



UGANDA MANAGEMENT INSTITUTE

**Factors Affecting Compliance with Donor Reporting
Requirements by Implementing Partners: A Case
Study of the Inter- Religious Council of Uganda
HIV/AIDS Programme**

By

Milly Juliet Badaru Adrabo

Reg. No 07/MMSPPM/14/025

**A DISSERTATION SUBMITTED TO THE HIGHER
DEGREES DEPARTMENT IN PARTIAL
FULFILLMENT OF THE REQUIREMENTS FOR
THE AWARD OF THE MASTERS DEGREE IN
MANAGEMENT STUDIES (PROJECT PLANNING &
MANAGEMENT) OF UGANDA MANAGEMENT
INSTITUTE, KAMPALA**

FEBRUARY 2012

DECLARATION

I, Milly Juliet Badaru Adrabo, do declare that this dissertation is my original work, and that it has not been published or submitted to any other institution for any academic award, or any other purpose.

Signature:

.....

APPROVALS

This dissertation titled “**Factors Affecting Implementing Partners’ Compliance with Donor Reporting Requirements: A case study of the Inter Religious Council of Uganda HIV/AIDS Programme**”, has been developed and submitted under our guidance and supervision.

SIGNED: ----- DATE-----

Mr. Sebastian Bigabwenkya
UMI BASED SUPERVISOR

SIGNED: ----- DATE-----

James Yesiga
WORK BASED SUPERVISOR

DEDICATION

I dedicate this dissertation is to my family members and my surviving parent Mrs. Perry Iilia Adrabo.

ACKNOWLEDGEMENT

The success of this dissertation is not entirely attributable to me. I am truly indebted to several people who contributed a lot in terms of supporting my class work, to submission of the dissertation.

I wish to extend my heartfelt and sincere appreciation to my UMI and work based supervisors; **Mr. Sebastian Bigabwenkya** and **James Yesiga** respectively, for all the invaluable academic guidance, encouragement and supervision they offered throughout the study.

My sincere thanks also go to the Head of Higher Degrees Programme, and management and staff of Uganda Management Institute for having made the course manageable.

My heartfelt gratitude also goes to Management and staff at the Inter - Religious Council of Uganda Secretariat for giving me the morale that has led to the completion of my studies.

To the respondents, without them, I surely wouldn't have gotten all the information that has led to this write-up. Many thanks for sparing their quality time and being so cooperative during the period of data collection.

I would also like to appreciate the data collectors who worked tirelessly to ensure that data is collected from the respective study locations.

My sincere gratitude goes to my course mates for all the encouragement. It is because of them that I had to double my efforts.

Last but not least, I wish to applaud my husband, sons (Jesse Joseph Rwother & Pascal Lamich) and family members for all the emotional support, and for persevering during the times when I had to work long hours.

Table of Contents

DECLARATION	i
APPROVALS	ii
DEDICATION	iii
ACKNOWLEDGEMENT	iv
LIST OF ACRONYMS	viii
ABSTRACT.....	ix
CHAPTER ONE	1
INTRODUCTION	1
1.1 Introduction.....	1
1.2 Background to the Study.....	1
1.3 Problem statement.....	5
1.4 General objective of the study	6
1.4.1 Specific objectives	7
1.5 Research Questions	7
1.6 Conceptual Framework.....	7
1.7 Significance of the study.....	10
1.8 Scope of the study	10
1.9 Definition of key concepts as used in the study.....	11
CHAPTER TWO	12
LITERATURE REVIEW	12
2.1 Introduction.....	12
2.3 Reporting Requirements	13
2.4 Compliance	14
2.4.1 Timeliness	14
2.4.2 Completeness	15
2.4.3 Accuracy	15
2.5 Communication Systems and Compliance with Donor Reporting Requirements.....	16
2.5.1 Reporting tools.....	17
2.5.2 Information flow system	18
2.5.3 Information Dissemination	20
2.6 Management Systems and Compliance with Donor Reporting Requirements.....	21
2.6.1 Stakeholders involvement in the design of reporting systems.....	21
2.6.2 Monitoring and Evaluation Systems vis-à-vis compliance standards.....	22
2.6.3 Monitoring and Evaluation	23
2.7 Institutional capacity and Compliance with Donor Reporting Requirements	24
2.7.1 Management skills/competencies:	24
2.7.2 Supervision	26
2.7.3 Staffing Levels and capacities	27
2.8 Summary of Literature Review.....	28
CHAPTER THREE	29
METHODOLOGY	29
3.1 Introduction.....	29
3.2 Research Design.....	29
3.3 Study Population.....	29
3.4 Sample Size and Selection	30

3.5 Data collection methods & instruments	31
3.5.1 Key Informant Interviews:	31
3.5.2 Document review	32
3.5.3 Physical inventory	32
3.5.4 Procedure for data collection	33
3.6 Data Analysis	33
3.7 Limitations encountered.....	34
CHAPTER FOUR	35
PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS	35
4.1 Introduction.....	35
4.2 Study population	35
4.3 Communication Systems and compliance with reporting requirements.....	36
4.3.1 Communication systems versus compliance to reporting requirements	39
4.3.2 Reporting tools for Implementing Partners.....	41
4.3.3 Information flow system of IRCU	42
4.3.4 Information Dissemination in IRCU.....	44
4.4 IRCU’s Management Systems and compliance to donor reporting requirements	46
4.4.2 Implementation of donor funded activities in IRCU	48
4.4.3 Monitoring and Evaluation of donor funded activities in IRCU	49
4.5 Institutional capacity of IPs and its effect on compliance with reporting requirements.....	50
4.5.1 Management skills and competencies.....	50
4.5.2 Supervision at IRCU	50
4.5.3 Staffing levels at IPs	51
CHAPTER FIVE	53
SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS	53
5.2 Summary of findings.....	53
5.3.1 Communication systems and compliance with reporting requirements	55
5.3.2 Reporting tools for IPs	56
5.3.3 Information flow system of IRCU	58
5.3.4 Information Dissemination in IRCU.....	59
5.3.5 IRCU’s approaches to ensure compliance with donor reporting requirements	61
5.3.6 IPs’ Institutional Capacity and its effect reporting	63
5.4 Conclusions.....	67
5.4.1 Extent to which communication systems affect reporting.....	67
5.4.2 IRCU’s Management systems and compliance to donor reporting requirements	69
5.4.3 Institutional capacity of IPs and its effects on compliance with reporting	70
5.5 Recommendations.....	71
5.5.1 Effects of communication systems on compliance to reporting requirements	71
5.5.3 Institutional capacity of IPs and its effects on compliance with reporting	72
5.6 Areas for further research	73
APPENDICES	74
Appendix 1: References	74
Appendix 2: Questionnaires.....	77
Appendix 3: IRCU Reporting Requirements.....	84
<i>Financial record-keeping and reporting:</i>	84
<i>Financial reports:</i>	85
<i>Program reports:</i>	85

<i>Quarterly reporting:</i>	85
<i>President's Emergency Plan Reporting:</i>	85
<i>Annual reports:</i>	86
<i>Grant completion report:</i>	86

LIST OF ACRONYMS

ACRL	African Council of Religious Leaders
COU	Church of Uganda
FBO	Faith Based Organisation
IPs	Implementing Partners
IRBs	Institutional Religious Bodies
IRCU	Inter Religious Council of Uganda
M&E	Monitoring and Evaluation
NGO	Non-Governmental Organisation
PEPFAR	President's Emergency Plan for AIDS Relief
SDA	Seventh Day Adventist
UMI	Uganda Management Institute
UMSC	Uganda Muslim Supreme Council
USAID	United States Agency for International Development
WCRP	World Conference of Religions for Peace

ABSTRACT

This study examined Factors Affecting Compliance with Donor Reporting Requirements by Implementing Partners' (IPs): A Case study of the Inter-Religious Council of Uganda (IRCU) HIV/AIDS Programme. The general objective of the study was to examine factors affecting compliance with reporting requirements of IRCU HIV/AIDS activities by Implementing Partners (IPs). Its specific objectives included; to assess the extent to which communication systems affect compliance with IRCU reporting requirements; to assess how the management of donor resources at IRCU affects compliance with donor reporting requirements; and to establish how the existing institutional capacity of the IPs, affects compliance with IRCU reporting requirements. The study was a descriptive cross-sectional study that employed qualitative research methods. Data was collected using interview guides, documents review and through physical inventory. The major findings were; there was inadequacy of computers and reliable internet connectivity by some of the IPs, the distance from the IRCU Secretariat was affecting timely submission of reports, there was poor documentation & record keeping, there was inadequate human resources and staff turnover, IRCU failed to implement outcomes from capacity assessments, there was inadequate introduction of reporting tools, some tools had specific indicators that were not relevant to some organisations, there was lack of strict reporting timelines, there were inadequate support visits, and the IRBs had unclear M & E roles. The conclusions are that; the existence of communication systems at the IPs, lack of/inadequate equipment (such as computers, phones and internet connectivity), reliance on physical /hard copy delivery of reports, unclear role of the IRBs in donor reporting, staff attrition and lack of capacity development plans affect compliance with IRCU reporting requirements. The study therefore recommends the following to IRCU; ensure that it purchases computers and invests in reliable internet connectivity, train IPs in proper storage of records/data, train IPs/ users on the new reporting tools developed, revisit reporting indicators for relevance and appropriateness of reporting, develop clear strategies for the retention of key technical staff, implement strict reporting timelines, increase the frequency of holding quarterly review workshops, conduct more joint support visits with IRBs, hold more one-on-one meetings with the IPs, define the roles of IRBs in Monitoring & Evaluation, and implement recommendations from capacity assessments.

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This study was about examining factors that affect Compliance with donor reporting requirements by Implementing Partner (IPs). The focus of the study was therefore on IPs that are receiving funding for HIV/AIDS activities from the President's Emergency Plan for AIDS Relief (PEPFAR) through IRCU.

This chapter presents the following; the background to the study, statement of the problem, general objective of the study, specific objectives of the study, research questions, conceptual framework, significance of the study, scope of the study, and operational definitions as used in the study.

