Micah Network Emergency Response Reporting Guidelines

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Contents

1.   Introduction

1.1   **Background**—These Emergency Response Reporting Guidelines have been jointly developed by a group of Implementing Partners and Supporting Partners within the Micah Network, over an 18 month period. The process started following a "strategic consultation" on partnership at which Supporting Partners heard the concerns from Implementing Partners about the administrative burden caused by differing proposal and reporting requirements. Two regional working groups of Implementing Partners (in Asia and Africa) and a working group of Supporting Partners were established to participate in the process and to develop the draft documents. All Micah Network members were invited to provide comments and suggestions prior to finalisation of the Guidelines.

1.2   **Projects and programmes**—Proposal and reporting guidelines often refer to both "programmes" and "projects". For simplicity, the word "programmes" has been used throughout the Guidelines, but should be understood to include both "programmes" and "projects".

1.3   **Types of reports**—Supporting Partners who have adopted these Guidelines require two kinds of reports on all Emergency Response programmes that they fund: Narrative Reports and Financial Reports.

1.4   **Timing of reports**—The timing of reports will be agreed between the Implementing Partner and the Supporting Partner when the Emergency Response programme has been approved. Supporting Partners recognise the importance of synchronising reporting dates wherever possible to avoid duplication and to minimise the administrative burden faced by Implementing Partners. Where there is more than one supporting partner for the programme, the Implementing Partner should check prior to programme commencement whether all of the supporting partners can work on the same reporting cycle, and encourage them to do so if they are not already. However, in all cases reports must be sent to the Supporting Partner no later than two months after the end of the period covered in the reports.

1.5   **Differing requirements**—Where a Supporting Partner has additional or reduced requirements they will give details and guidelines in Annexure 1.

1.6   **Audit**—Supporting Partners generally require Implementing Partners to have their accounts audited annually, i.e., checked through and approved as accurate by a qualified auditor of accounts in accordance with the "Guidelines on Audited Financial Statements" (set out in Annexure 2). A copy of the audited accounts should be sent to the Supporting Partner no later than six months after the end of the Implementing Partner's financial year.

1.7   **Glossary**—A Glossary section explaining the meaning of key terms can be found on page 9. References to "Supporting Partner" should be interpreted as the organisation from whom assistance is being provided for the programme, and references to "Implementing Partner" should be interpreted as the organisation reporting on the programme.

1.8   **Comments or suggestions**—If you would like to make comments on these Guidelines, please send them to your Supporting Partner and to the following address:

Micah Network International Secretariat
E-mail: ic@micahnetwork.org
Fax: + 613 9877 7944
Post: PO Box 164, Blackburn Victoria, Australia

2. Why are Narrative and Financial Reports Required?

2.1   **Basic purpose**—The basic purpose of reporting is to ensure learning by all, i.e., the community, the Implementing Partner, the Supporting Partner(s) and the wider development community.

2.2   **For the benefit of the programme and the target community**

- Preparing reports will give both the Supporting Partner and Implementing Partner a chance to look back over a period and reflect on the progress the programme has made in carrying out its activities, producing outputs, achieving its purpose and contributing to the wider goal. This should help everyone to see more clearly the strengths and weaknesses of the programme.

- Reports should identify lessons learnt during the programme implementation which may lead to adjustments to programme design.

2.3   **For accountability and transparency**—to maintain the accountability and transparency in the use of resources, results and further openness in communication to all stakeholders.

2.4   **To provide information to stakeholders**—Information and interesting stories encourage mobilisation of prayers and continued support.

2.5   **To maintain the 'institutional memory' of the organisations and a continuity of partnership**—Staff changes may occur in the Supporting Partner and the Implementing Partner and this may cause some disruption to the partnership as new staff learn about what has happened in the past. Good written reports help to minimise any disruption as they provide easily accessible information and ensure that valuable lessons are not forgotten.

3. The Format for Narrative Emergency Response Reports

The Report should be as short as possible and never be longer than 10 sides of A4 including logframe and budget (but excluding other appendices). The font size should be no less than Arial Narrow 12 point. To facilitate the report writing in line with these guidelines Implementing Partners may use the "Micah Network Emergency Response Reporting Template", which can be downloaded from the Micah Network **website www.micahnetwork.org.**

Section A **Basic Information** (maximum one half page)

- The title of the programme.

