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Harmonizing Reporting Pilot

Mid-Term Review

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REPORT
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This review details the experiences with and results of the "Harmonizing Reporting Pilot" up to its mid-point. The Harmonizing Reporting Pilot is an international reform pilot which seeks to simplify the reporting of humanitarian activities by testing a standardized template. Supported by 12 donors and 23 partners across three pilot countries (Iraq, Myanmar and Somalia), it is the first time such a system-wide reform takes place. The initial results are encouraging: the new template is appreciated for its accessible language and one third of users feels it saves time. Yet the review also shows areas for improvement: the new standardized template is not as widely used as it could be and the initial "one-size-fits-all" approach has its limits. As a result, adjustements to the template and further guidance on how to use it are necessary.

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The author is thankful for comments by Lea Moser (German Federal Foreign Office), Jeremy Rempel (ICVA) and Julia Steets (GPPi) on an earlier draft.

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At the World Humanitarian Summit in May 2016, humanitarian actors committed to the "Grand Bargain," a sector-wide reform to improve the effectiveness and efficiency of humanitarian action. One of the Grand Bargain's priorities is to harmonize and simplify reporting requirements to donors so that it becomes simpler, more efficient, and less bureaucratic. To work toward this commitment, a group of donors and partners agreed to pilot a new reporting template in Iraq, Myanmar and Somalia from June 2017 onwards. The new reporting template, called "8+3 template" because of the number of questions it asks, seeks to establish a standardized and simplified approach to project reporting. Employing a single, easy-to-use template across donors promises a lighter workload for partners and local staff involved in reporting. It is the first time such a reform on simplifying reporting takes place.

This review assesses the benefits and drawbacks of the 8+3 template as well as its effects on simplifying and harmonizing donor reporting at the mid-point of the pilot. It is based on more than 30 interviews with pilot participants and other experts on reporting, as well as an analysis of standardized feedback given on 183 reports using the 8+3 template. While the initial results are encouraging, the evidence collected so far can only show tendencies and does not allow for a conclusive assessment of the 8+3 template or the pilot itself. This is left for the final review of the pilot in June 2019.

Initial Results

Template users value the simplification in language: At this point, feedback on the 8+3 template is generally positive and most pilot participants find both the questions suggested in the 8+3 template and the additional guidance well-worded and easy to follow. Interviewees further stressed that the simplified template is particularly beneficial to local staff or local partners who are oftentimes at the frontline of project report preparation. Questions and the guidance offered are easier to understand for non-native English speakers.

The 8+3 template saves time: The majority of those who have used a version of the 8+3 template not only appreciate the simplified language but also suggest that completing a report based on the 8+3 template has taken them equal (46%) or less time (30%), compared to the old reporting format of the same donor.

It is too early to find evidence of a positive harmonization effect: At this point, it is not possible to determine the harmonization effects of the 8+3 template because too few partners had received versions of the 8+3 template from different donors. Too little data exists to make a credible assessment. However, many interviewees predict a number of potential benefits if a single template is used across multiple donors. These benefits include, among others, more clarity on donor information needs, less need for training on individual donor requirements, and easier learning across projects both for donors and partners.

Limitations of the 8+3 Template

Despite the generally positive views on the 8+3 template, partners have pointed out a number of limitations and problems. Beyond feedback particular to individual donor templates, two larger issues stand out: First, there was criticism regarding the suitability of certain questions, the order of questions, and the level of detail suggested by the 8+3 template. Second, template users partly questioned the appropriateness of the template for different types of projects or programs. Regarding short-term projects with a duration of up to six months, users felt that the 8+3 reporting template is too detailed. Other users found the template to be too "project-oriented" for longer-term framework programs that often report more broadly about activities and impact and try to give a big picture. This feedback shows the skepticism and reservations of aid organizations about the viability of a single template for activities ranging from short-term and rapid onset projects to longer-term programs.

Recommendations

Based on the feedback collected, this review makes a number of recommendations to strengthen the pilot and improve the 8+3 template. Most critical for a successful pilot is a broad and consistent uptake of the 8+3 template by all the donors and partners that committed to the pilot. It is the responsibility of participating donors to reflect on their pilot engagement and ensure that there is no gap between committments made and changes to the reporting practice. Donors and partners should also jointly seek to maximize the number of eligible projects in each pilot country by periodically reviewing which projects should be included in the pilot. It is the co-convenors' responsibility to remind the pilot participants about their commitments and ensure any help is provided so that the donors and partners honor their committments. More specific communication around the pilot is also necessary.

Donors who have already developed their templates based on the 8+3 standard should take note of the feedback this review provided on their template separately. In some instances, adjustments are necessary. Critical in this regard is the similarity of the question wording to the original 8+3 template. Much of the potential of simplification and harmonization is lost when donors make even slight changes to the question wording. Donors should review their templates against the original 8+3 template and seek to match the wording. Finally, template users wish for more flexibility on report length and the level of detail.

Beyond this, the review points out a number of more general recommendations concerning the template. These include the need to further simplify the template language and edit the template with non-native English speakers as the primary users in mind. In addition to simplifying language, the co-convenors should ensure that further template guidance is developed that informs pilot participants on how to apply the template for different types of projects and programs. An additional cash question — developed in close collaboration with the Grand Bargain work stream on cash — would also increase the reach of the template.

Introduction

At the World Humanitarian Summit in May 2016, humanitarian actors committed to the "Grand Bargain," a sector-wide reform to improve the effectiveness and efficiency of humanitarian action. *The Grand Bargain – A Shared Commitment to Better Serve People in Need* specified ten areas, called work streams, where donors and partners work hand in hand to improve the way humanitarian assistance is planned and delivered. Each work stream is led ("co-convened") by one donor government representative and one humanitarian agency or organization to facilitate change and to ensure commitments are upheld.

Work stream nine, "Harmonizing and simplifying reporting requirements," is tasked with making the narrative reporting of humanitarian activities (e.g., projects and programs) simpler, more efficient, and less burdensome.[1] It is a reaction to the ever-growing demands on partners for extensive project reporting and a recognition that improvements are both desirable and possible. As the International Council of Voluntary Agencies (ICVA) reports in their 2016 study *Less Paper, More Aid*: "an NGO working in six countries estimated they would be submitting a report every 24 hours. Another case study pointed to the fact that across 8 months within 1 regional project, field staff spent over 1000 man-hours on reporting activities not agreed to in the contract, involving 12 staff." For many NGOs participating in the pilot, this example matches their own reporting experience. One partner receiving funds from a UN organization explained that they write weekly reports to their donor, which each requires one full day of work. This is in addition to monthly reports, quarterly reports, mid-term and final reports as well as ad hoc requests. These examples show that reporting has become overly time-consuming and often duplicative, unnecessarily forcing organizations to allocate more and more staff for reporting tasks. It is critical to address this.

Simplified and harmonized reporting is not just about easing administrative burdens for the sake of it. It is a prerequisite for a greater localization of humanitarian assistance, meaning that local humanitarian actors take on a leading role in the planning, delivery, and reporting of donor-funded humanitarian assistance. Making gains in localizing humanitarian assistance is another Grand Bargain commitment and a central aim of most donors. Administrative requirements, in particular highly complex and diverse reporting requirements, often prevent greater efforts of localization and tie up time and energy that would be better spent on the response itself. Simplified and harmonized reporting is thus a means to an end, not an end in itself.

Co-convened by the German Federal Foreign Office and ICVA, the central activity of work stream nine is to harmonize and simplify reporting by introducing a common template. In 2016 and 2017, the Global Public Policy Institute (GPPi) supported the work stream in developing a harmonized template called the "8+3 template" after the

1 A harmonization of financial reporting is not part of work stream nine. The simplification and harmonization of financial reporting currently falls under work stream four ("Reduce duplication and management costs with periodic functional reviews") led by Japan and UNHCR.

number of questions it includes. In June 2017, donors and partners committed to pilot the template in Iraq, Myanmar, and Somalia. It is the first time such a sector-wide reform on simplifying and harmonizing reporting takes place.