1.2 Background to the Study

Over the years, Faith Based Organizations (FBO) have complemented state efforts in ensuring social wellbeing of people worldwide. The term FBO has been popularized in recent years but without a clear definition. To many people, health-related FBOs have become synonymous and limited to the work of churches in health and education. FBOs, however, encompass a much wider group of 'faith' organizations that have played (and are still playing) a key role in the provision of health services, education, peace and poverty eradication around the world. Christian, Muslim, Hindu or Buddhist health service providers may all be categorized as health FBOs that provide health services or health programs through a foundation of faith.

Currently, the World Conference of Religions for Peace (WCRP) is the largest international coalition of representatives from the world's great religions dedicated to promoting peace and development. The WCRP was founded in 1970, when a handful of senior leaders from the world's major faith traditions began exploring the possibilities for organizing a religious summit to address the need for believers around the world to take action toward achieving peace and establishing an extraordinary program to assist the millions of children affected by Africa's different humanitarian crises, including diseases.

In order to fulfil its mission of engaging religious communities on the national and regional levels, Religions for Peace is today organized at several levels: the international, regional, and national basis, creating multi-religious partnerships that mobilize the moral and social resources of religious people to address their shared problems. Religions for Peace is active in more than 70 countries, working with national affiliates and regional organizations to find and implement local solutions to local challenges. In Africa, religious partnerships are organized under the umbrella of the African Council of Religious Leaders (ACRL); to which IRCU is an affiliate (www.religionsforpeace.org).

Established in the year 2001, IRCU is an initiative that brings different religious organizations to work together along areas of common interest. Currently, membership of IRCU includes the Catholic Church in Uganda, the Uganda Muslim Supreme Council (UMSC), the Church of Uganda (COU), the Uganda Orthodox Church and the Seventh Day Adventist Church, Uganda Union also known as Institutional Religious Bodies (IRBs). IRCU is currently the major official

coordinating body for FBOs in Uganda. It also works with independent churches and faith-based organizations. IRCU services are accessible to all Ugandans regardless of their faith.

The leadership of IRCU is rooted in the religious communities of Uganda. The highest organ of governance at IRCU is the Council of Presidents, with membership of the topmost leaders of the religious denominations. Other organs include the Executive Board, responsible for overseeing the implementation of programmes and activities of IRCU, and lastly the Programme Committees in thematic areas namely; HIV/AIDS and Health, Peace and Conflict Resolution. Eminent persons from member religious institutions serve on these organs. Leadership (chair) of these organs rotates on an annual basis.

Being a forum that brings together the major religious communities in Uganda, IRCU has a countrywide base. It has a network of institutions spread throughout the country reaching up to the grassroots (including the remotest parts of Uganda). IRCU operates a secretariat located on Plot 88 Namirembe Hill, approximately 3km from the city centre of Kampala.

In 2006, IRCU secured funding for three years, and another five year grant in 2009 from the United States Agency for International Development (USAID) under the President's Emergency Plan for AIDS Relief (PEPFAR) program, to support religious communities and institutions to play a greater role in expanding access to and utilization of quality HIV/AIDS, prevention, palliative care and treatment for people affected and infected by HIV/AIDS and their families. This funding was renewed for another five years, in 2009. It is important to note that the functioning and effectiveness of IRCU is largely dependent on IRBs who form the conduit

through which most of IRCU's HIV/AIDS activities are implemented. IRBs play a prominent role in the management and implementation of the programme. Implementation of activities at grassroots level is by the Implementing Partners (IPs).

IPs are sub grantees that are implementing activities with funds received from donor(s) through the Inter Religious Council of Uganda (IRCU).

Over the last six years, IRCU has accumulated experience in managing grants and ensuring compliance. It has instituted systems whose aim is to guarantee efficiency in grants movement from the Secretariat to IPs for service delivery. The systems also ensure that reporting, accountability and compliance with grants extended are prudently adhered to. In addition, a well-established system ensures that routine monitoring of implementers is done to track progress and deviations for quality and timely reporting.

As part and parcel of quality assurance of programme implementation coupled with enhancing accountability, IRCU together with its network of IPs is required to have adequate institutional capacity that encompasses the right skills mix, good systems such as financial and program reporting mechanisms, which are facilitated by compliance in terms of timeliness, completeness and accuracy.

According to IRCU granting and financial management guidelines (2007), every IP is mandated to submit program and financial reports every quarter. These reports ought to be submitted by the fifth day after every quarter. The channels of submission of these reports are usually through hand delivery and soft copy submissions (by email).

As part and parcel of the planning/progress review process, IPs are convened on a quarterly review and planning meetings. During these meetings, the officers designated to oversee program implementation at the IP and IRB levels, attend these meetings. From the IRBs, it is usually the Program Officers, Monitoring & Evaluation (M & E) Officers and Accountants that attend these meetings.

Compliance with donor reporting requirements is thus a very essential to programme and project implementation. It enables both the donor and funding agency and project implementers track the progress being made in implementing project activities, identifying existing gaps and also taking corrective measures, all aimed at good results. The measure of good reporting is ideally completeness, accuracy and timeliness (IRCU Financial management guidelines). This is also largely driven by the existence of user friendly reporting mechanisms/tools, which are easy to comprehend by the users so as to facilitate planning and decision making.

In the context of the study, reporting requirements refer to set standards/ guidelines provided by the donor and are followed by the IPs when reporting progress with activity implementation.

1.3 Problem statement

In 2006, IRCU received a grant to implement a three year comprehensive HIV/AIDS prevention, care and treatment programme from PEPFAR, through USAID (IRCU Grants Agreement, 2009). As a strategy to sustained implementation, this grant was renewed for another five years at the end of 2009. Activities related to this grant have been implemented by partners (IPs) that are affiliated to the five major religious denominations in Uganda including; the Catholic Church in Uganda, Church of Uganda, Seventh Day Adventists Union, Muslim Faith and the Uganda

Orthodox Church that form IRCU. As a requirement by the donors and IRCU and for purposes of tracking progress coupled with accountability to the donor, all the implementing organizations (100%) are obliged to make periodic (monthly, quarterly, semi-annual and annual) reports that are both programmatic and financial in nature.

Much as IRCU in conjunction with USAID have developed tools and mechanisms for reporting these activities, there is evidence of inadequate reporting manifested in delayed, incomplete and often times inaccurate reports. For example of the 81 IPs being supported through IRCU, only about 40% of them submitted their reports on time during the months of October 2006-December 2009. It is also estimated that only 60% of these IPs submitted complete and accurate financial and programmatic reports (IRCU Field Reports December 2009), while the remaining 40% submitted inaccurate and/or incomplete reports.

Support supervisory visits and progress review meetings have been conducted, but there seems not to be much improvement in compliance with reporting requirements by the IPs. The likely negative consequence of this would be withdrawal of donor support. It was against this background therefore that the study was conducted to examine factors affecting compliance with donor reporting requirements by the IPs under the larger IRCU network. This study therefore sought to investigate why IPs do not comply with the donor reporting requirements.

1.4 General objective of the study

The general objective of the study was to examine factors affecting compliance with donor reporting requirements of IRCU HIV/AIDS activities by Implementing Partners (IPs) that are receiving PEPFAR funding.

1.4.1 Specific objectives

The study guided by the following specific objectives:

- i. To assess the extent to which communication systems affect compliance with IRCU reporting requirements.
- ii. To assess how management systems at IRCU affect compliance with donor reporting requirements.
- iii. To establish how the existing institutional capacity of the IPs, affects compliance with IRCU reporting requirements.

1.5 Research Questions

The study was guided by the following research questions;

- i. To what extent do the existing communication systems at IP level affect compliance with IRCU reporting requirements?
- ii. How does the management of donor resources at IRCU affect compliance with donor reporting requirements by IPs?
- iii. How does the institutional capacity of the IPs affect compliance with IRCU reporting requirements?

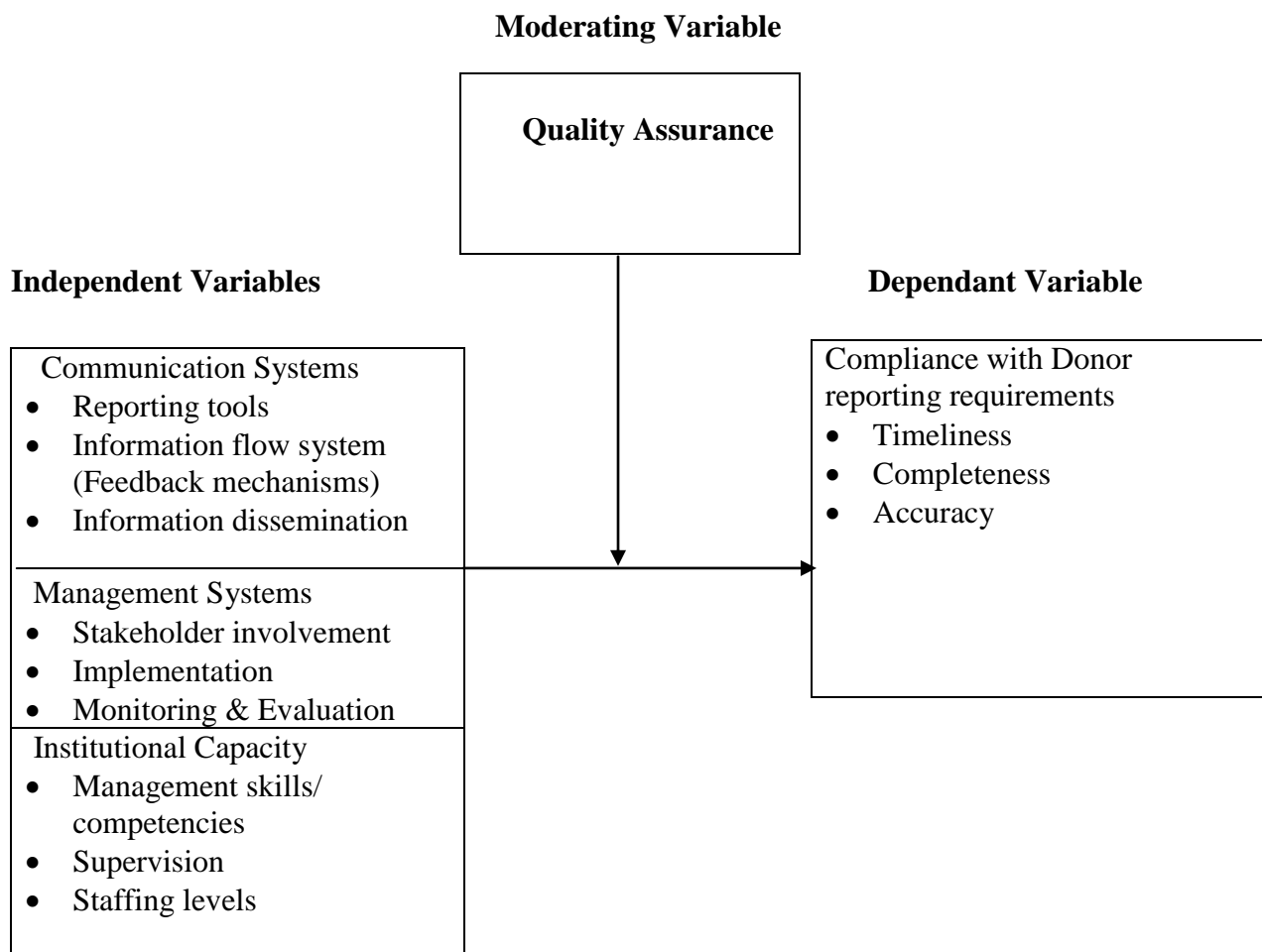
1.6 Conceptual Framework

A conceptual framework was used in this study to show the correlation between different factors and how they affect compliance with donor reporting requirements.