- The Supporting Partner programme reference number (if applicable).

- The name of the Implementing Partner receiving funding.

- The name, role, office address, phone, fax and e-mail of the Implementing Partner contact person and the website of the Implementing Partner (if any).

- The name and role of the person approving the report for the Implementing Partner. This person must be duly authorised by the Implementing Partner.[1]

- The start date of the programme and the period covered by the report.

- The date of submission of the report.

Section B **Situation Report** (maximum one half page)

1. Outline the significant developments within the overall situation of the disaster which have been relevant to the programme (eg food security, updated disaster data records, health or social issues, coordination issues, displacement etc).

2. Describe any situations that are beyond the Implementing Partner's control that have affected/are affecting the progress of the programme.

Section C **Achievements of the Programme** (maximum two and a half pages)

1. The Implementing Partner may use a narrative form or the log frame format to:

    i. describe the activities undertaken during the period (for example, emergency feeding, shelter, medical etc). A brief narrative description of each activity should suffice

    ii. detail the relief assistance rendered (materials, goods and services, including volunteers etc)

    iii. describe and quantify the outputs achieved.

2. What planned activities were not achieved, and why?

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1. In the case of any doubt, the Supporting Partner may ask for evidence of the authority.

3. Please explain any known divergences from international standards for relief interventions which the Implementing Partner is applying to the programme (eg. Red Cross Code of Conduct, SPHERE, Humanitarian Accountability Partnership—International (HAP-I), People in Aid).

4. How were the programme objectives and beneficiary selection criteria communicated to the community? What were the most common issues raised by beneficiaries and what steps were taken to address these?

5. What opportunities have been identified to reduce future vulnerability to disaster situations and what action is being taken in response?

Section D   **Highlights and Impacts** (maximum two and a half pages, excluding stories and case studies)

1. What does the Implementing Partner see as being the strengths of the programme in the reporting period? Describe any highlights.

2. Describe any challenges encountered in implementing the programme (things that hampered the effective progress of the work—internal, external or in partnership).

3. Report on the qualitative changes resulting from the programme in the form of stories, testimonies, quotes and photographs of people who benefited directly from the programme or explaining the impact of the programme. Please indicate if privacy issues, confidentiality or permissions to publish apply to these stories.

4. Describe any unanticipated results that have enhanced the programme.

5. Where relevant, describe how the programme is taking into account the following cross cutting areas:

   • gender issues and the differences in status of women and men

   • the special needs of children

   • people with impairment and/or disabilities

   • conflict

   • people affected and infected by HIV

Section E   **Coordination and Networking** (maximum one half page)

1. What coordinating mechanisms were used to facilitate the disaster response?

2. What other local government agencies / NGOs / international organizations / other institutions did you involve or were you involved with, in the disaster response?
What was their involvement?

3. Did the response engage the local church in responding to human needs? If so, how effective was it?

4. If this was part of a coordinated / joint relief intervention describe how this functioned and comment on its effectiveness.

Section F   **Programme Management** (maximum one page)

1. Explain any difficulties experienced in the management of the programme, and the organisation generally, and describe any changes in the management structure that have been necessary.

2. What effect did the disaster have upon the staff ? What steps and measures were taken/are being taken to address the needs of staff working in stressful situations? Do you feel that these are adequate?

3. Have the safeguards and monitoring mechanisms implemented to ensure good practice in procurement and to prevent misuse of resources been effective? Please advise the Supporting Partner and quantify any loss or misuse of resources (cash, equipment or supplies) which were suffered during the implementation of the programme.

Section G   **Next Steps** (maximum one half page)

1. What avenues for rehabilitation and/or development programming are evident and/or present within the process of the current programme?

2. What further actions or resources are required to move into a rehabilitation and/or development phase?

   - Immediate

   - Medium Term

   - Long Term

Section H   **Lessons Learnt** (maximum one page)

Reflect on the Implementing Partner's experience and highlight any significant learning points that could be shared with supporting partners and other implementing partners.

What would the Implementing Partner do differently if faced with a similar situation?

4.   Format for Financial Emergency Response Reports

General Guidance

4.1   This section outlines the information required in a Financial Report and how it should be presented. A Financial Report is the income and expenditure account for the programme;
it shows the income received and the expenditure incurred during the reporting period.