This mid-term review reports on the process and results up to the mid-point of the pilot project in June 2018. It assesses the pilot process and analyzes donors and partners' experiences with the 8+3 template to guide the work stream co-conveners as well as the pilot participants in making informed decisions on how to proceed further with this reform, how to improve the implementation of the commitments made, and whether to adopt any changes to the 8+3 template to increase its harmonization potential.

Methodology

This review is based on a systematic analysis of standardized feedback on the 8+3 template as well as extensive discussions with pilot participants and other experts on reporting.

GPPi analyzed the written feedback provided by pilot participants as part of their reports based on the 8+3 template. Partners participating in the pilot were asked to answer four evaluation questions about the template at the end of each report. These questions were about (a) the time it took to complete the report, (b) whether the partner submitted reporting based on the common template to other donors, (c) if the questions were suitable, and (d) if additional information beyond the report was requested. The author coded the answers to these questions and aggregated results to allow for descriptive statistics on the feedback provided by the partners. In total, 183 reports that included answers to these questions were received by June 25, 2018 and are included in the analysis.

In addition to analyzing report feedback, the author conducted more than 30 semi-structured interviews during visits to Kenya (April 18 to 24, 2018) and Myanmar (April 29 to May 5, 2018) as well by telephone and/or Skype (to cover Iraq). Interviewees included a broad range of stakeholders, selected based on their exposure to the 8+3 template, their close involvement in the pilot as a donor or partner, or because of their expert knowledge on humanitarian reporting.

Limitations

Despite the extensive data collected for this review, the mid-term assessment of the Harmonizing Reporting Pilot still faces limitations.

First, the overall level of experience by donors and partners with the new 8+3 template at the mid-point of the pilot is smaller than expected. Feedback on the template is limited because some donors delayed, for different reasons, the introduction and roll-out of the 8+3 template. This reduced the number of 8+3 reports partners completed by June 25, 2018. In addition, projects initiated in 2017 or earlier were asked to switch to the 8+3 template after their initial agreements were completed. Not all potential projects were able to do so. Due to those project timelines, projects were only able to use the 8+3 template right from the beginning from 2018 onwards.

Second, not all partners completed the template evaluation questions for each project report or did so only insufficiently. While this limits the confidence with which assertions can be made, the level and quality of the data is nonetheless sufficient to draw initial conclusions on the pilot.

Finally, since this is a mid-term review, it is too early to conclude whether or not the intended results of the Harmonizing Reporting Pilot and the 8+3 template have been reached. A conclusive assessment is explicitly not the purpose of this review. In addition, it is important to acknowledge that the author and GPPi are themselves closely involved in the pilot and that this is not an independent review. GPPi developed the 8+3 template, has produced accompanying guidance for the template, and acts as a resource for technical questions pilot participants may have about the template.

Background to the Harmonizing Reporting Pilot

The Harmonizing Reporting Pilot is a response to the first of the three Grand Bargain commitments on better reporting, which seek to: (1) “simplify and harmonize 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” (commitment 9.1); (2) “invest in technology and reporting systems to enable better access to information” (commitment 9.2); and (3) “enhance the quality of reporting to better capture results, enable learning and increase the efficiency of reporting” (commitment 9.3).

The first of these three commitments reflects the view — widely shared within the humanitarian community — that project reporting is often duplicative, overly bureaucratic, and time-consuming, despite its importance for accountability, advocacy, learning, and good project management. Recent studies, such as the *Donor Reporting Requirements Research* by Humanitarian Outcomes (February 2016), *Donor conditions and their implications for humanitarian response* by the Inter-Agency Standing Committee (IASC) Humanitarian Financing Task Team (April 2016), and *Less Paper, More Aid* by the International Council of Voluntary Agencies (April 2016), identified the primary causes of inefficiencies in the reporting process and of the large volumes of paperwork. These are: a multiplicity of standards; system complexity; duplication and redundancy; and the high frequency and overall volume of reporting. In other words, many implementing agencies feel they have to write too many overly detailed reports based on multiple standards which are largely duplicative. As a remedy, the Humanitarian Outcomes and ICVA studies suggested, among other things, a standardized reporting format to harmonize reporting across donors.

The Harmonizing Reporting Pilot has taken up this recommendation and the German Federal Foreign Office commissioned GPPi in 2016 to assess current reporting templates and develop a harmonized reporting template that includes the most common relevant questions asked by donors. In November 2016, GPPi published a study with an initial suggestion for a new reporting template based on a cross-analysis of 21 final or interim reporting templates from 19 bilateral donors. The suggested template consists of up to eight core questions and up to three additional questions that donors should ask. This 8+3 template is now being piloted by participating donors in Iraq, Myanmar and Somalia for a trial period of two years, ending in May 2019. In addition to the new template, ICVA facilitates a community of practice on project reporting alongside the Harmonizing Reporting Pilot to develop a core group of practitioners capable and willing to change reporting practices in their own organizations and inform them about good practices.

The second Grand Bargain commitment on better reporting, "investments in technology," is not part of the pilot. The third commitment, "better quality of reporting and more learning," is also not at the center of the work stream but indirectly addressed through simplified and harmonized reporting and through the community of practice facilitated by ICVA.

The Specifics of the 8+3 Template

The 8+3 template is based on the most common questions to which humanitarian donors require answers in mid-term and final project reports. The English-only template has two parts: The first consists of up to eight baseline or core questions that cover standard issues about which donors usually request information and includes questions on "Overall Performance," "Measuring Results," "Affected Persons," or "Risk Management." The second part consist of up to three additional questions that can be chosen from a list of six possible questions. These questions can cover issues which donors may wish to receive information on, but which are generally not required by every donor. These questions include, among others, "Value for Money/Cost Effectiveness," "Visibility," "Coordination," or "Implementing Partners." All baseline and additional questions are accompanied by guidance explaining in detail what information is required for each question (see Annex II for the questions asked in the 8+3 template).

The 8+3 template is a modular template that seeks to provide flexibility by allowing donors to develop their own reporting templates to fit their respective needs. Donors may, for instance, chose to ask fewer questions than suggested by the 8+3 template. The 8+3 template is essentially a pick-and-choose approach and the number of questions in the 8+3 template is the maximum donors should request. In extreme cases, a donor may wish to only ask a single question from the 8+3 template and would still be "compliant" with the 8+3 standard. The opposite would be a template that asks all eight baseline question as well as three of the additional questions. Such a template would also be compliant.

Designed with such a modular approach in mind, the 8+3 template seeks to improve humanitarian reporting by making it more simple, flexible, predictable, and replicable.

1. **Simplicity:** The template can reduce the overall amount of information requested by humanitarian donors from partners and limits reports to a core set of questions. Furthermore, it standardizes the information requested by using simple language and providing unambiguous guidelines for the questions.

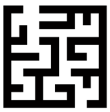
2. **Flexibility:** The template allows donors the flexibility to adapt their own templates for both short-term and longer-term projects by choosing those questions that satisfy their information needs from the pre-determined list of 8+3 questions.

3. **Predictability:** The template covers a set of system-wide questions that make the requested content predictable and largely similar for those reporting on humanitarian projects.

4. **Replicability:** The template gives users the opportunity to more easily transfer information from one project report to multiple other project reports. This is possible when questions are formulated in the same way across donors.

At this point, it is also important to highlight that the suggested 8+3 template addresses some but not all issues that implementing agencies see as challenging in the area of reporting. Through a harmonization of questions and question guidelines, the harmonized reporting template can primarily address the multiplicity of standards but it can do little about duplicative reporting as well as a potentially high volume and frequency of reporting (Table 1). The German Federal Foreign Office, ICVA and GPPi acknowledged this inherent limitation of the 8+3 template when conceptualizing the Harmonizing Reporting Pilot.