In order to ensure compliance with reporting, it was conceptualized that a well-established information flow system and clear channels of information dissemination are necessary. The

system may define roles and responsibilities of those involved in managing it. The involvement of the users in its design is very important in ensuring that they own it for the ease of implementation, and eventual evaluation of the success factors.

It was also conceptualised that it is important to have the correct skills mix and staffing levels, to ensure proper management and utilization of the system. The above coupled with routine supervision, will certainly yield the production of quality reports which are complete, accurate and submitted in time as per set timelines.



Source: Adapted from Managing for Impact in Rural Development; A Guide for Project M & E, International Fund for Agricultural Development (IFAD), 2002

Figure 1: A Conceptual framework explaining the factors affecting compliance with donor reporting requirements.

The relationship between causal factors (Communication, Management and Organizational capacity) and level of compliance to donor reporting requirements can be conceptualized at three levels, depicted in Figure 1 above. The first relationship is that of communication and compliance with donor reporting requirements. This relationship was explored by considering and comparing the role of information flow system and information dissemination in ensuring adherence to donor reporting requirements by the IPs.

The second relationship of interest focuses on management processes and compliance with donor reporting requirements. This relation examined the significant factors that promote timeliness, completeness and accuracy in reporting. This comparison occurs at two levels. First, there is an examination of both stakeholder involvement largely through exposure visits, and then a consideration of the role of routine Monitoring and evaluation. The result of this relationship is envisaged to enhance compliance with donor requirements.

The third relationship is that of the influence of organizational capacity and accuracy. Crucial to this examination is determining how the existing capacity of the IPs affects the compilation of accurate and quality reports. The aspect of organizational capacity takes into consideration the staffing levels of the IPs and the technical skills therein. Staffing levels, and the existing skills mix in the IPs have an effect on compliance with reporting requirements at IRCU.

Any attempt to assess the impact of causal factors on levels compliance to donor reporting requirements must therefore take into account the existing quality assurance mechanisms and

institutional capacities (moderating factors) which can cause change in the dependent variable. This is important because much as the facilitating factors (Communication, Planning & Management, and Organizational Capacity) may exist, compliance with donor reporting requirements can be hindered by lack of quality assurance and inadequate institutional capacity.

1.7 Significance of the study

The study to examine factors affecting reporting of HIV/AIDS activities by IPs that are receiving PEPFAR funding through IRCU was motivated by the fact that much as IRCU renewed and signed a five-year contract with USAID to scale up access to and utilization of quality HIV/AIDS, prevention, palliative care and treatment for people affected and infected by HIV/AIDS and their families, documentation and tracking of project implementation was being affected by inadequate reporting by the IPs. The prevailing status quo if not addressed, may impact on future donor funding to IRCU and its larger network. The study therefore sought to identify bottlenecks that were affecting compliance with the reporting requirements by the IPs, so as to make recommendations for improvement.

1.8 Scope of the study

The study examined factors affecting reporting of HIV/AIDS activities by IPs that are receiving PEPFAR funding through IRCU. This was conducted within IRCU and its larger network of IRBs and selected IPs. IRCU currently has a total of 80 sub-grantees implementing HIV/AIDS treatment, care and support programs.

The study focused on the period October 2006 to December 2009. This was because of the low percentage of Implementing Partners (IPs) who submitted complete, accurate and timely reports

during this project period. It covered all the five IRBs, while the IPs were selected from the sampling frame (Implementing Partners list). Respondents were drawn from the IRCU Secretariat, the IRBs and from purposively selected IPs from two regions of Uganda (Northern, and Central regions) specifically the districts of Arua and Kampala. The choice of Arua and Kampala districts provided the researcher with the opportunity to establish whether geographic location of the IPs has got implications on compliance with donor reporting requirements.

1.9 Definition of key concepts as used in the study

Compliance: Adherence to reporting requirements in terms of accuracy, completeness and timeliness.

Communication systems: Refers to well established systems for collecting, analyzing, and transmitting of information (e.g. through reports) from the IPs, through the IRBs to IRCU. This should also include well laid out feedback mechanisms from IRCU, through the IRBs and back to the IPs.

Donor: Refers to agencies that offer assistance in form of grants or aid (e.g. USAID, DANIDA, Irish AID and WCRP)

Implementing Partners: Organizations (Such as HIV/AIDS Prevention, Care and Treatment IPs) that are implementing activities using PEPFAR funds routed through IRCU.

Institutional Capacity: Was used to refer to human resources (including technical competencies), logistics such as equipment and history of grants management.

Donor reporting requirements: Refers to set standards/ guidelines provided by the donor (USAID) and enforced by IRCU which are to be followed by the IPs when reporting progress with implementing their activities.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews literature related to the objectives of the study to assess factors affecting compliance with donor reporting requirements. It reviews the different definition of compliance, as well as analyzes information related to reporting, communication, management process and institutional capacity, all in the context of compliance with donor reporting requirements.

2.2 Theoretical Review:

There are different definitions of compliance, with no single standard definition. According to <http://www.searchdatamanagement.techtarget.com>, compliance is defined as either a state of being in accordance with established guidelines, specifications, or legislation or the process of becoming so.

On the other hand, <http://www.definitions.net> defines compliance as the act of conforming or yielding.

The Psychology Glossary <http://www.alleydog.com/glossary> defines compliance as the tendency to agree to do what is requested especially if there are certain factors present: a feeling that there is give and take, believability, likeability, limited supply and positive feedback from others.

For this study, compliance was defined as adherence to reporting requirements in terms of accuracy, completeness and timeliness.

2.3 Reporting Requirements

According to Goparaju, (2004), reporting is very vital during the implementation of activities by any organization. It facilitates quality assurance through capturing progress in any organization and enabling management take corrective actions. Broadly, it facilitates activity monitoring (ultimately evaluation) by documenting program related activities and cost performance, comparing actual performance with what is planned, determining causes of deviation and above all promoting planning.

It is worth noting that a project/intervention is not complete unless it is monitored. Monitoring must be recorded and communicated. That communication can be in form of a report, or a video documentary. The monitoring of progress of any project or activity must therefore be integrated with its planning and implementation.

IFAD (2002) in their publication emphasize that reporting is useful and valuable especially when it is done rightly. This should entail completeness, accuracy and timeliness. One over-riding principle that organizations should aim for in reporting is the documentation of results of activities. This requires analysis that goes beyond a mere description of activities but also informing decision making. This analysis should answer the question, "*How far have the project objectives been attained?*".

Goparaju (2004) further alludes that for reporting to yield successful outcomes, it has to operate within the context of a developed framework/mechanism. This framework/ mechanism must focus at the end user and should be as user friendly as possible. It must be able to produce

evidence of clear results. It must also be able to provide clear lines of accountability, which should exhibit efficiency in resource utilization. Reporting can therefore not be divorced from monitoring and evaluation. Reports are the main pathways or channels of information to the people who decide and fund projects.

2.4 Compliance

PEPFAR (2005) states that in order to have accurate (with correct information), complete (with all sections of the reporting templates filled in), and timely (submitted as per set timelines) reports, project implementers must ensure that they adhere to set standards by the funder/donor. Failure to comply with set donor standards will imply that the project implementer either receives delayed disbursement of funds for continuity of activities, or funding is phased out by the donor. The above remedies would affect service delivery especially for life saving program like antiretroviral therapy.

PEPFAR (2005) emphasizes the importance of compliance as a means to demonstrate progress towards achieving legislative goals, advocate for continued support of HIV/AIDS prevention, care, and treatment programs, and to coordinate efforts with the international donor community. Compliance is hence a very important aspect of ensuring donor accountability.

2.4.1 Timeliness

Bouzeghoub et al (2004) use the term “timeliness” for the frequency of change and currency for the age of information, whereas Eppler (2003) uses “timeliness” as the ability of the system to deliver useful information in time.

It is worth noting that poor adherence to set donor reporting timelines has got implication on consolidation and submission of progress reports. It also greatly impacts on funds remittances,

hence impacting on continuation of service delivery. It is therefore imperative that project implementers adhere to donor reporting requirements.

2.4.2 Completeness

Schwabe et al (2005) refer to completeness as the degree to which a medium is able to serve a user's information need, implicitly capturing other criteria, such as ease of understanding, and serving as an indicator for relevancy. It also refers to the extent to which expected level and amount of information is provided. This means there are key information areas that a donor expects from the implementing organization at a specified period of time.

Completeness in reporting is thus essential because it is a form of measuring program impact and evaluating value for money. Failure to submit complete reports therefore will also translate into inadequate information provision to the donor, hence affecting future/sustained donor funding.

2.4.3 Accuracy

Accuracy as a donor reporting requirement looks at the degree to which information collected, analyzed and presented reflects the events being described.

In a book titled "*Strategies for Supporting Advancement and Development; Reporting for Advancement*", it is stated that if an organizations' data is being shared with external constituents who have a vested interest in accuracy and reliability since it is directly related to their investment, it is important to make sure employees understand the importance and necessity of ensuring accuracy.