4.2   The budget headings for reporting the Operational/Programme Costs, Capital Costs and Income must be the same as those presented in the Budget Proposal approved by the Supporting Partner.

4.3   The Implementing Partner should report all the income and expenditure of the programme as budgeted, not just the element funded by the Supporting Partner.

4.4   The currency used for reporting must be the same as in the budget approved by the Supporting Partner. Where accounting records have been maintained in local currency but the reporting is done in another currency (Sterling, US Dollars, or Euros), an explanation about the calculation of the currency conversion rate must be included. The conversion rate should be based on the average rate that was obtained when the grant from the Supporting Partner was converted into local currency.

4.5   ### Guidance Notes on Operational/Programme Costs and Capital Costs

Budget for the period: For each budget heading, write the amount that the Implementing Partner planned to spend during the period covered by the report. This must be the budget approved by the Supporting Partner at the proposal approval stage, or as later adjusted and approved by the Supporting Partner where changes to the programme were found to be necessary.

Variance: For each budget heading, calculate the difference between the actual amount spent and the budget. Show overspending as minus (or negative) amounts and underspending as plus (or positive) amounts.

Variance as % of budget: For each budget heading, write the percentage of the variance compared to the budget. It is calculated as *(Variance / Budget for FY)* x 100%.

For any variance that exceeds 10% of the budget, the reasons for the over—or under-spend must be explained. It is not necessary to explain variances of less than US $ 500 equivalent.

4.6   ### Guidance Notes on Income

Budget for FY: For each budget heading, write the amount of income anticipated to be received during the period covered by the report. If the programme budget has been revised since it was approved by the Supporting Partner, write the revised amount of income that was anticipated.

Variance: For each budget heading, calculate the difference between the actual amount received and the budget. Show a shortfall in income as minus (or negative) amounts and additional income as plus (or positive) amounts.

Variance as % of budget: For each budget heading, write the percentage of the variance compared to the budget.

For any variance that exceeds 10% of the budget, the reasons for the surplus or shortfall in income must be explained.

Brought forward: Show any money brought forward (remaining) from a previous phase of the programme.

Supporting Partners: Show all money received from Supporting Partners in the period covered by the report.

Other agencies / government: Show money received from other agencies and government departments in the period covered by the report.

Income generated by the programme: Show money received from programme users in the period covered by the report., for example through the sale of goods or services.

Reserves: Show money received by the programme in the period covered by the report from the free reserves of the Implementing Partner.

Other: Show any other money received in the period covered by the report.

4.7 Surplus / Deficit Reporting

If there is a surplus (income exceeds expenditure), propose how the balance of funds should be used—e.g., rolled over into an extension of the programme or applied to an alternative programme.

If there is a deficit (overspend), explain how the excess expenditure was funded.

4.8 Please provide a financial report comparing actual income and expenditure against the budget using the same format as the proposal (see below). **Variances of 10% or more on any budget line must be explained in footnotes.**

Expenditure	Items	Unit cost	No of units	Total actual Expenditure	Amount Budgeted	Percentage Variance actual/budget
Activity and material costs (Relief inputs)						
Personnel and related costs						
Transport and logistics costs						
Capital costs						
Evaluation costs						
Field support costs – administration and communications						
Head Office support costs (limits may be applied by the Supporting Partner)						
Other costs						
Total Expenditure						

Include footnotes explaining variances more than + or – 10% and over US $ 500.

Income	Name other donors/describe sources of income	Amount Committed	Amount Received	Percentage Variance Committed/-Received
Supporting Partner				
supporting partner 2				
supporting partner 3				
supporting partner 4				
Other donors				
In-kind donations				
Local contributions				
Other (please specify)				
Total Income				

5.   Glossary

activities are the actual tasks to be done to achieve the desired outputs.

evaluation means an assessment carried out during, or after, the end of a programme to show its impact.

impact means long term sustainable changes—positive or negative, expected or unexpected which occur in the context in which the programme operates.