Table 1: Reporting Challenges and Expected Reach of the 8+3 Remplate

Challenge	Elements	Addressed by the 8+3 Template?
Multiplicity of Standards/System Complexity		
	• Multiple standards across portfolio	YES
	• Large amount of information requested	YES
	• Complex language and unclear instructions	YES
	• Multiplicity of standards for one project	YES
Duplication and Redundancy		
	• Duplication in NGO reports	POSSIBLY
	• Duplication in UN reporting and artificial reporting	POSSIBLY
	• Redundancy between donor reporting and coordination mechanisms	NO
	• Streamlining proposal to reporting cycle	NO
Frequency and Volume of Reporting		
	• Increased informal reporting demands	POSSIBLY
	• Heavy supporting documentation and accompanying requirements	POSSIBLY
	• High frequency and volume (length) UN reporting	POSSIBLY
	• Bespoke reporting required of UN more frequently	NO
	• High frequency bilateral donor reporting	NO

Preparation of the Harmonizing Reporting Pilot

The timeline of the Harmonizing Reporting Pilot can be separated into an exploration phase that assessed the possibilities of harmonizing donor reporting, followed by a preparation phase ahead of the formal launch of the pilot.

The exploration phase mainly included the GPPi study on different reporting requirements and the development of a simplified reporting template. This was completed through a workshop in Berlin on March 24, 2017, hosted by the German Federal Foreign Office and ICVA, to introduce and define the objectives and outcomes of the pilot project together with interested donors and NGOs. The preparation phase saw the work stream co-conveners sending multiple guides to committed donors and partners as well as interested stakeholders between March and June 2017. The aim was to inform them about the upcoming launch of the pilot and ways of engaging in it. These guides included detailed descriptions of the purpose of the pilot, the timeline, and the requirements to participate as well as contact details for further information.

Internally, the German Federal Foreign Office, ICVA and GPPi agreed on a division of labor for the pilot. The German Federal Foreign Office agreed to lead the dialogue with donors and the UN (where the UN is a donor), while ICVA is leading the dialogue with NGOs and the UN (where the UN is a partner) as well as establishing an international community of practice around reporting. GPPi was tasked with providing advice on the 8+3 template on an ad-hoc basis and with reviewing the pilot at the mid- and final point.

Following these preparations, and after bilateral discussions with donors and partners about joining the pilot, the Harmonizing Reporting Pilot was formally introduced to the different signatories of the Grand Bargain on May 19, 2017. The official kick-off date of the pilot was June 1, 2017.

Pilot Participants and Pilot Countries

As of June 11, 2018, eight donor countries, nine UN organizations and 16 NGOs have formally joined the pilot in different capacities (Table 2 below). While they represent a number of major donors as well as influential partners, other important donors and international organizations have not (yet) joined the pilot. "Joining" the pilot refers to a formal commitment, made on behalf of the organization, to issue an 8+3 template for a select number of projects (which designates them as "donors") or to report to funders using such a template (which designates them as "partners"). In some instances, a pilot participant may be both a donor and a partner at the same time. This is the case if an organization sub-contracts local organizations to implement projects on their behalf while at the same time being a recipient of funds from bilateral or multilateral donors. An example of such a dual role is UNHCR, which both provides and receives grants (e.g., through the Central Emergency Response Fund). In this particular case, UNHCR developed their own 8+3 template version as a donor but also received a template when reporting on projects as a partner.

Table 2: Pilot Participants

Donors	Governments (8 donors)	UN Agencies (4 agencies)
	Canada	OCHA
	Germany	UNHCR
	France	UNICEF
	Italy	WFP
	Norway	
	Switzerland	
	Sweden	
	United Kingdom	
Partners	**Non-Governmental Organizations (16 NGOs)**	**UN Agencies (6 agencies)**
	ACF	FAO
	ACTED	ILO
	Deutsche Welthungerhilfe	IOM
	Handicap International	UNFPA
	INTERSOS	UNHCR
	Johanniter International	UNICEF
	NRC	WHO
	CARE	
	DRC	
	IRC	
	Lutheran World Federation	
	Médecins du Monde	
	Norwegian People's Aid	
	Oxfam	
	Save the Children	
	World Vision	

While these donors and partners agreed to participate in the pilot, they do so with different levels of intensity. Some donors participate in all pilot countries and have included a large number of projects while others are more selective and apply their 8+3 template in only one pilot country or only in a limited number of projects. Some donors have also excluded specific projects or programs in the pilot countries from reporting using the 8+3 standard. However, the overall tendency for donors is to participate in all pilot countries and across all projects they have with the partners listed above.

In addition to the potential combinations of donors, partners and pilot countries listed below (Table 3), UNHCR introduced their version of the 8+3 template across all their partners in the pilot countries. OCHA went a step further and introduced their version of the 8+3 template across all Country-Based Pooled Funds (CBPFs) as well as all projects financed by the Central Emergency Response Fund (CERF). This significantly increases the volume of projects issuing reports based on the 8+3 standard. Other donors, such as WFP, also experiment with using the template outside of the pilot countries.

Table 3: Pilot Countries and Potential Donor/Partner Combinations[2]

IRAQ	Donors	Partners	
	Canada Switzerland Germany Norway Sweden Italy France UNHCR OCHA	ACF ACTED Deutsche Welthungerhilfe Handicap International Johanniter International NRC CARE DRC IRC Lutheran World Federation	Médecins du Monde Norwegian People's Aid Oxfam Save the Children World Vision FAO IOM UNFPA UNHCR UNICEF WHO
MYANMAR	**Donors**	**Partners**	
	Germany Norway Sweden Italy France UNHCR OCHA	ACF ACTED Deutsche Welthungerhilfe Handicap International Johanniter International NRC CARE DRC IRC	Lutheran World Federation Médecins du Monde Norwegian People's Aid Oxfam Save the Children World Vision FAO IOM UNFPA UNHCR
SOMALIA	**Donors**	**Partners**	
	Germany Norway Sweden Italy United Kingdom France UNHCR OCHA	ACF ACTED Deutsche Welthungerhilfe Handicap International INTERSOS Johanniter International NRC CARE DRC IRC	Lutheran World Federation Médecins du Monde Norwegian People's Aid Oxfam Save the Children World Vision FAO IOM UNFPA UNHCR UNICEF

Pilot Implementation

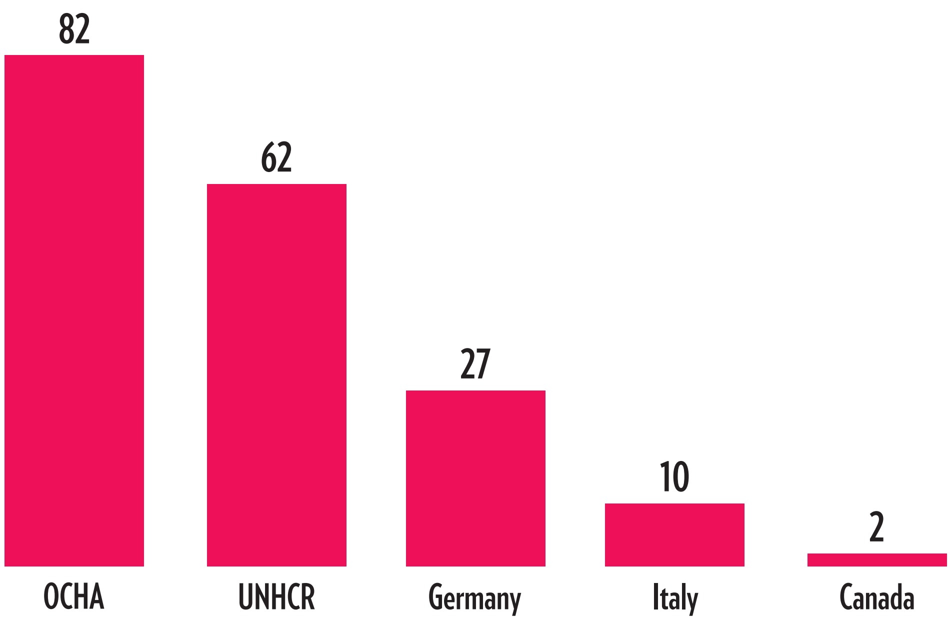
The Harmonizing Reporting Pilot formally began on June 1, 2017. As of June 25, 2018, the governments of Canada, Germany, Italy, Norway, Sweden, and Switzerland as well as OCHA (both for CBPFs and for CERF), UNHCR, and WFP have developed their own reporting templates based on the 8+3 template. Missing at this point are templates from the United Kingdom, UNICEF as well as France (who only recently joined the pilot as a donor).