Macrae et al (2003), further agree that it is an important commitment to ensure a high degree of accuracy, timeliness and transparency in donor reporting on official humanitarian assistance spending, and to encourage the development of standardized formats for such reporting.

In this regard, the accuracy of IP reports is determined by the extent to which the information reported reflects activities on ground. Organizations should therefore be very mindful of providing accurate reports, since the inaccurate reporting may provide a very deceptive picture of implementation of activities which if validated by the donor, may lead to termination of financial support.

2.5 Communication Systems and Compliance with Donor Reporting Requirements

Communication is a very crucial component of compliance with donor reporting requirements. This should ideally be constituted by well-established systems for information flow and feedback, and managed by persons with the relevant skills mix. Communication is one of the essential ways to increase the effectiveness of any grant recipient organization because it creates a lasting relationship between the organization and the donor. Sometimes this relationship can be established through face-to-face meetings but, more often than not, many other forms of communication are necessary.

CARE (2009), emphasizes that the amount of time on back-and-forth communication can be reduced significantly if one produced a clear, detailed, and accurate report for the recipient to check. To comply with donor reporting requirements, it is thus important to consider reporting tools, the information system and channels of information dissemination.

2.5.1 Reporting tools

Compliance with donor reporting requirements is best achieved when there are standardized tools for reporting. It is advisable that the implementers are oriented on the new tools, which will lead to eventual ownership. According to Core Initiative (2004), some donors have their own reporting format. Others leave it to grantees to decide upon format. One important issue to negotiate with donors is the content of the format, and the choice of language of the report.

It is important to note that the choice of reporting tools can also affect compliance with donor reporting. Cuthbert (2011) emphasizes the need for organizations to understand their users and how they need to consume information in order to take effective action, as a way of determining the choice of reporting tools. He also further acknowledges the importance of knowing the delivery mechanisms of the reports, so as to determine the tools to be used. For example, do the reports need to be hosted on the web, hosted internally, emailed, printed? How will users receive and consume the information contained within?

Cuthbert also states that many users are used to seeing their data reported in a specific format, using particular visualizations. It is therefore, important that both the implementer and the users are happy that the preferred tool(s) can provide the right visual style. Cuthbert however notes that, it's important to 'think outside of the box'; just because data has always been represented in a certain way does not mean that was the most effective or efficient way.

Furthermore, Cuthbert notes that data sources will have a big impact on the choice of tool, since there is no point picking a tool which cannot connect to an individual's/organization's data

source. It is therefore imperative to be cognizant of the amount of data a tool can comfortably handle, when making the choice of reporting tools.

2.5.2 Information flow system

For compliance purposes, good information flow systems should be user friendly, easily adaptable, with clear tools, including goals, objectives and indicators to be reported on. Management of the entire mechanism, analysis and information dissemination strategies also need to be clearly defined.

Coupal (2004) alludes to the above by stating that organizations should take time to conduct an organizational information needs assessment, if at all an effective information flow system is to be designed.

In Malawi for example, the National HIV/AIDS Monitoring & Evaluation System was designed around the principle of "utilization-focused evaluation", Malawi National AIDS Commission, (2003). This implied attention not just to indicator design, but to the larger challenge of providing decision makers with timely, useful, and reliable data.

Further still, the system emerging from the design process rests on four linked cornerstones namely: indicators, data sources, information products, and stakeholders, Malawi National AIDS Commission (2003). The paragraphs below clearly describe these;

a) Indicators.

A national set of HIV/AIDS indicators to assess achievements at input, output, outcome, and impact levels. At the program output level, the indicators were grouped into six areas. These

were used to logically organize the commission's annual work plan and its medium-term strategic plan.

b) Data sources

The system incorporates data from 20 data sources. Sources are defined in terms of who is responsible for collecting the data, the frequency, and the source of funding for each. At least one data source, but sometimes more than one, is required for each indicator.

c) Information products.

The system defines the M&E information products (reports) to be generated, starting with regular reports by the Malawi National AIDS Commission.

d) Stakeholders.

The system also defines who information products/reports are to be produced for, and when and how they are to be disseminated. With this conceptual scheme in place, a detailed operational plan was then developed. This plan was premised on the following key questions: How would each indicator be defined? What specific data and data sources were necessary for each indicator? What content was needed for specific information products that would fulfil stakeholders' information needs? Who would define, approve, and disseminate particular products? Were the needs of all stakeholder communities being addressed? How would the system be managed?

Feedback mechanisms in this case are very paramount as part of the information flow system.

For communication to be effective, it hence vital for the information system to take care of; clear indicators, well laid out data sources, well defined information products (reports), and clear target groups to receive the products (stakeholders).

2.5.3 Information Dissemination

One of the most serious barriers that organizations receiving donor aid face is to resolve the problem of information flow – upwards, downwards, and sideways which is often grandly termed as communication. It is generally accepted by growing organizations that the informal systems of communication are dying out and being replaced by new ones as technology continues to change.

Information can be conveyed and exchanged through a variety of means. The choice will depend on a number of factors, such as the nature of the information, the source, the target audience and the socio-economic and cultural environment, United Nations High Commissioner for Refugees (2006). Some of the channels that donor agencies use to disseminate information to their partners include organizing stakeholders' meetings, e-mail, telephone contact, review meetings and exposure visits. It is worth noting that the choice of information dissemination/communication channel affects compliance with donor reporting requirements. It may therefore be advisable to use a combination of channels, to guard against any possible hitches with the use of only one channel. Schram (1964) further affirms this by stating that the required amount of information and learning is so vast that only by making effective use of the great information multipliers, can the developing organizations provide information adequately.

2.6 Management Systems and Compliance with Donor Reporting Requirements

This section analyzes key considerations related to the management process, and its effects on compliance with donor reporting requirements. These include stakeholder involvement in the design of reporting systems, implementation based on set standards, and monitoring and evaluation.

2.6.1 Stakeholders involvement in the design of reporting systems

In order to have an effective reporting system, beneficiary/stakeholder participation and involvement at inception is very crucial. This not only enhances understanding and compliance with the system, but also fosters ownership and sustainability. It's therefore important to note that planning and design of reporting systems should follow a bottom-up, other than a top-bottom approach.

In the planning and design of the National HIV/AIDS Monitoring & Evaluation System in Malawi, a series of field visits to implementers of HIV interventions – in the public sector, private sector, civil society, and faith-based organizations was the first step in conceptualization and design. Among other requirements, these visits flushed out the range of information needs among HIV stakeholders. Next the adequacy of existing data sources and HIV indicators was assessed, Malawi National AIDS Commission (2003).

According to International Fund for Agricultural Development (2002), there are six key steps to follow when setting up a reporting, Monitoring & Evaluation system. These include establishing the purpose and scope responding to the question-why do we need M&E and how comprehensive should our M&E system be?, identifying performance questions, information

needs and indicators answering the question- what do we need to know to monitor and evaluate the project in order to manage it well?, planning information gathering and organization responding to the question-how will the required information be gathered and organized?, planning critical reflection processes and events responding to-how will we make sense of the information gathered and use it to make improvements?, planning for quality communication and reporting answering the question-how and to whom do we want to communicate what in terms of our project activities and processes?, and planning for the necessary conditions and capacities which answers the question-what is needed to ensure our M&E system actually works?

In involving stakeholders in the design of the reporting system, it is important to incorporate the six steps mentioned above. This is because it will enhance ownership of the system, and the production of timely and quality reports, acceptable by all stakeholders.

2.6.2 Monitoring and Evaluation Systems vis-à-vis compliance standards

International Fund for Agricultural Development (2002) emphasizes the importance of implementing M & E systems based on set standards. It also mentions that in order to collect data, the methods should be technically and financially feasible methods, consistent and not prone to distortions. The established data collection tools and system of reporting enables both the donor or funding agency and project implementers track the progress being made with implementing project activities, identify existing gaps and also take corrective measures, all aimed at good results. Similarly, PEPFAR set up the Monitoring and Evaluation of Emergency Plan Progress (MEEPP) to track performance on their behalf. Since its inception, MEEPP has developed indicators for every organization receiving PEPFAR funding through USAID. All USAID partners are required to report annually on the relevant programming areas against a

minimal set of indicators standardized across the Emergency Plan. These indicators are currently being reviewed. As with the focus countries, PEPFAR reporting occurs directly to Office of the U.S Global AIDS Coordinator (OGAC) within the data base.

IRCU has also got it set compliance standards that must be followed by IPs, as stipulated in the IRCU Financial Guidelines Manual (2009) and the IRCU Grants Agreement (2009), see appendix 3 herewith. In these guidelines and agreement, there is a clear indication of the requirements and reporting timelines.

2.6.3 Monitoring and Evaluation

It is important to monitor and evaluate so as to establish whether project implementers are complying /have complied with utilization of set donor reporting requirements. By so doing, corrective/remedial action can be developed and implemented.

According to Core Initiative (2004), monitoring is an on-going activity during the life of the project. It is through monitoring that the project is able to determine what progress has been made in relation to the work plan. Monitoring helps in ascertaining whether the project is on track, and also in determining whether the project needs to make any changes in its strategies or activities so that it can be as successful as possible.

Core Initiative (2004) further states that evaluation determines how successful an intervention has been in meeting its objectives, as well as in assessing the impact of project activities on desired outcomes, like knowledge or behaviour. Evaluation begins with a baseline survey which is carried out before project activity begins; project evaluation concludes when data are collected

again through an end-of-project survey, and then compared to baseline information. When funds allow, some projects also have a mid-term evaluation which occurs half-way through the project's implementation. Monitoring and Evaluation is hence an aspect of compliance with donor reporting, which should be taken care of from the onset of project implementation.

