditors (A/79/5/Add.5). Paragraph 54 of the report states: "The Board recommends that UNITAR evaluate the strength and effectiveness of the current reporting structure, mechanisms and practices in place and develop a formal corrective action plan to reduce the risk of late reporting." Paragraph 86 of the report states: "The Board recommends that UNITAR conduct a review of its current control and monitoring mechanisms, identify the root causes of late and pending reports from implementing partners, and develop an action plan to address these gaps." The International Organization for Migration (IOM) underwent an audit focusing on donor reporting and assessed the risk exposure and risk management of the donor reporting process, in order to ensure that these are well understood and controlled by the responsible managers and units involved in the processes. See here: iom.int/sites/g/files/tmzbd1486/files/about-iom/audit/pa201702-donor-reporting.pdf

Purpose

5. In accordance with the recommendations contained in the [report of the Board of Auditors](#), the purpose of the evaluation/review is to assess the strength and effectiveness of donor and IP reporting, including the current reporting structure and monitoring mechanisms and practices in place, with a focus on the drivers and barriers of timely reporting. In particular, the evaluation will seek to:
 - a. identify factors/root causes for delays in reporting;
 - b. determine if there is a correlation between the delayed reporting and such factors such as project budget, duration, number of reports required, IP/programme capacity, IP/programme approaches, quality, donor expectations/requirements, additional informal reporting requirements, and use of reports (by UNITAR and donors, e.g. as a resource mobilization or as an accountability tool);
 - c. explain reasons for the potential variation across programme units;
 - d. formulate recommendations/corrective action plan with a view to improving the timeliness of reporting; and
 - e. formulate good practices and lessons learned.

Scope

6. The scope of the evaluation includes donor and IP narrative and financial reporting during the period from 2020 to September 2024.³ The evaluation will also include a benchmarking exercise to assess reporting practices and mechanisms against those of other UN organizations.

Principal questions

Effectiveness in timely reporting

- a. *How is timely reporting defined/understood by UNITAR, donors and IPs?*
- b. *To what extent do UNITAR and IPs adhere to reporting deadlines?*
- c. *What factors explain timely adherence to reporting obligations, including variables such as budget size, reporting frequency/reporting load, consequences of late reporting, IP/programme capacity, clarity of roles, quality of reports, and the intended use/purpose of reports?*
- d. *What are the root causes that explain noncompliance with reporting obligations?*
- e. *To what extent do reports meet the expectations of donors (and of UNITAR for IPs)?*
- f. *To what extent have donors (and UNITAR for IPs) expressed concerns for late reports?*
- g. *To what extent does UNITAR adapt to changes in reporting requirements and can flexibility in timely reporting be reasonably tolerated and if so, under what conditions?*

Reporting processes/systems/mechanisms:

- a. *To what extent do UNITAR and IPs have a clear, structured process to ensure timely reporting?*
- b. *Do UNITAR and IPs have adequate resources (staff, tools and monitoring and control systems) to meet formal and, if applicable, informal reporting obligations?*
- c. *To what extent are reporting requirements negotiated with donors (and between UNITAR and IPs) in the preparation of agreements?*
- d. *What mechanisms help ensure timely preparation and submission of reports?*

Practices from other UN organizations

³ 2024 data may be partial given that the evaluation is initiated in 2024.

- a. *What are the mechanisms and good practices in other United Nations entities⁴ for ensuring timely reporting to donors and from IPs?*
- b. *What actions have other entities taken to strengthen timely donor and IP reporting?*

Human rights, gender equality and women empowerment (GEEW) and social inclusion

7. The evaluation will incorporate human rights, gender, disability and equity perspectives in methodology, data collection and findings, particularly by involving women and other disadvantaged groups subject to discrimination.

Data collection

8. Data collection will include the following:
 - Desk review, including narrative and financial reports to donors and from IPs, Project Tracking Tool reporting statistics
 - Surveys deployed to stakeholders (UNITAR, donors and IPs)
 - Interviews and focus group discussions with key stakeholders, including sampled donors, IPs, UNITAR Project Managers and other key project personnel, and stakeholders from other UN entities responsible for overseeing donor and IP reporting.

Analytical approach and methodology

9. The evaluation will involve exploratory descriptive analysis, using primary and secondary data available. The secondary data may be culled from UNITAR donor and IP reports and findings from similar studies (including those identified by Artificial Intelligence and validated by the evaluation team).
10. The evaluation is to be undertaken in accordance with the UNITAR [Evaluation Policy](#), [the operational guidelines for independent evaluations](#) and the [United Nations norms and standards for evaluation](#), and the [UNEG Ethical Guidelines](#).

Deliverables

11. The evaluation will provide the Institute with the following outputs:
 - A report presenting the findings, recommendations, good practices and lessons learned (including an action plan)
 - A presentation of the report to UNITAR Programme Management.

Evaluation management

12. The evaluation will be conducted and managed by the Planning, Performance Monitoring and Evaluation Unit (PPME).
13. The Manager of PPME reports directly to the Executive Director of UNITAR and is independent from all programme units. According to the UNITAR Evaluation Policy, in due consultation with the Executive Director/programme management, PPME issues and discloses final evaluation reports without prior clearance from other UNITAR Management or functions. This builds the foundations of UNITAR's evaluation function's independence and ability to better support learning and accountability.

⁴ Entities comparable in size or funding nature or working in the training and research area will be privileged.

Indicative time frame

14. The evaluation is expected to be completed within a three-month period, as provided in the below indicative timeframe.

Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	October 2024				November 2024				December 2024				January 2025			
Initial scoping/design																
Data collection & analysis																
Presentation of emerging findings																
Draft report and comments																
Report finalization																
Final report																
Presentation of findings to UNITAR Management																

Communication/dissemination of results

15. The final report will be shared with all stakeholders and will be posted on UNITAR's online, public repository of evaluation reports.

Evaluator ethics

16. Those conducting and managing the evaluation ("evaluators/evaluation managers") should not have participated in the development of narrative or financial reports or have a conflict of interest with the evaluand. Evaluators/evaluation managers shall sign and return a copy of the code of conduct under Annex F prior to initiating the assignment and comply with [UNEG Ethical Guidelines](#).