2 An important caveat: it is generally not the case that every donor listed in each country has projects with every partner. Moreover, even if a donor generally funds a project partner in one of the pilot countries, this does not necessarily lead to inclusion in the pilot at this point. This is due to delays by some donors in developing their version of the 8+3 template or because the timeline of humanitarian projects in the pilot countries has not yet required a report.

In general, the process of creating reporting templates based on the 8+3 template has been uneven. While a few pilot participants were able to develop their templates quickly and early on, others required more time to issue their templates and share them both with the co-conveners as well as their partners in the pilot countries. Judging from the conversations the work stream co-conveners had with the different pilot participants, a number of reasons explain those delays: First, some donors required more information on how to develop their own 8+3 template and select the projects receiving the new reporting template. Secondly, some donors engaged in more extensive internal consultations on their draft template, which took more time than expected. Thirdly, in some instances it appears that not all donors had enough internal buy-in from senior management or were lacking a dedicated focal point driving their organization's engagement in the pilot. In each case, the co-convenors and GPPi sought to provide additional information to the pilot participants, review draft 8+3 templates, and remind pilot participants about their commitments.

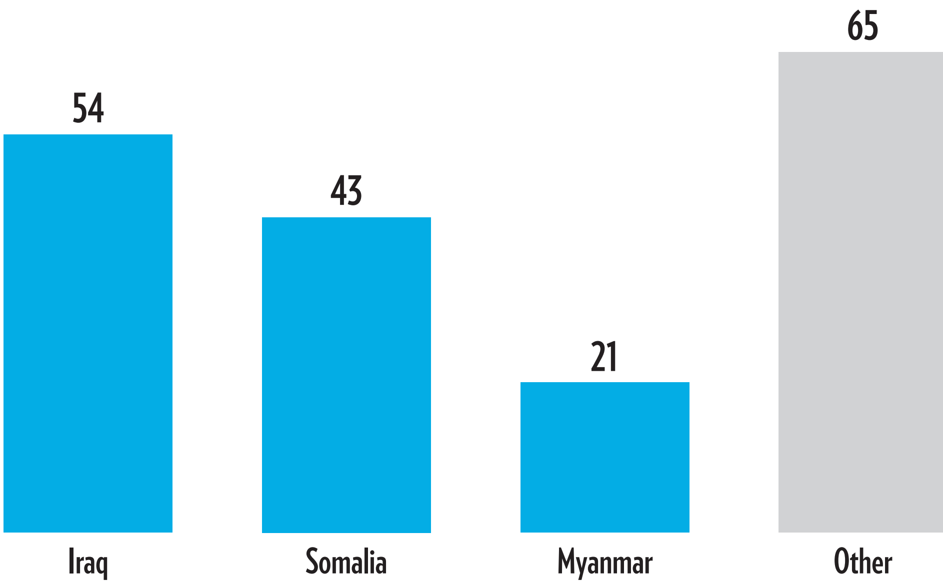
While such delays ought to be expected given the nature of this bureaucratic reform, the delays reduced the overall number of reports that can be considered in this mid-term assessment of the pilot. As of June 25, 2018, 183 reports exist that include feedback on the specific evaluation questions. These 183 reports cover projects funded by Canada, Germany, Italy, OCHA, and UNHCR. Switzerland also received reports based on their new template, but these reports unfortunately lack answers to the evaluation questions and cannot be considered. The graphic below shows the total number of reports that include feedback received per donor (Figure 1).

Figure 1: Distribution of Reports Across Donors



Out of those 183 report that include feedback, 118 reports are from the three pilot countries. The other 65 reports are from partners funded by OCHA and from a diverse set of countries such as Afghanistan, South Sudan, Turkey, or Yemen, among others (Figure 2).

Figure 2: Distribution of Reports Across Pilot Countries



Feedback on the 8+3 Template(s)

The following section details the views of donors and partners on the 8+3 template and whether or not it achieves the goals of simplifying and harmonizing reporting requirements. The section has three parts: First, it considers feedback on the template and to what extent it simplifies project reporting. Second, it discusses the 8+3 template's ability to harmonize donor reporting. Third, it highlights limitations of the 8+3 template.

Overall, the feedback on the 8+3 template(s) is positive. Many interviewees who have done reporting based on the 8+3 standard gave some variation of the assessment that it "is a good template" (a UN organization) and "simple and straightforward compared to other existing templates" (international NGO, Kenya), and that "it covers all the information necessary for a good report" (international NGO, Kenya). Written feedback included in the reports largely echoes these sentiments: "all of the questions are useful and important" (on the UNHCR template); "the template is quite comprehensive and allows to provide a clear overview of the work implemented" (on the Italian template); or "this template is just about the right scope and it includes all that is necessary for interim reporting. Well balanced and not too extensive" (on the German template).

Feedback by donors receiving reports based on the new template is also largely positive. The quality of the reports has not deteriorated but either stayed the same or even improved. Most donors who gave feedback on the question of report quality suggested that the template allows partners to provide a clear overview of the work implemented as well as the challenges and achievements. Some also stated that reports are now provided more often within set deadlines.

Simplified Language is of Critical Importance

Template users particularly appreciate and acknowledge the simplification of the language. Interviewees find the questions suggested in the 8+3 template generally well-worded and easy to follow. Considered even more important is the additional guidance on each question, which interviewees also appreciate for being clear and concise.

Interviewees from across pilot countries repeatedly stated that the simplification of the language brought by the 8+3 template greatly reduces the complexity of reporting. Interviewees stressed that the clear and concise questions as well as the question guidance are particularly beneficial to local staff preparing input to reports or making first drafts themselves. This was a recurrent theme across most interviews with NGOs who either rely on local partners or on their own local staff in the implementation of their projects — the standard way of working in all three pilot countries.

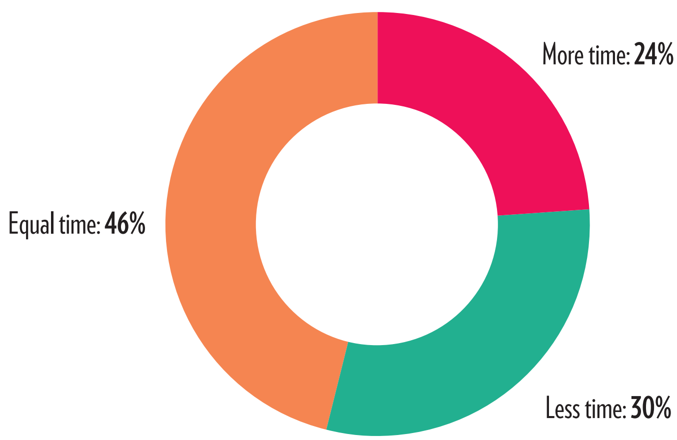
Two factors are relevant in this regard: First, many interviewees stressed that local staff often lack the language skills to easily understand the questions and which information is required by donors. Reporting templates often lack precision or use complicated and overly technical language. As a result, what information is needed and at what level of detail is unclear. As a representative from a local organization in Myanmar explained, with some templates "questions are difficult to understand," which in turn "makes it a big headache for local staff to write reports." Second, even if the questions are understood, putting the answers down on paper is challenging: "writing in English is the biggest problem" because most local staff do not have the skills to write in a foreign language. The same interviewee from Myanmar further explained that this results in most of his staff being afraid of writing reports. This is detrimental to the high-quality reports expected by donors. It also increases the internal back and forth necessary to deliver reports to donors because answers have to be clarified or rewritten. This eats away time which could otherwise be spent on implementation, beneficiary engagement and other important aspects of effective humanitarian assistance.