2.7 Institutional capacity and Compliance with Donor Reporting Requirements

In order to be effective and achieve desired objectives, reporting mechanisms/systems must have the right skills mix, appropriate tools and facilities (including equipment), and constant supervision to ensure that staff are doing the right things at the right time. The paragraphs below give a detailed description of how the different aspects of institutional capacity mentioned above, impact on compliance with reporting requirements

2.7.1 Management skills/competencies:

In a publication by IFAD (2002), getting the M & E/reporting system working also means thinking of appropriate incentives, ensuring you have the right and enough human capacity at hand, and thinking about ways of storing and sharing information. It also provides questions to guide the detailed planning of M&E/reporting systems, conditions and capacities as stated in table 1 below:

Table 1: Questions to guide the detailed planning of M & E conditions and capacities

Conditions and Capacities	Questions to Guide Detailed Planning
Human capacity for M&E	<ul style="list-style-type: none"> - What are the existing M&E capacities with project partners? - What training will be necessary? - What consultancy support will be required?
Incentives for implementing M&E	<ul style="list-style-type: none"> - Are M&E responsibilities included in job descriptions and terms of reference? - How will reflection and learning among staff, partners and the intended primary stakeholders be encouraged?
Organizational structures	<ul style="list-style-type: none"> - Will there be an M&E unit or will M&E be spread among all parties? If there is a unit, how many people will it have and where will it be located, under whose authority? - How closely connected will M&E staff be with project management?
Management information systems (MIS)	<ul style="list-style-type: none"> - What information must be stored and accessible, when, how and for whom? - What level of computerization is required and appropriate? - What expertise will be required to set up the information management system?
Financial resources	<ul style="list-style-type: none"> - Is there a separate M&E budget and have sufficient resources been allocated? - Has the staffing allocation for the project taken into account time for all relevant staff to undertake M&E activities?

Adapted from Managing for Impact in Rural Development; A Guide for Project M & E, International Fund for Agricultural Development (IFAD), 2002

During the development process of the National HIV/AIDS Monitoring & Evaluation (M & E) System in Malawi, it was realized that meeting a wide range of information needs with a single national system posed formidable challenges. First, the system would require dedicated professional staff, with specific activities to be assigned and costs allocated within an annual

work plan and budget. Both episodic evaluation (that is, epidemiological surveillance) and routine program monitoring had to be accommodated in a meaningful and mutually reinforcing way. A simple system needed to be designed to translate outputs into results (outcomes and impacts). Because this was new, it would require an incremental, step-by-step, and learning-by-doing approach. The M&E system would need to encompass self-reported data as well as periodic validation of data and auditing by external evaluators. To monitor at the level of individual programs, the Malawi National AIDS Commission would need to collect comparable program monitoring information from all AIDS/HIV implementers, irrespective of the sector, kind of organization, or location.

2.7.2 Supervision

According to World Bank's Global AIDS Monitoring and Evaluation; HIV Monitoring & Evaluation Resource Library, the importance of supportive supervision and data auditing, is emphasized as a strategy of ensuring compliance with the reporting requirements and enhancement.

In IRCU, supervision is used as an avenue of both capacities strengthening as well as monitoring. Support supervision and monitoring of HIV/AIDS activities is done by IRCU and IRB technical staff. This process focuses on review of work plans, activity reports, budgets and financial expenditures and check whether data tools for every program filled accurately, IRCU Annual Work plan (2008). This routine supervision helps IRCU to undertake any corrective measures to improve service delivery and program reporting. Every site is visited once every quarter. Supervision is thus an important aspect of ensuring compliance with donor reporting requirements, which should be underscored. Marquez and Kean (2002), allude to this by

stating that supportive supervision is .a process that promotes quality at all levels of the health system by strengthening relationships within the system, focusing on the identification and resolution of problems, and helping to optimize the allocation of resources, promoting high standards, teamwork, and better two-way communication.

2.7.3 Staffing Levels and capacities

It is important to have the required numbers of staff with the correct skills to ensure compliance with the reporting requirements. It is important coming up with a precise definition of the number of M & E staff, their responsibilities and linkages, as a strategy of having a functional reporting system. Availability of staff with high competence in M&E skills enables easy understanding of reporting requirements and interpretation of data. Considering the different levels of funding from USAID, it is essential to build the capacity of implementing organizations in appropriate methods of data collection, analysis and reporting. As a mean of ensuring compliance in reporting, USAID has a robust program on sensitizing all its partners in reporting indicators/parameters. USAID aims at improving the capabilities of people, institutions, and governments in order to enhance local expertise and strengthen countries ability to achieve their development objectives in health and particularly in HIV/AIDS (USAID Country profile, 2008).

Kusek et al (2004) in a World Bank publication, emphasize the importance of having sound technical skills in data collection and analysis as necessary in ensuring that compliance with reporting is sustainable. They further allude that managerial skills in strategic goal setting and

organizational development are also key components in ensuring compliance with reporting requirements.

2.8 Summary of Literature Review

Overall, in order to ensure compliance with donor reporting requirements, it is important to have user-friendly reporting templates; clearly laid out reporting timelines; complete and accurate reports; adequate communication facilities, clearly laid out reporting tools, information flow and dissemination systems (Goparaju, 2004). Furthermore stakeholders should be involved in the planning and design of the reporting system. There should also be adequate and skilled human resources to manage the system. Reporting should also be premised on set compliance standards, with a clear M & E plan. Besides ongoing monitoring and evaluation, there should also be periodic supervisory visits, which should be undertaken to strengthen existing human resource capacities, through on-spot guidance and support.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This chapter presents the strategies that the researcher used to conduct the study to its conclusion. It gives a brief description of the study design, study area, the study population, the sample size and selection, data collection methods and instruments, data analysis and management, and limitations encountered during the study.

3.2 Research Design

This study was a descriptive cross-sectional study that employed qualitative research methods to achieve its objectives. It described the situation as it was at the time of data collection. Data was collected so as to have a mainly qualitative analysis of the respondents' knowledge, and perceptions on the factors affecting IPs compliance with donor requirement. The independent variables examined were; communication systems (reporting tools, information flow system, and information dissemination), management systems (stakeholder involvement, implementation, monitoring and evaluation), and institutional capacity (management skills/competencies, supervision and staffing levels).

3.3 Study Population

The study population consisted mainly of key staff in management and programming positions working at IRCU Secretariat, the IRBs and employees of six purposively sampled IPs from the two districts of Kampala and Arua. The six IPs that were sampled were selected from HIV/AIDS prevention, ART and OVC programs.

The districts of Kampala and Arua, were purposively sampled so as to provide the researcher with the opportunity to establish whether geographic location of the IPs had implications on compliance with donor reporting requirements.

Kampala had the largest coverage of IPs for all areas of intervention such as palliative care, antiretroviral therapy (ART), provision of support to orphans and vulnerable children (OVC) and prevention. All these IPs were affiliated to each of the five IRBs. IRCU was supporting 100% of the level of effort for the staff that worked under these programmes.

On the other hand, IPs in Arua district who were implementing palliative care and prevention activities were studied. Kuluva hospital was implementing palliative care activities, while the Arua catholic diocesan office was implementing prevention activities. It is important to note that in implementation of the palliative care programme, clients from as far as DR Congo also came in for services. PEPFAR was fully funding the above mentioned activities (including staffing). It is worth noting that the researcher chose these districts to form a basis for regional comparison.

3.4 Sample Size and Selection

Purposive sampling was used to select 22 key staff in management and programming positions, who are working at IRCU Secretariat, IRBs, and employees of the six purposively sampled IPs from the 2 districts of Kampala and Arua.

These were selected as follows; five respondents (the HIV Prevention Specialist, the Clinical Programs Specialist, the OVC Specialist, the M & E Officer and the Grants & Management Specialist) at IRCU Secretariat, 12 senior program staff that is two each from the six purposively sampled IPs from the two districts of Kampala and Arua, and lastly five respondents meaning one from each of the five IRBs namely; The Uganda Catholic Secretariat, Church of Uganda, the

Uganda Muslim Supreme Council, the Orthodox Church and the Seventh Day Adventists Union of Uganda. The latter category included the Program and M & E officers.

3.5 Data collection methods & instruments

Data was collected using key informant interview guides, checklists to review key documents, and verify physical inventories respectively. This section therefore presents the data collection methods and instruments utilized; data collection procedure; data analysis and management; and limitations encountered during the conduct of the study.

3.5.1 Key Informant Interviews:

According to Kumar (1986), Key Informant interviews (KIIs) are qualitative, in-depth interviews of 15 to 35 people selected for their first-hand knowledge about a topic of interest. The interviews are loosely structured, relying on a list of issues to be discussed. Key informant interviews resemble a conversation among acquaintances, allowing a free flow of ideas and information. Interviewers frame questions spontaneously, probe for information and takes notes, which are elaborated on later.

In this regard interview guides were used to interview 22 main respondents working in management and programming positions, working at IRCU Secretariat, IRBs and employees of the six purposively sampled IPs from the two districts of Kampala and Arua. KIIs were used because they provide much knowledge as possible about the context of study. The major issues the respondents were interviewed on included; reporting, communication, the management process and organizational capacity. This was aimed at establishing how they affect compliance with donor reporting requirements.

3.5.2 Document review

According to Fisher et al (2002), document/records review is a technique used in research to validate information that is being provided by respondents. A research project may require review of documents such as course syllabi, faculty journals, meeting minutes, strategic plans, etc. Depending on the research question, the researcher might utilize a rating scale, checklist, or rubric to gather quantitative data on the qualitative documents

Documents were reviewed to validate the quality of program and financial reports in terms of timeliness, accuracy and completeness at IRCU Secretariat, IRB and IP level. Tools for data collection (specifically at IRCU Secretariat), staff training files, minutes of meetings with IPs and IRBs, support supervision visit/monitoring reports were also reviewed. The researcher mainly reviewed reports for the previous 6 months of the calendar year 2009, to ensure representative comparison and analysis. A documentary review checklist based on the key study issues and objectives was developed to guide the review process of relevant documents.

3.5.3 Physical inventory

Physical inventory is a process where a business or an organization physically counts its entire stock. A physical inventory may be mandated by financial accounting rules or the tax regulations to place an accurate value on the inventory (Piasecki, 2003).

Tersine, (1994), supports the above by stating that a physical inventory of items is necessary to verify the integrity & accuracy of inventory records.

In this regard, a physical inventory checklist was utilized to verify the existing capacity (both human and equipment), relevant to ensuring compliance with donor reporting requirement.

These included validation of the existence of computers with internet facilities, data entrants, and program and finance staff.

3.5.4 Procedure for data collection

The principal investigator sought approval from the Uganda Management Institute (UMI), before commencement of the study; thus, introductory/authorization letters were got from the UMI, and top management of IRCU.

The research team comprised of the principal investigator, and two data collectors. The latter were oriented by the principal investigator on the interview techniques and tools.