Implementing Partner means the organisation applying for support under these Guidelines and who will be responsible for the direct implementation of programme activities.

monitoring means a structured and continuous process of measuring progress towards objectives.

outputs means the products or work targets needed to be done to achieve the programme purposes or outcomes.

programmes are a planned, coordinated group of activities, procedures, etc., to achieve a particular goal.

projects are 'stand alone' activities aimed at a limited outcome. A number or series of such projects can be the components of a programme.

stakeholder means a person, group or institution with an interest or concern in something, eg in a programme, policy or initiative.

Supporting Partner means the organisation for which the proposal is being prepared, with a view to that organisation providing financial and other support for the programme.

Annexure 1: Differing Requirements

Tearfund requires the following information in addition to the sections in the standard template in order to

a) Assess the scope of work to be done in this project by and through the local church
b) Gather data on the number of churches and beneficiaries reached and
c) Assess whether the lives of poor people are being transformed, **(applicable from April 2008)** so that it can measure progress towards achieving its long term vision
d) To show how the project, if £100,000 or more, has complied with Tearfund's Quality Standards.

a) The Local Church

Tearfund believes that poverty is the result of a social and structural legacy of broken relationships with God, damaged understanding of self, unjust relationships between people, and exploitative relationships with the environment. Consequently the local church has a unique role to play in addressing poverty through the restoration of spiritual and social relationships, as well as through leadership and representation of the community.

The following questions should be addressed in an Annex to the main report:

Section L   **The Local Church**

1. How has the project contributed to the envisioning of local churches for Integral Mission and to the encouragement of local churches in their commitment to Jesus Christ, in discipleship and in their service of the poor?

2. How has the project provided opportunities, appropriate to the context, for people to encounter, acknowledge and follow the lordship of Jesus Christ through its work?

3. Where there is no local church in the communities where the project is working, has the project helped to contribute in any way to the longer-term establishment of a sustainable Christian community in the area?

Churches - Numerical data

Partners are required to report on the number of *local churches* that they work with in *envisioning* people for Integral Mission, and the number of churches that are *mobilised* to serve the poor in their community. (Transformation Indicators Report – section 1, Boxes Q to V)

For the purpose of the Transformation Indicators Report:

'Local Churches' are

     "Sustainable communities of local Christian believers, accessible to all, where worship, discipleship, nurture and mission take place"

     Sustainable – not reliant on outside funding, personnel or resources for its existence
     Communities – not isolated individuals

Local – not outsiders but people who live in the community
Accessible to all – the poor and marginalised are welcomed and included

In most instances, such Christian communities will be local church congregations, whether these are formal congregations as part of a larger church network or denomination, or independent informal groups of Christians who meet regularly in someone's home or other facility.

'Envisioning' means
a process of teaching, discussion and encouragement designed to inspire the local church
to practice Integral Mission, with or without external support.

A 'mobilised church' is:
A church that has been exposed to Integral Mission thinking as a result of a Tearfund resourced initiative and, as a consequence, is active in practical service to the community (whether or not that service is resourced/ funded by Tearfund).

b) Number of beneficiaries served – ref. section C (C1 simplified format, C2 emergency)

Tearfund's long term vision is to see people lifted out of extreme poverty and to see their lives and communities transformed through the work and witness of Christians and local churches.

Tearfund has a responsibility to measure and report the impact of what is achieved in outworking its vision with the resources provided by its donors. Part of that impact is measured in terms of the number of people benefiting from funded programmes and also the number of churches mobilised to serve their communities.

At the end of each project year partners are required to complete the Transformation Indicators Report. Section 2 of the Report record the beneficiary information otherwise reported in Section C of the standard template.

Tearfund will measure progress towards its long term goals over a period of years and it is vital that beneficiaries are not counted more than once where they participate in projects that exceed one year or in other projects supported by Tearfund. Accordingly partners are asked to quantify the number of beneficiaries each year who have already been taken into account in a previous report, or in another Tearfund supported project. By excluding these, the number of beneficiaries served during the year who are new to Tearfund is identified.

In addition the following question should be addressed in an Annex to the main report:

Section M   **Beneficiaries**

Explain briefly how the reported number of beneficiaries has been calculated, and who has been included in the total (see section 3 below for guidance)
(eg. Detailed survey / estimate based on sample survey / official figures / pure estimate etc.)