Additionally, most local organizations across the humanitarian sector have to deal with a high staff turnover and those with the necessary knowledge and language skills to do reporting well often move to higher-paid positions with international NGOs. This leaves a skills gap at local organizations, despite the relative ease of recruiting new staff members. The constant staff turnover and often stagnating levels of English writing skills that come along with it are a reality and its effects on reporting should not be underestimated. While the 8+3 template cannot change language skills or address issues of staff turnover, the template does make it easier to understand the questions and is seen as an important help to local organizations doing the bulk of reporting. In this regard, the 8+3 template is an important step forward.

It Takes Less Time to Report

The majority of those who have used a version of the 8+3 template not only appreciate the simplified language but also suggest that completing a report based on the template has taken them equal or less time, compared to the same donor's old reporting format. Specifically, slightly less than one third of the partners said that using the new 8+3 template has taken them less time compared with the previous formats (Figure 3).

Figure 3: Time it Took to Complete a Report Based on the 8+3 Template



This encouraging feedback has different reasons, with simplified language being one of them, as discussed above. Another reason given by partners is that some donors now accept English reports. While, for instance, Germany and Italy previously only accepted German or Italian reports respectively, they now allow partners to report in English in the pilot countries. This saves the translation of the report and the associated internal processes to organize the translation as well as assess and clear the translated report. Additional reasons partners have given for spending less time on reporting are the clarity of the instructions as well as the order of questions, which makes it more structured and thus easier to complete. While these are important benefits, it is at this point not possible to attribute time savings to the use of the same or largely similar template by multiple donors, because too few partners had the opportunity to report to different donors using the same or a similar template. However, this is where the biggest savings of a harmonized reporting template are expected.

Despite this positive feedback, one quarter of the template users suggested that the new reporting based on the 8+3 template took more time. Given the ambition to simplify reporting requirements, this result is problematic. Pilot participants gave two reasons to explain the increase in time taken. One reason given is that the template is new and that it simply takes time to adapt to a new format. Feedback from a partner operating in Iraq summarizes this pattern well: "Since for us it was the first time using this template to report to our donor, it took us a little bit longer than usual to develop material for and fill it out. However, we are convinced that in the future it will not take us more time using this template over the old template." Whether or not familiarity with the template will lead to less time being spent on completing the report cannot be verified at this point. It is thus critical to question those that now report more time-consuming reporting about their experience at the end of the pilot.

Another reason given as to why reporting based on the 8+3 template took more time is that the 8+3 version required more detail than previous reports to the same donor, thus taking more time to collect and organize the requested information. This is not necessarily problematic if the longer formal reports offset some of the informal request for additional information. However, whether such an effect exists cannot be determined.

Effects of Harmonization

Judging from the feedback presented in the previous section, the simplification of reporting requirements can be generally regarded as on track. The available information on the harmonization effect of the 8+3 template is less detailed. Harmonization is hereby understood as the use of a (very) similar template by partners to report to different donors.

At this point, it is unfortunately not possible to determine the harmonization effects of the 8+3 template because too few partners had received versions of the 8+3 template from different donors. In other words, the template is still not used widely enough to have observable harmonization effects. Only nine out of the 118 reports coming from the three pilot countries included in this review are from partners that also had to submit a report based on the 8+3 template to more than one donor. This is a mere 7 percent and too little to allow for a credible assessment of the harmonization effects.

As a result, most partners who have completed reports based on the 8+3 standard at this point view it as just another template.

Despite the lack of data, many 8+3 template users see potential for significant effects if it were used by more donors:

- A sector-wide use of the 8+3 standard would allow partners to transfer information from one report to another more easily. While most interviewees strongly discourage a copy-and-paste approach to save time, they see a value in having a similar template from multiple donors if projects are very similar in terms of their timing, location, scope, and setup. In those instances, interviewees see a possibility of sharing the same information on issues such as context, risks or exit strategies with multiple donors.

- While there are arguably only a few instances where the scenario outlined above is applicable, most interviewees emphasized that the real value of a harmonized template is that (local) staff know what is expected by each donor when they require information on issues such as accountability to affected populations or coordination, to name just two examples. Staff would know the information requirements for all donors if a harmonized template were used across donors. As a consequence, interviewees expect less time needed for internal revisions and generally higher quality reports in shorter time.

- Another tangible benefit of a widely used and standardized template mentioned by interviewees are fewer needs for training and capacity-building. At this point, many of the NGOs participating in the pilot invest a significant amount of time and money in training their (local) staff about report writing. These trainings usually focus on individual donors and their templates as well as what information they require in project reports. Interviewees stressed that a harmonized template would end the need for such donor-specific trainings and would also allow NGOs to bundle resources for trainings and potentially hold them jointly.

- Another benefit a harmonized reporting template can bring is in the areas of learning and project management. A harmonized template makes it easier for partners to compare projects across donors and to analyze specific issues such as coordination or risk management across projects because information on each project would be available in a standardized format. While most partners have their own internal knowledge management systems, the additional benefit of a harmonized reporting template is the improved comparability of projects. Along these lines, a harmonized reporting template could also ease the sharing of information at the cluster level and thus help facilitate coordination at country level. Information across projects provided in a largely similar way can help cluster leads in the analysis and information gathering and can, for instance, potentially facilitate situation reports.

- Lastly, consortia co-funded by several donors also benefit from harmonized reporting. While it is usually the case that the consortium lead provides a single report to all funders, an NGO operating in Somalia explained that setups exist where the consortium lead has to report to each donor individually. This tends to be the case when consortia are project-oriented and when funding is earmarked for specific deliverables within a stipulated time frame. In such cases, donors require reports for the specific activities that they have funded and usually require these reports to be based on their own template. This creates significant work, in particular "because everyone interprets differently what information is required for each section," which, as an NGO working in Myanmar explained, makes the reporting of consortia "a particular type of hell." It is easy to see that a standardized template used by all consortium funders would significantly lower the administrative costs of such reporting.

Altogether, the perceived benefits of a harmonized reporting template are clear and specific. Yet, given the lack of data on each of these hypothetical benefits, it is, at this point, not possible to determine if the 8+3 template is able to achieve them.

Limitations: One Size Does Not Fit All

While the 8+3 template is generally viewed positively, considered useful due to its simplified language, and expected to significantly reduce the workload around reporting if used widely, pilot participants have also voiced criticism. Three issues stand out: First, there is criticism of individual donor versions of the 8+3 template. Second, participants voiced more general criticism regarding the 8+3 template, concerning the suitability of certain questions, the question order, and the level of detail required. Third, they criticised the appropriateness of the template for different types of projects or programs. Each issue is discussed in detail below.

Donor Versions of the Template Elicited Different Feedback

At this point, partners have used 8+3 templates from Canada, Germany, Italy, Switzerland, UNHCR, and OCHA for reporting. Feedback on these donor templates varies significantly, which is a consequence of their selection of questions as well how the template is used. In general, partners who had to previously report in German or Italian appreciate that they can now report in English. They report substantial time savings because no translations are necessary anymore and because local staff can more easily participate in the reporting process.

Another point mentioned is the length and level of detail requested by different donors. When donors maximize the questions they ask, partners suggest fewer questions or a selection of questions that corresponds to the type of report requested (e.g., whether it is a monthly update or a final report). Overall, it is important for donors to be mindful of the specific circumstances of each project and use the flexibility that the 8+3 template offers to minimize the reporting burden while simultaneously receiving the information they require.