Pre-testing of tools was done in one IP affiliated to Kampala Archdiocese, and located within Kampala district. This was done to validate quality of the data collection instruments . At the end of each day, manual verification of the data was done for consistence with the research questions and study objectives.

In order to avoid coercion of the respondents, the research team obtained verbal consent from all the respondents, and confidentiality was guaranteed. Respondent names were not recorded.

3.6 Data Analysis

Data analysis involved reduction, structuring and interpreting of data (Langemar, 2005). Reduction implies concentrating data without losing content. Structuring involves arranging data into meaningful sub-categories. Interpretation meant understanding what the data actually portrays.

Data was analyzed manually. It was appropriately presented in descriptive text. Data was recorded both manually and with the use of an electronic recorder; it was then transcribed, typed and collated. The findings were documented and disseminated to stakeholders. These included Management of IRCU, IRBs and IPs. Lecturers at UMI were availed with a copy of the study. The dissemination strategies included making presentations of the findings, coupled with submission of printed copies of the study report.

3.7 Limitations encountered

Non response was one of the study limitations. However, this did not compromise the research findings since adjustments were made in calculation of sample size. Some of the IPs were reluctant to share some information for fear that it may affect their future funding. Confidence in the respondents was built when the introductory letters were displayed.

The sampled population may not have provided a complete/representative picture of compliance with donor reporting requirements by all the IPs. Nonetheless, the six IPs selected from IRCU's two operational districts of Kampala and Arua, gave a basis for drawing some important conclusions. This was largely due to the fact that the selection considered key IRCU program areas namely; HIV prevention, ART for people living with HIV/AIDs, and support to OVC.

The use of purely qualitative approach was limiting because it didn't provide the researcher with statistics for information triangulation.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

This chapter presents study findings. It gives a brief description of the population followed by a presentation, analysis and interpretation of the study findings. The analysis and interpretation of the results and its effects on compliance with donor reporting requirements, is categorized under the following thematic areas; communication, management systems of donor resources at the Inter-Religious Council of Uganda (IRCU), and the institutional capacity

4.2 Study population

Data for this research was collected from a total of 22 respondents as shown in Table 2 below. At the IRCU Secretariat, five (23%) respondents were interviewed and these included the HIV Prevention Specialist, the Clinical Programs Specialist, the Orphans and Vulnerable Children (OVC) Specialist, the Monitoring and Evaluation (M & E) Officer and the Grants & Management Specialist.

Six IPs were also identified and studied. In Arua, three IPs, that is, Kuluva Church of Uganda Hospital Arua, Arua Diocese, and Here is Life. In Kampala district, the IPs studied were; Friends of Canon Gideon Foundation (FOCAGIFO), Namungona Christian Care Initiative, and Meeting Point Kampala Kyamusa Obwongo (MPKKO). Two (2) from each of the six IPs were purposively sampled and thus included in this study. This therefore means that 12 (55%) staff from IPs were interviewed.

Lastly, five (23%) respondents interviewed were picked from each of the five IRBs. These included one staff from each IRB that is, The Uganda Catholic Secretariat, Church of Uganda, the Uganda Muslim Supreme Council, the Orthodox Church and the Seventh Day Adventists Union of Uganda. The study primarily focused on Program Officers and Monitoring and Evaluation Officers.

Table 2 below disaggregates the number and percentage of respondents interviewed by category;

Table 2: Study respondents

Source of Data	No. of respondents	Percentage
IRCU	5	23
IPs	12	55
IRBs	5	23
Total	22	100

Source: Field Data, April, 2011.

Key:

IRCU = *Inter-Religious Council of Uganda*

IPs = *Implementing Partners*

IRBs = *Institutional Religious Bodies*

From table 2 above, the response rate was 100%. Majority of the respondents (55%) were from the IPs. Given the nature of the study and the IPs' hands-on role in implementation, this was aimed at eliciting a more reflective picture of compliance with donor reporting requirements.

4.3 Communication Systems and compliance with reporting requirements

According to the IRCU Grant Agreement, 2009 (IRCU, 2009), timely reporting or compliance with reporting requirements is vital in tracking the progress being made in implementing project activities, identifying existing gaps and also taking corrective measures, all aimed at good results.

It was identified that factors that affect compliance with reporting requirements are both internal to the organisation as well as external. The internal factors related to management, technical competence, relationship with the donor, and availability of physical infrastructure and systems related to reporting, while the external factors are related to the operations of the donor, her relationship with the implementing organisations and level of technical support extended to the implementing partners.

Communication systems were herein defined as facilities consisting of the physical plants and equipment for disseminating information. It was therefore pertinent to identify whether sampled IPs had the required equipment necessary to execute communication with IRCU. The results from the inquiries are shown in Table 3 below.

Table 3: Ownership of communication systems by Implementing Partners

Type of equipment	Frequency of IPs	Ratio
Computers	*8	1.3
Printers	6	1
Landline telephones	5	0.8
Mobile phones	2	0.3
Internet	2	0.3
Scanners	4	0.6
Digital cameras	2	0.3
Faxing machines	3	0.5

Source: Field Data

**One IP had more than 2 computers dedicated to IRCU work.*

-Ratio of 1 means that all the six IPs had the specified equipment, for which they were assessed.

-Ratio of less than 1 implied that some of the IPs had the specified equipment, for which they were assessed.

From table 3 above and mindful of the fact that on one IP had more than two computers, the impression is that each of the six of the IPs studied had a computer dedicated to the IRCU project. This therefore meant that it was easy for the concerned program staff to enter project data, produce reports and perform any other duties attached to the project.

On the contrary however, in some cases, especially in Arua, it was evident that there were no computers specifically dedicated to the IRCU project. In such cases, responsible staff used to borrow laptops or use any other computers within their respective organisations, which was tiring and often causing delays. One respondent noted that:

IRCU did not give us any computers to use in this project and yet we have to send them digital reports. We have to use computers within the diocese which is often complicated...at the end of the month, every employee or department is busy compiling their reports to meet deadlines, which complicates our ability to access such computers. At times we have to use internet cafes at our expense...and without doubt, this will delay submission of reports. (Respondent, Arua).

It was also established that not all IPs had functional printers. This therefore meant that there was an additional expense incurred by these organisations in printing and photocopying reports and any other project documents.

Majority, five of the six (5/6) IPs visited had permanent landline phones. Of the six, two (2) also had mobile phones that were owned by the organization and were thus in use for official communication. The impression is that telephone communication did not pose a big challenge to coordination, especially with the IRCU Secretariat.

At the time of this study, only two (2) of the six (6) IPs studied had functional internet services. One IP in Kampala had a mobile modem, but at the time of the study it had run out of credit. This organisation was therefore not counted as having a functional internet service. Inability to have Internet services, was identified as a major factor as to why IPs were not reporting on time. IPs without internet services therefore relied on internet cafés, often at the expense of concerned staff. One staff said:

We do not have internet services at our office...when it comes to reporting, we have to go to internet cafes in Arua to send such reports. At times there are intermittent network challenges or power failures. In such cases you have to wait until the situation normalises. (Respondent, Kuluva Hospital Arua).

Another one reported:

We use a modem that is owned by the organisation. Much as this is a cheap internet source, it is used by every department at the office. At times you need to send a report and someone went with it, or someone is busy using it, or it has no subscription. We end up using private internet cafes at our expense (Respondent, Kampala).

It was identified that Kampala based IPs had better access to information and communications technology (ICT), which are the benchmarks of communication as compared to Arua-based IPs.

The quotation below provides further evidence, “*Kampala-based IPs often times report on time or within time as compared to their up country based IPs.*” (Respondent, IRCU Secretariat)

The above implied that the availability of ICT had an effect on compliance with reporting.

4.3.1 Communication systems versus compliance to reporting requirements

Respondents were asked whether they felt communication systems affect compliance with IRCU reporting requirements. Their responses were ranked under strongly agree, averagely agree, agree, disagree, and strongly disagree. Table 4 below summarizes the perceptions held by the respondents.

Table 4: Respondents’ perceptions on how communication systems affect compliance with IRCU reporting requirements

Do communication systems affect compliance with IRCU reporting requirements?	Frequency	Percentage
Strongly agree	19	86
Partially agree	2	9
Agree	1	5
Disagree	0	0
Strongly disagree	0	0

Source: Field data.

From table 4 above, 19(86%) of the study participants strongly agreed that communication systems affect compliance with IRCU reporting, while 2(9%) partially agreed and 1(5%) agreed.

Considering the fact that none of the studied respondents disagreed or strongly disagreed that communication systems affect compliance with IRCU reporting requirements, it can therefore be concluded that communication systems have 100% significance with compliance with reporting requirements.

Irrespective of overwhelmingly response that communication systems affect compliance with reporting, it was identified that there were other factors responsible for the same, among which is lack of clear and specific deadlines for reporting. According to the responses below, the lack of strict reporting timelines seems to be affecting the timely submission of reports. As one respondent indicated:

“We always have some ‘lax’ days to report. In this case you tend to think that you have some extension days so you can switch to something else and finish the report the next day. What happens is that you keep postponing until you have no time left” (Respondent, Arua).

Another one observed:

“When you have additional few days or an additional week to submit a report, you tend to focus on some other report which is due on that date considering the number of monthly donor reports we have to submit. In the end, you find that you have no other option but to send the report even after the extension days have expired. Reporting dates, I think should be very specific” (Respondent, Kampala).

The overall impression from the above quotations is that IRCU doesn't have strict reporting timelines, hence encouraging procrastination by IPs. This definitely has implications on overall compliance with donor reporting timelines.

4.3.2 Reporting tools for Implementing Partners

Tools for data collection and reporting were identified to be in place and IP staff members were inducted or trained in using them. It was factual that most of the tools used were developed during the first phase of the project. The tools in use were the activity and finance reporting tools.

With project extension, however, new tools were developed and disseminated to IPs for reporting and tracking progress of the project.

A number of challenges were identified herein. Firstly, it was reported that IRCU did not endeavour to induct or train IP staff in the usage of these tools, which inevitably had a negative impact on the usage of such tools and thus reporting in the second phase of funding. Secondly, it was identified that there was inadequate human capacity and expertise in the usage of specific tools. This was due to high levels of staff turn-over. Thirdly, it was factual that some tools had specific indicators that were not relevant to some organisations. One respondent observed that:

“...initially, our staff were trained in using tools that we were to use in reporting...however, there are some tools that were sent to us later, during the second phase of implementation, and we were not trained to use them...this later proved a challenge in timely reporting.”(Respondent, Arua).