Direct and indirect beneficiaries – who to include in the numerical data

For the purposes of the Transformational Indicators Report the number of beneficiaries reported will normally include all the members of the Household to which a direct participant in the programme belongs.
(Note: in order to report fully on the Outputs and Activities of a project, statistics may still need to be compiled on the number of direct participants, depending on the nature of the work.)

Some work will, by its nature, be directed at households within communities. Eg. Provision of public and domestic services like water, roads, shelter, health and education facilities, food security.

Other work will provide direct inputs to certain individuals within a household, but it is the whole household that ultimately benefits. Eg. Skills training, adult literacy, children's education, livelihoods support, health treatment. However there may be some exceptions where a household approach will not apply – only the individual receives a benefit. For example

Emergency nutrition, displaced people groups, orphans and abandoned children,

c) Transformation

Tearfund's theory of poverty requires that the transformation of a person's life be addressed on several levels involving:

- Material – economic, physical well-being and standard of living
- Political – empowerment, human rights, access to services
- Social – relationship with and contribution to the local community
- Psychological – self-esteem, confidence, fulfilment, hope
  and in particular we see relationship with God and a supportive Christian environment as a significant factor in achieving such holistic change.

Section 4 of the Transformation Indicators Report asks questions about the context in which the beneficiary group lives, addressing the above areas of life. Your project may address only one of these areas but the work of other agencies and authorities may address the others. Together a transforming environment may be created and your project will contribute a vital element.

Each question will ask for evidence in a different sector of life using indicators that link to Millennium Development Goals where relevant. Possible responses will be

'Yes' (there is statistical or anecdotal evidence to support this)

'Not yet' (but beneficiaries have access to support in this sector)

'Not applicable' (there is no provision of support in this sector)

It is not expected that any assessment will be able to answer "Yes" to all questions and in the early stages of work with any beneficiary group we would expect there to be little evidence of transformation.

Annexure 2: Guidelines on Audited Financial Statements

The Supporting Partner requires that partners submit audited financial statements at least once per year. As a standard to aim for it is requested that financial statements will be prepared in accordance with International Accounting Standards and that Auditors will apply generally accepted International Auditing Standards and express an opinion as to whether the financial statements present a True and Fair View.

However it is recognised that for a great many smaller organisations a full audit and compliance with International Accounting Standards could be very expensive, technically demanding and may be of limited value to the organisation and its stakeholders. In these cases a more limited examination of the financial statements and systems will be acceptable provided that the auditor is independent, clearly describes the scope of the audit work and explains any limitations on his work in the report. A 'review' will not result in a 'true and fair' audit report but a more limited report according to the work done.

Where Implementing Partners are subject to local laws or accounting practices that conflict with International Accounting Standards it is accepted that local requirements must be followed.

Nevertheless with regard to the Financial Statements, the Supporting Partner needs disclosure of information to follow International Accounting Standards as far as is relevant and reasonable for a smaller NGO.

The Supporting Partner particularly wishes to see:

a) Supporting Partner grants specifically itemised in the analysis of total income

b) Summary of the movement on individual Restricted Funds (especially donor grants)—note that any unspent balance of a Supporting Partner grant should be treated as a liability at the year end or shown clearly as part of any Restricted Reserves

c) Reconciliation of total Income and total Expenditure with the movement on Restricted Funds

d) Summary of activity on Implementing Partner's General Funds.

All the above information can be shown by way of additional notes to the financial statements if local accounting conventions do not allow or require its disclosure in the main document. These disclosures provide us with the means to check that the Supporting Partner grant has been received, properly segregated and applied, that any balance of funds is protected and represented by cash, and that the organisation is solvent and viable.

In summary, Supporting Partners want to know the following:

Issues	How do we know
Money received, segregated and protected	1. Grants disclosed separately as part of income 2. Correct accounting for restricted funds 3. Balance Sheet solvency
Money used for the agreed purpose	1. Expenditure correctly authorised, analysed and reported—audit work will verify this and the report will either state that the records are reliable or that the financial statements are 'true and fair'. 2. Reporting in financial statements should tie up with programme financial reports.
No double funding	Full disclosure of income and expenditure on each restricted fund/programme, reconciled to total Income and Expenditure
Reasonable indirect/administration costs are covered	Indirect/administration costs identified separately from programme costs in the Income and Expenditure account, and compared with unrestricted income (including programme administration fees).