Improvements Can Be Made to the Main Template

Beyond the feedback on donor templates, users also provided more general feedback about the 8+3 template. The feedback and suggestions for improvement can be grouped into categories of (1) question order, (2) question clarity, (3) level of requested detail, and (4) template length.

1. Concerning the question order, a few users made comments on the order of questions and suggested a more linear order moving from program activities to outputs and outcomes. This would then be followed by lessons learnt and the more contextual information such as coordination or exit strategies. Other users felt that some information that belongs together is needlessly split up in the current format. It was for instance suggested to merge Q3 ("Measuring Results") with Q2 ("Changes and Amendments"), or that Q2 comes after Q3.

2. Users provided more critical comments on question clarity. While the template is appreciated for its simplicity and easy language compared to other reporting templates, users felt that the questions can be made more precise by simplifying the language further and by clearly distinguishing the questions from one another. It was felt at times that the same information was required in different sections. As a user explained, "it is always difficult if the same things are asked in different ways multiple times." The 8+3 template ought to be checked carefully for redundancies. This concerns in particular Q1 ("Overall Performance") and Q3 ("Measuring Results"), which users felt are too close to each other: "the difference between question 1 and question 3 was not entirely clear." Furthermore, some users felt that the question and the guidance for Q3 ("Measuring Results"), Q9 ("Value for Money/Cost Effectiveness"), and Q13 ("Activities or Steps Towards Implementation") were confusing and not clear enough. Such ambiguity tends to lead to more ambiguous or duplicative answers.

3. In terms of the level of detail requested, users focused mostly on Q3 on "Measuring Results." Here, some users suggested having an additional descriptive section on results as an opportunity to discuss activities for which no dedicated indicator exists, and to inform in greater detail about some of the activities, outputs, or outcomes. Beyond Q3, users also suggested changes to Q6 on "Risk Management," arguing that the question is more suitable for a project proposal: "For the risks section, it would make more sense to focus on the identification and description of new risks which were not identified in the proposal, rather than asking for the same risks again." On Q7 ("Exit Strategy and Sustainability"), a user felt that this question largely leads to generic answers, "in particular with short-term humanitarian projects where sustainability is only a minor issue."

4. Finally, some template users voiced concern about the length of the template and, surprisingly, found the word limit often too restrictive. They suggested more space to explain their activities in detail or at least more flexibility, depending on whether it is a final report or just an interim update. As one user explained,

"it is not always good to have short reports because you cannot showcase well what you have done." The suggested word length was often interpreted as the maximum allowed length.

Users Questioned the Appropriateness of the Template for Different Types of Projects or Programs

Many template users felt that the 8+3 template is not suitable for reporting on all types of humanitarian activities. While the 8+3 template seems appropriate for projects with a duration of around 6 to 12 months, users suggested that it is both difficult to use for rapid-onset projects with a short timeframe as well as for larger and/or longer-term framework programs. Furthermore, some users felt that donors have different information needs and that the 8+3 template seems not necessarily capable of capturing these needs adequately.

Regarding short-term projects with a duration of up to around six months, users felt that the 8+3 template is too detailed. Too much information is requested for rapid-onset projects, in particular if the 8+3 template is also used for the monthly progress updates that a number of donors require for short-term projects. Conversely, users felt that any template for such rapid-onset and short-term projects should be short, concise and allow for flexibility. While most donors taking part in the pilot have opted for longer templates even for short-term projects, it is important to note that the 8+3 template can be made shorter by reducing the number of questions for short-term projects and by reducing the suggested word limit. It would be prudent for donors to develop a template for short-term projects that is based on the 8+3 template, but shorter and more concise.

Regarding longer-term framework programs where donors essentially provide partners with (unearmarked) funding for a specified time, some donors and partners suggested that the 8+3 template is again too restrictive. From the outset, the template speaks specifically of projects and is designed to report on projects. It does not allow partners to elaborate in detail on some aspects and is simply too "project-oriented" when asking for overall performance of the project followed by a discussion on the changes and amendments to it. Framework programs also require information on these issues but ask them in a more general way and with a much broader, less specific outlook. Given this, it seems that the 8+3 template's language, even when asking only specific questions and with an extended word limit, is geared too much toward "standard" projects. Particularly the last point shows the skepticism and reservations of NGOs and aid organizations about the viability of a single template (from one donor) for activities ranging from short-term and rapid onset projects to longer-term programs. The general tendency captured at this point is that one size does not fit all; yet introducing new templates risks destroying the harmonization effect.

Another critical aspect that emerged after introducing the 8+3 template is that the 8+3 template does not, at times, strike a middle ground between what a partner sees as appropriate information to give and what a donor wants to receive. In two instances, a donor participating in the pilot suggested to UN organizations it funds that they report annually using the 8+3 template. In this particular instance, the UN agencies already have a consolidated report that is sent to all their donors and the request for an additional 8+3 report comes as an additional burden. As a result, the UN organizations pushed back and sought to limit any additional reporting. This example exposes a dilemma: while the consolidated reports may not be detailed enough for some donors, introducing an additional report to a particular donor with more information needs runs counter to the idea of harmonization and reducing the bureaucratic burden of reporting. It shows that it is important to carefully assess the appropriateness of introducing the 8+3 template, in particular if the consequences may run counter to the aims of the pilot, which are to simplify and harmonize reporting.

The question of whether the 8+3 template is suitable to report cash-based assistance was further raised by some donors. While this did not come up often given that the level of cash programming is still limited, the question is an understandable one. Many donors seek to increase their cash-based humanitarian assitance and the Grand Bargain itself has a committment to "increase the use and coordination of cash-based programming" (work stream 3). The 8+3 template, however, does not provide a dedicated question to report on this. At this point, if the 8+3 template is used for cash projects, cash-based assistance must be reported the same way as non-cash based projects. While most did not see this as a problem, some interviewees who have experience with cash projects suggested that an additional question would be useful to capture the particularities of cash-transfer programs. Such a question should point partners to report on their beneficiary targeting, cash monitoring approach, and market analysis. Other cash-specific issues such as household and community impacts could be reported through the existing set of questions.

Limitations: What the 8+3 Template Cannot Fix

As the previous sections have shown, simplified and harmonized donor reporting hinges on a system-wide use of a harmonized template by as many donors as possible. Importantly, evidence suggests that donors should limit deviations from the original template, in particular regarding the question wording, to keep the benefits of simplification and harmonization. At the same time, some form of customization in terms of the selection of questions and level of requested detail is necessary so that the template fits different circumstances, such as short-term projects or potentially even longer-term framework programs. Yet, using the 8+3 template as described above cannot necessarily address the underlying causes of overly frequent and often cumbersome reporting processes. This does not invalidate the benefits of the 8+3 template outlined above, but it is necessary to acknowledge for a balanced assessment of the 8+3 template and of the Harmonizing Reporting Pilot.

What, then, are the underlying causes of the heavy reporting burden felt throughout the humanitarian system? Interviewees gave varied answers ranging from donor specific risk "profiles" that call for caution and additional information to justify projects in high-risk environments to the very nature of humanitarian work, where crises are unpredictable and do not follow a reporting calendar, which renders the often heard wish for harmonized reporting deadlines impossible. Information on the different underlying causes extracted from interviews can be grouped into donor-specific causes, partner-specific causes, and system-specific causes that also ought to be addressed going forward.

Donor-specific causes of extensive reporting requirements are those that are directly linked to the particular ways donors operate. Interviews revealed that some donors engage with partners more from a position of trust while other donors strongly follow a “need to control” logic that leads to more and more information requests. Either position is an extreme but nonetheless reflected in humanitarian practice at least to some degree. Whether one works more with trust or control depends on many factors, but interviewees — in particular those representing donors — suggested that domestic information needs have a strong impact on the way the reporting for projects is designed. The more a government’s humanitarian funding is challenged domestically — either because of a general public perception or because parliamentarians engage in detailed oversight — the more the need for information is pushed onto partners who have to report frequently. As one donor representative explained, “I need to be able to answer to parliamentarians’ requests at home quickly, I simply cannot do this with an end-of-year report.” To be on the safe side when such requests come in, the frequency of reports is increased and more and more information is requested.