Another also commented:

“Some of our staff that we trained by IRCU have since left, this has been a challenge to the organisation and this usually causes delays in reporting.” (Respondent, Arua).

From the above quotations, it was evident that lacks of staff orientation on new reporting tools, coupled with staff turnover, were affecting compliance with reporting.

4.3.3 Information flow system of IRCU

It was identified that originally, the mechanism of communication was that IPs were supposed to send their reports to IRBs and IRBs would then make their specific reports to IRCU and vice versa. According to a respondent in Kampala, *“the system has now changed and IPs report directly to IRCU, but we are yet to fully adjust.”*(Respondent, Kampala). Respondents studied noted that feedback from IRCU to IPs was either through IRBs to IPs or directly from IRCU to IPs. According to one respondent at IRCU;

“Once received, they [reports] are analysed for consistency with program strategies and priorities and performance against targets. Findings are then generated and sent to IPs for consideration” (Respondent, IRCU).

Feedback was also being given in form of review meetings and workshops where all IPs met to discuss progress reports, findings, success stories as well as key lessons learnt during implementation. It was also noted that in some cases progress reports are shared across all implementing partners.

The IRCU Financial Manual (2009) specifies that “good reporting is ideally; completeness, accuracy and timeliness,” which should be largely driven by the existence of user friendly

reporting mechanisms or tools, which are easy to comprehend by the users so as to facilitate planning and decision making.

Irrespective of the fact that IRCU and USAID have tools and mechanisms for reporting program activities, there was evidence of inadequate reporting manifested in delayed, incomplete and often times inaccurate reports.

Due to lack of complete information regarding completeness, accuracy and timeliness of reports from IRCU, Field Reports of December, 2009 were relied on. The December 2009 report showed that out of the 81 IPs being supported through IRCU, only about 40% of them submitted their reports on time during the months of October-December 2009. It was also estimated that only approximately 60% of these IPs submitted complete and accurate financial and programmatic reports while the remaining 40% submitted inaccurate and/or incomplete reports, (IRCU Field Reports, December 2009).

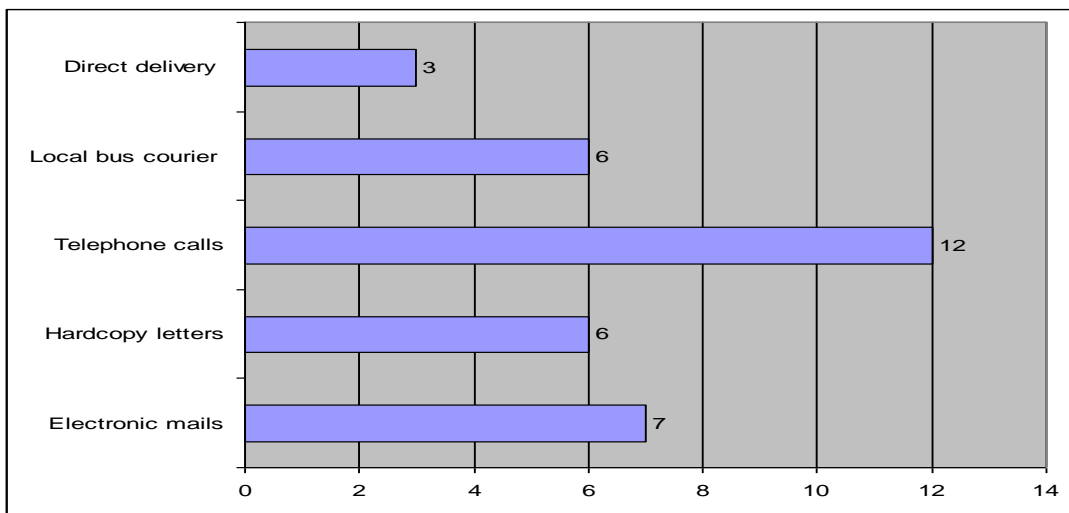
When asked to account for such finding, IPs noted that completeness and accuracy were at times challenges within their reporting due to some factors that were internal while others were beyond their reach. Among the internal factors noted, most prominent was staff turnover which thus meant that new staff were always coming in to use tools to which they had not receive adequate training, ambiguity of some tools, and introduction of new tools. On the other hand, failure to meet deadlines was mostly attached to poor communication systems. It was also realised that lack of clear and specific deadlines also negatively affected timelines of reports.

4.3.4 Information Dissemination in IRCU

It was identified that forms of communication/information dissemination varied amongst IPs, but was consistent across regions.

Telephones

While allowing multiple responses from IP staffs interviewed, according to Figure 2 below, it was evident that telephone calls were the most dominantly used form of communication between IPs and IRCU. Telephone conversations were used often to discuss program progress, challenges encountered and possible solutions and issues to deal mostly with funding. IRCU staff also used telephone calls to remind IPs about their reporting obligations. However, this medium of communication had minimal impact on compliance with reporting requirements since reports could not be sent or received via telephones. This form of communication was however hailed in ensuring completeness and feedback.



Source: Field data

Figure 2: Forms of communication with IRCU

Electronic mails

For Kampala-based IPs, it was evident that electronic mails were very common due to the availability of the internet thus accounting for timely reporting. It was also reported that their proximity to IRCU helps them hand deliver both electronic and hardcopy reports in cases where the internet is off. As noted by one respondent:

“There are a few cases where we have hand delivered our reports to IRCU...especially when there is no internet at the office, we save our work on a portable drive and send the report to IRCU in a bid to meet deadlines” (Respondent, Kampala).

The above quotation is a clear manifestation that Kampala-based IPs were more advanced in technological dissemination of information, than their upcountry colleagues, hence enhancing their capacity to report in time.

Physical deliveries/direct delivery

Hardcopy letters, direct delivery and use of local bus couriers where reports were physically delivered at IRCU offices were all classified as physical deliveries. In Arua however, it was identified that there were numerous challenges that hinder their timely reporting and thus their mode of communication with IRCU. Such challenges included intermittent power supplies and unreliable internet services. IPs in Arua, reported that they relied on local bus couriers, hard copy letters and direct delivery of reports. This was due to communication challenges like lack of the internet connectivity, which arguably increased on the costs of operation. They however reported that the advent of mobile internet modems was slowly salvaging the situation irrespective of the attendant costs. One respondent observed that:

We often times rely on a local bus courier service like ‘Gaaga’, which has its challenges like delays and sometimes loss of reports and the rather expensive Eagle Air Courier service. We at times wait for any staff that is going to Kampala and thus send them. The delays in reporting are often times caused by such challenges (Respondent, Arua).

From the quotation above, distance and reliance on physical delivery of reports, was not the most workable option for IPs in Arua district.

4.4 IRCU's Management Systems and compliance to donor reporting requirements

It is the responsibility of IRCU to ensure that donor resources are efficiently managed. This is through the involvement of the IPs (as key stakeholders) in the planning, implementation, monitoring & evaluation of activities. To ensure that this is done, IRCU has to offer various forms of support as shown in Table 5 below. This also formed the premise upon which respondents were interviewed.

Respondents were asked whether management system of donor resources affects compliance with donor reporting requirements. A total of 18(82%) people responded in the affirmative and pointed out forms of support such as budgetary support for communication, trainings and workshops, quarterly performance reviews and transport, among others, as means of logistical support that IRCU has used to support IPs compliance with donor reporting requirements.

On the other hand, only 4(18%) of the respondents disagreed that IRCU was efficiently using resources to support IPs to comply with donor reporting requirements. These respondents noted that there are proper avenues through which IRCU can do this. Some respondents labelled such support as 'misguided' since support was offered without identifying the development needs of some IPs.

Table 5: Forms of support rendered to IPs by IRCU

Forms of support	Frequency	Percentage
Budgetary support for communication	22	26
Transport	11	13
Quarterly performance reviews	13	15
One-on-one interactions	5	6
Mentoring and coaching	4	5

Source: Field Findings

From the table 5 above and as noted from the frequency of responses, the highest form of support that IRCU rendered to the IPs was budgetary support for communication, whereas the least form of support was mentoring and coaching.

4.4.1 Stakeholder involvement in IRCU Programs

Quarterly performance reviews

As a strategy to ensure stakeholders' involvement in planning and implementation of IRCU related activities, performance review workshops were always organised by IRCU. It was reported that all participating IPs were called upon to attend. It is during these reviews that comprehensive reports were presented highlighting the challenges encountered during the quarter, how they were overcome, success stories and strategies for successful future implementation.

Only 13(15%) of the respondents identified such reviews as avenues for learning, reflection and sharing with other partners on issues related to the program. They also recognised that it is through these reviews that they were able to compare their reporting and general program successes with other IPs, and thus position themselves for further improvement. According to one respondent:

During performance review, we get an opportunity to evaluate our own performance compare to other IPs. When you get back, you use that as a benchmark to progress...no organisation wants to be the worst performer, we thus try to work hard to ensure that during such reviews we get recognition of being among the best performers. (Respondent, Kampala)

From the findings, quarterly performance review workshops are certainly good incentives for ensuring compliance with reporting requirements. These enhance the spirit of hard work and objective competition by the IPs.

4.4.2 Implementation of donor funded activities in IRCU

In a bid to ensure that donor funded activities are implemented with the quality it deserves, this section highlights IRCU's efforts in ensuring that this is achieved:

Transport

From Table 5 above, 11(13%) respondents mentioned that IRCU occasionally provided transport for IRCU staff to attend trainings and workshops. In other cases transport was offered for upcountry IPs to submit their reports. This kind of support may however be unsustainable and uneconomical, since there are cheap avenues that could be explored.

Budgetary support for communication

Considering multiple responses as indicated in Table 5 above, majority of the respondents 22(26%) noted that budgetary support for communication was the major contribution from IRCU to IPs to support compliance with donor reporting requirements.

Irrespective of this budgetary support, it was however identified that only two (2) of the six (6) sampled IPs had functional internet services at the time of the site visits. Lack of internet connectivity may be among the causes of late reporting by the IPs. As also identified, some IPs did not have computers that were specifically dedicated for IRCU work, meaning that such budgetary support is used for telephone airtime and internet café subscriptions.