A related issue, which strongly influences the frequency and level of detail of the reporting process, is the level of risk donors are willing to accept. While the context in a country or region may be the same, donors do not share the same risk assessments and/or willingness to accept those risks. Risks vary greatly across projects and are affected by the overall project scope, the reputation and experience of the partners on the ground, if there have been previous instances of misconduct, or how much donors can verify the information they receive. Some donors have fairly elaborate risk assessment tools to determine the frequency and level of detail of reporting required for each project. Unsurprisingly, if a project/partner combination has an unfavorable risk assessment, the general tendency is to increase the reporting frequency and amount of information requested. Conversely, those donors also decrease the reporting requirements if they determine low risks.

While it is a good practice to adjust the reporting requirements based on a risk assessment, not all donors have such an elaborate risk assessment process and tend to apply reporting fit for high-risk processes across the board. As one interviewee from Kenya put it when reflecting on donors’ approach to risk, they have tended to become “more and more risk averse.” This results in complex and detailed reporting requirements whereby partners have to report often and in detail even though this may not be warrented by the project. While this is problematic, it is also important to note that frequent and detailed reports from partners allow donors to operate in high-risk environments, to give out funds quickly, and to react to new developments with flexibility. This is an important point stressed by a donor in one of the interviews and shows the complex relationship of benefits and drawbacks that exists between risk and reporting.

Another donor-specific cause of extensive reporting requirements is a particular way of managing projects or programs: with the push for localization and a greater intention by some donors to coach local partners, frequent and ad-hoc reporting is seen as one way of ensuring adaptive management. As with taking more risks, frequent and detailed reporting allows donors to be more active and responsive to new developments and to offer a level of flexibility that is important in highly volatile environments. Yet, the trade-off caused by such a flexible and adaptive management is more frequent and more detailed reporting.

A final donor-specific cause leading to extensive reporting requirements is earmarked funding. Even though it is one of the central Grand Bargain commitments to reduce earmarked funding, earmarking continues to dominate the funding approach of most donors. Earmarking leads to a need to trace expenditures closely and ensure attribution of results to each earmarked fund. This is particularly problematic when programs or projects funded by multiple donors require specific reports for each donor.

Partner-specific causes of extensive reporting requirements are those that are directly linked to the particular ways partners operate. While they were not prominently discussed in interviews, a number of partner-specific causes can be extracted from the conversations with partners from the three pilot countries. One important reason explaining a highly bureaucratic reporting process stems from the internal procedures partners often have that require formal documents, such as a written report, to be cleared by multiple people and/or units before submission. As a representative from a UN agency explained, "all reports have to be cleared first internally by different parts of the bureaucracy, in particular if they touch upon different technical fields."

This is not unique to UN agencies but also common procedure across NGOs, in particular those with a culture of centralization where documents are passed on to headquarters before sending them to donors instead of having the field offices send them directly. As a result, the paper trail grows and the more people are involved, the more partners generally feel that they are constantly engaged in reporting. Monthly reports in particular, which are often meant by donors as relatively short, simple updates about progress, often create the same administrative burden as longer reports simply because multiple parts of the organization tend to be involved.

Another partner-specific cause of extensive reporting occurs due to partners' need to justify their work. Reporting is oftentimes provided as detailed as possible to avoid any further requests for follow-up information of clarifications. To be viewed as a good and reliable partner, some interviewees said that they provide more information than requested: "we also put in a lot of annexes to reduce the risk of follow-up questions; we provide more than initially necessary." While a report may have a word limit, annexes do not. While this seems a sensible strategy if the data and information is available, it seems less efficient to provide non-requested information upfront to minimize the potential of follow-up questions. As one interviewee from Kenya explained, "we complain about the bulk of reporting but give out detailed information ourselves."

Finally, one can also point to system-specific causes that create extensive reporting requirements. One issue frequently mentioned by interviewees is the lack of harmonized reporting timelines. Each project has their own reporting deadlines and they are rarely synchronized with each other. As a result, many reporting officers experience a never-ending stream of reports that need to be written, reviewed and finalized, and thus feel the pressure of constant reporting deadlines. A synchronized reporting schedule is high on the list of priorities of everyone dealing with reporting; yet, it is the very nature of the humanitarian system that causes multiple reporting deadlines simultaneously. By definition, emergency situations often evolve unpredictably and require donors to issue new grants and partners to request grants when a need emerges — and not when a reporting schedule dictates it.

In conclusion, extensive reporting requirements felt across the humanitarian system are not necessarily a result of multiple templates. Multiple templates create inefficiencies, which can be reduced by introducing a harmonized template but to truly improve humanitarian reporting, donors and partners need to look inwards. This requires, in the first instance, internal reviews on issues such as risk assessments, information needs, and clearing of reports. Lastly, reporting burdens are reduced if donors and partners trust each other more. Above all, this requires communication and an acceptance of fallibility on both sides.

Conclusions and Recommendations

At its mid-point, the Harmonizing Reporting Pilot brought encouraging results but also raised critical aspects related to the 8+3 template and reporting in general. The recommendations below point out key issues that donors and partners should address going into the second phase of the pilot.

A broad and consistent uptake of the 8+3 template by as many donors and partners as possible is most critical for simplifying and harmonizing donor reporting. The viability of this initiative depends chiefly on more donor engagement and a willingness to make donor reporting easier and more consistent. This is possible if the benefits of harmonized reporting are appreciated and if political will exists to follow the Grand Bargain commitment to "simplify and harmonize 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." Beyond this call to action, the following recommendations provide a more nuanced to-do list for both donors and partners.

Recommendations on the Pilot	Explanation	Priority
Advocate for broader use of the 8+3 template by pilot participants.	It is critical for the success of the pilot that as many projects as possible can test and utilize the 8+3 template in the three pilot countries. To achieve this, donors participating in the pilot need to ensure that their own version of the 8+3 template exists and is forwarded to all their partners in the pilot countries. Donors should also review which projects should report using the template and strive to increase the number of eligible projects.	+++
Adhere to the spirit of simplifying and harmonizing donor reporting.	All measures related to the pilot and roll-out of the 8+3 templates should be in the spirit of simplifying and harmonizing donor reporting. Donors should particularly avoid using the pilot as an opportunity to increase the reporting burden for partners. Wherever reporting is already harmonized — that is through generally accepted reporting format or through a single report issued to multiple donors — changes should be carefully considered.	+++
Improve general communication around the pilot.	The pilot would benefit from more coherent communication. The goal of such communication is to inform pilot participants but also increase the commitment and buy-in necessary to make the pilot successful. Ensuring such communication is primarily the task of the work stream co-convenors but participating donors should also proactively pass on new reporting developments to their partners. ICVA can further use the community of practice around reporting to inform and allow pilot participants to share their experiences. At this point, the community of practice is not utilized to its full potential.	+++

Recommendations on the Pilot	Explanation	Priority
Use the same question wording.	Harmonization hinges on template similarity. Yet, experience so far shows that, at times, donors tend to (slightly) modify the question wording. Donors should ensure that the language of the donor templates is as similar as possible to the original 8+3 template (or a revised 8+3 template should one be developed). Existing templates should be checked against the most up-to-date 8+3 template.	+++
Develop guidance on 8+3 reporting for short-term projects and framework programs.	The 8+3 template is largely self-explanatory. However, donors developing their templates and adjusting them for different types of projects and programs would benefit from more specific guidance on how to use the template for different types of funded activities. A priority should be guidance on monthly reporting based on the 8+3 template. The work stream co-convenors and GPPi should address this.	+++
Further simplify the template language.	A key benefit of the 8+3 template seen by most pilot participants is the simplified language, yet sections of the template are still considered overly complex in terms of the language and jargon used. A review of the template should include a thorough language edit to further simplify the language. Non-native English speakers should be seen as the primary target audience.	++
Adjust individual donor templates.	The review pointed out suggestions from template users about individual donor templates. Donors should use this feedback to review their templates and make adjustements where necessary.	++
Allow for greater flexibility on report length and level of detail.	A number of template users suggested more flexibility in terms of the report length and requested level of detail. This is particularly relevant given the use of the template for different types of projects and programs. Donors should either emphasize that the word limit is optional and that it is for the partner to determine what is sufficient information or adjust the word limit on a case by case basis, depending on the type of project/program and the information needs.	++
Develop and include a cash question.	At this point, the template lacks a dedicated question on cash-based assistance. To address this deficit, the work stream co-convenors and GPPi should develop an additional question and include it within the "Additional Questions." The question should be developed in close collaboration with the Grand Bargain work stream on cash-based programming to ensure the experiences of the work stream are included.	++

Beyond the 8+3 Template: What it Takes to Simplify and Harmonize Donor Reporting

The following recommendations go beyond the Harmonizing Donor Reporting pilot and the 8+3 template. They are broader and an invitation to critically reflect on the approach donors and partners have on reporting humanitarian activities. They are compiled based on the feedback received from interviewees and by the previous discussion what the 8+3 template can and cannot fix. While they require more far-reaching changes than applying the 8+3 template, they are critical for achieving the Grand Bargain committment on simplifying and harmonizing reporting requirements.

Recommendations Beyond the Pilot	Explanation
Reflect on information needs.	It is important for donors to reflect on why they need project reports and what type of information is most relevant to them. Every donor has different and also evolving information needs that range from ensuring (financial) accountability to learning and adjusting programming incrementally. Reporting requirements — including the length and level of detail — should reflect those needs. For the most part, this is not yet the case and reports maximize the information provided to cover all possible use cases. This is inefficient and a key reason for the increasing reporting burdens.
Understand the connection between risk approaches and reporting.	The level of detail and also the frequency with which donors request information from partners depends to a large extent on the way donors approach risks. To ensure that a default position of assuming high risk and in turn requesting large amounts of information through reports is not applied across all projects, donors should develop a risk assessment approach which classifies each project according to their risks. This then allows for a specific determination of the level of detail and frequency of project reports. High risk projects would justify frequent and detailed reports whereas low-risk projects would allow donors to ease the reporting frequency and request less detailed information. Transparency on such a risk assessment *vis-à-vis* partners is important and critical for building an understanding of why reporting is detailed (or not) as well as for building trust.
Avoid demanding reporting at the highest level of detail.	Related to the issue of risk and risk assessment is the general tendency of donors to demand more detailed reporting. This should be avoided. In particular, projects or programs managed through consortia often tend to lack an agreed upon risk assessment and in turn follow the donor with the most stringent and detailed reporting requirements, even though most other donors may not require that level of detail. Donors funding consortia should thus reflect on their information needs and avoid the most detailed reporting standard as the default. Ideally, if donors fund consortia, they should also agree on a common reporting framework for the consortium that allows for one report only.
Keep monthly reports informal.	While the ideal reporting frequency depends on many factors, donors should strive to make monthly reporting an exception and not a rule. If monthly reports are necessary, light reporting with only few questions seems most appropriate. Moreover, donors and partners could opt to keep the monthly reports informal and use short verbal briefings based on a fixed schedule rather than written reports that tend to follow their own bureaucratic logic.
Update project proposals to minimize complex reporting.	Some inteviewees felt the 8+3 template is putting the cart before the horse and that the practice of reporting is primarily determined through the project proposal and the decisions made there. Donors and partners should thus not only reflect on reporting as an isolated aspect of a project but address reporting at the proposal stage. It is critical to specify information needs, data and the level of detail upfront, and to understand the consequences of overly detailed information demands for project reporting specified in the proposal. Ideally, future project proposals will be aligned with the 8+3 template. The use of the 8+3 template then simplifies and harmonizes the entire project cycle.

Annex I: Interviews

Organization	Country	Type
Lutheran World Federation	Iraq	Telephone/Skype
Terre Des Hommes	Iraq	Telephone/Skype
World Health Organization	Iraq	Telephone/Skype
Action Contre La Faim	Myanmar	In-person
DanChurchAid	Myanmar	In-person
International Rescue Committee	Myanmar	In-person
Johanniter	Myanmar	Telephone/Skype
Karuna Mission Social Solidarity	Myanmar	In-person
Malteser	Myanmar	Telephone/Skype
Norwegian Refugee Council	Myanmar	In-person
Plan International	Myanmar	In-person
Save the Children	Myanmar	In-person
Trocaire	Myanmar	In-person
Trocaire	Myanmar	In-person
United Nations High Commissioner for Refugees	Myanmar	In-person
United Nations High Commissioner for Refugees	Myanmar	In-person
United Nations Office for the Coordination of Humanitarian Affairs	Myanmar	In-person
Action Against Hunger	Somalia	In-person
Danish Refugee Council	Somalia	In-person
Diakonie	Somalia	Telephone/Skype
Food and Agriculture Organization of the United Nations	Somalia	In-person
Help	Somalia	Telephone/Skype
Humedica	Somalia	Telephone/Skype
International Organization for Migration	Somalia	In-person
Lutheran World Federation	Somalia	In-person
Norwegian Refugee Council	Somalia	In-person
Oxfam	Somalia	In-person
Save the Children	Somalia	In-person
United Kingdom Department for International Development	Somalia	In-person
United Nations Office for the Coordination of Humanitarian Affairs	Somalia	In-person

Annex II: 8+3 Template Questions

Question Number	Question	Explanation
1	Overall Performance	Provide a discussion of the overall performance and results of the project to date, with reference generally to the objectives of the project. Specifically note the project's impact on the different needs of women, men, boys, girls, and vulnerable individuals. (Suggested length: half a page to one page.)
2	Changes and Amendments	Briefly explain any changes or amendments in the project from the original project plan (whether in the implementation plan, activities, indicators, or outcomes), and contextualize them by describing what changed in needs or in the overall situation, or which other factors required these changes. (Suggested length: half a page to one page.)
3	Measuring Results	Describe the progress in achieving the outputs, outcomes, and associated targets in the project proposal, according to the benchmarks, milestones or indicators that were established. Where a logframe is required, the following logframe (sometimes described as an indicator tracking table) is recommended. Alternately, the logframe or indicator tracking table provided in the original proposal may be used.
4	Affected Persons	Provide the number of those taking part in or affected by the project or relevant part of the program, disaggregated by gender, age, and other guidance specified in the proposal. The best practice standard is to provide this information in quantitative, tabular form. A suggested table is provided below, but the table provided in the proposal may alternately be used.
5	Participation of and Accountability to the Affected Population	Describe how the project has been designed to maximize accountability toward the affected population. (Suggested length: half a page.)
6	Risk Management	Describe how risks to project/program implementation were identified, managed and mitigated, including any operational, security, financial, personnel management, or other relevant risks. (Suggested length: half a page.)
7	Exit Strategy and Sustainability	Briefly describe the exit strategy and closure steps for the project or program, and an assessment of the sustainability of the results.
8	Lessons Learned	Describe any lessons learned, and how these will be applied in future projects or programs. (Suggested length: half a page to one page.)
		Additional Questions
9	Value for Money/Cost Effectiveness	Assess the value for money or cost effectiveness of the action.
10	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.

Question Number	Question	Explanation
11	Coordination	Describe the impact of any coordination efforts, any synergies that developed, and recommendations for improving coordination in the future.
12	Implementing Partners	List any implementing partners for this project and assess their role and contribution.
13	Activities or Steps Toward Implementation	Briefly describe the implementation steps so far, the activities that have been conducted, and the management arrangements put in place to ensure project implementation.
14	Environment	Give a brief account of how environmental issues were addressed and the project's impact on the environment.

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