One-on-one interactions

In some cases, IRCU offered one-on-one meetings with IPs. Five (6%) of the respondents noted that they had received such interactions with IRCU. Though such interactions were not specifically for reporting related issues, IPs were able to get support especially on how to use specific tools.

Mentoring and coaching

Four (5%) of the respondents interviewed reported that mentoring and coaching was one of the ways through which IRCU supported IPs to comply with reporting requirements. Mentoring and coaching meeting were either organised or adhoc, and would be initiated by any interested party.

4.4.3 Monitoring and Evaluation of donor funded activities in IRCU

Institutional Review Bodiess and monitoring of IPs

Joint monitoring was identified as a means through which Institutional Review Bodies (IRBs) monitored performance of IPs. It was also identified that IRBs were part of the planning and monitoring team for the IRCU funded project.

According to one respondent at IRCU, “IPs are affiliated to IRBs [and thus] monitoring is jointly conducted since they are also expected to support any other activities implemented under their faiths.”

It was evident that the revised Project Document and the M&E strategy of IRCU did not clearly specify the role of IRBs in terms of reporting. Initially, IPs were supposed to report to IRBs and in the end the latter would compile their religious affiliated project reports and send them to IRCU. This approach was identified as inappropriate, and was replaced by direct reporting from IPs to IRCU. Such changes however, did not specify the role of IRBs in the new arrangement.

4.5 Institutional capacity of IPs and its effect on compliance with reporting requirements

In assessing organisational capacity of IPs, the study looked at organizations' management skills and competencies (including staffing levels), largely focusing at capacity building initiatives as a means of enhancing reporting skills.

4.5.1 Management skills and competencies

Capacity building

It was identified that IRCU had conducted various trainings and workshops aimed at building the capacity of IP's staff in reporting. Due concentration was directed to the reporting requirements like the different data collection tools and monitoring and evaluation.

Among the 12 respondents from the IPs studied, only 6(50%) had participated in the last M&E trainings that concentrated on the different tools and how to use them while reporting. The other 50% were new to their organisations and tools and were thus getting used. This therefore means that much as IRCU had offered trainings, issues of staff attrition were still a challenge.

It was however evident that the project document did not have any provisions for a capacity development plan. Much as an Organisational Capacity Assessment had been conducted (in late 2010), there were no indications that IRCU was planning to implement its recommendations or setup a mechanism for continuous identification of capacity development needs and thus training.

4.5.2 Supervision at IRCU

The study revealed that joint support supervision visits by IRCU and IRBs were conducted on a quarterly basis. IRCU also conducts separate support visits. Some of these visits are organised in

form of exchange visits, which are rare, while in other cases visits are jointly organised as reported by 9(40%) of the respondents.

These support visits, though supported by a minimal number of the study respondents- nine (11%), were identified to be instrumental in building capacity of IPs in reporting and program implementation. As reported by a respondent in Kampala, exchange visits greatly contribute to organisational learning, especially in the reporting aspect. The quotation below is the respondent's observation:

We have a policy document that stresses all the guidelines for implementation and reporting but we sometimes find it hard to follow them...there is a difference between knowing what to do and actually doing it. When you're learning from another implementing agency, you're learning from a master of the game and not the architect who might miss the nitty-gritty of the project (Respondent, Kampala).

From the above quotation, it evident that the importance of exchange visits in enhancing the quality of reports and eventually compliance with donor reporting should be underscored.

4.5.3 Staffing levels at IPs

Of the six (6) IPs studied, it was identified that three out of the six (3/6) had permanent M&E staff that were responsible for the reporting function within their respective organisations, two had general M&E staff that covered the entire organisation, while one was in the process of replacing their M&E staff, at the time of data collection for this study.

It was also identified that under the IRCU program, only 3 staff members are supported or paid. These included the person coordinating the project, the M&E staff and the accounting officer.

This however proved to be problematic for most organisations. The M&E function has a lot of duties and responsibilities such as data collection, field visits, data entry, analysis and reporting, among others. These many duties are relatively enormous for one staff member to accomplish, which also derails subsequent reporting. The same also happens and even gets worse where the M&E staff cuts across the entire organisation.

Nevertheless, it was identified that the IPs studied had the requisite capacity to report on PEPFAR funded programme activities at IRCU. The challenge however was their capacity cope with other responsibilities that compromised their work overload as a result of under staffing.

4.6 Summary

Overall from the results above, it was identified that factors affecting compliance with reporting requirements were both internal as well as external to the organisation. The internal factors were related to management, technical competence, relationship with the donor, availability of physical infrastructures and systems related to reporting; while the external factors were related to the operations of the donor, IRCU's relationship with the implementing organisations and level of technical support extended to the implementing partners. It was also identified that for compliance with donor reporting requirements to be enhanced, it is IRCU's responsibility to ensure that donor resources are efficiently managed. There was also a correlation between staffing levels and training, with compliance with donor reporting requirements.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a summary of the major findings, discusses them, draws conclusions, and makes recommendations based on the findings. All these are guided by the study objectives and variables.

5.2 Summary of findings

All the six (6) IPs studied each at least had a computer dedicated to the IRCU project. In Arua however, it was evident that there were no computers specifically for IRCU project.

Only two (2) of the six (6) IPs studied had functional internet services. One IP in Kampala had a mobile modem, but at the time of the study it had run out of credit. This organisation was therefore not counted as having a functional internet service.

Tools for data collection and reporting were in place, and IP staff members were inducted or trained in using them. Most of the tools used, were developed during the first phase of the project. There was however capacity or technical expertise challenge in usage of specific tools. This was due to high levels of staff turn-over. Some tools had specific indicators that were irrelevant to some organizations.

The mechanism of communication was that IPs were supposed to send their reports to IRBs, with the latter sending subsequently making their specific reports to IRCU and vice versa. This was reported to have changed, with the IPs reporting directly to IRCU. The IPs were yet to adjust to this new arrangement. This situation may hence have contributed to the low compliance with donor reporting requirements.

Feedback from IRCU to IPs was either through IRBs to IPs, or directly from IRCU to IPs. This was also being given in form of review meetings and workshops where all IPs met to discuss progress reports, findings, success stories as well as key lessons learnt during implementation. In some cases progress reports were shared across all implementing partners.

There was evidence of inadequate reporting manifested in delayed, incomplete and often times inaccurate reports. Completeness and accuracy were at times challenging within the IPs reporting, due to some factors that were internal while others were beyond their reach. Among the internal factors noted, most prominent was staff turnover which thus meant that new staff were always coming in to use tools to which they had not receive adequate training, ambiguity of some tools, and introduction of new tools. Lack of clear and strict deadlines for reporting, was also negatively affecting timelines of reports.

Telephone calls were reported to be the most dominantly used form of communication between IPs and IRCU. Telephone conversations were used often to discuss program progress, challenges encountered and possible solutions and issues to deal mostly with funding. IRCU staff also used telephone calls to remind IPs about their reporting obligations.

For Kampala-based IPs, electronic mails were very common due to the availability of the internet thus accounting for timely reporting. It was also reported that their proximity to IRCU helps them hand deliver both electronic and hardcopy reports in cases where the internet is off.

Quarterly performance review workshops, one-on-one interactions, mentoring and coaching, and joint monitoring were identified as major areas of support that IRCU provided to ensure that the IPs complied with donor reporting.

Capacity building initiatives through various trainings and workshops, capacity assessments, support supervision at IRCU, and staffing levels at the IPs, were identified as key factors affecting compliance with reporting requirements.

5.3 Discussions

The section below discusses the major findings as per the study variables namely; communication and compliance with reporting requirements, reporting tools, the information flow system of IRCU, information dissemination system in IRCU, management of donor resources at IRCU and its effects on compliance with donor reporting requirements and the institutional capacity of IPs and its effect on compliance with reporting requirements;

5.3.1 Communication systems and compliance with reporting requirements

Given that all the six (6) IPs studied had at least had a computer dedicated to the IRCU project, it may therefore be inferred that it was easy for the concerned program staff to enter project data, produce reports and perform any other duties attached to the project.

In Arua however, it was evident that there were no computers specifically for the IRCU project. In such cases, responsible staff were borrowing laptops or using any other available computers within their respective organisations, which was tiring and often causing delays.

The impression from the above findings is that inadequacy of computers may have contributed to about 40% of the 81 IPs that submitted their reports on time during the months of October 2006 - December 2009.

It is important to note that sharing of computers may also not only present challenges of breaching of confidentiality, but also distortion of data.

From the findings, only two (2) of the six (6) IPs studied had functional internet services. One IP in Kampala had a mobile internet modem, which at the time of the study it had run out of credit. This organisation was therefore not counted as having a functional internet service. Inability to have Internet services, was identified as a major factor as to why IPs were not reporting on time. IPs without internet services therefore relied on internet cafés, often at the expense of concerned staff.

It was identified that Kampala based IPs had better access to information and communications technology (ICT), which are the benchmarks of communication as compared to Arua-based IPs. It can therefore be deduced that lack of functional internet services coupled with distance from the capital city of Kampala affected compliance with timely reporting, and hence overall compliance with donor reporting requirements.

Much as ICT was identified as affecting timely reporting, IPs in Arua specifically should have utilized other avenues of submitting reports as affirmed by Schram (1964) who believes in the effective use of multiple sources of information dissemination.

5.3.2 Reporting tools for IPs

Tools for data collection and reporting were identified to be in place and IP staff members were inducted or trained in using them. It was factual that most of the tools used, were developed during the first phase of the project.

With project extension, however, new tools were developed and disseminated to IPs for reporting and tracking progress of the project.

Nonetheless, a number of challenges were identified herein. Firstly, it was reported that IRCU did not endeavour to induct or train IP staff in the usage of these tools, which inevitably had a negative impact on the usage of such tools and thus reporting in the second phase of funding.

The above however, is contrary to the process which the Malawi National AIDS Commission undertook while developing their National HIV/AIDS Monitoring & Evaluation System. This included a series of field visits to implementers of HIV interventions as part of their stakeholders' involvement strategy (Malawi National AIDS Commission, 2003).

Secondly, it was identified that there was capacity or technical expertise challenge in usage of specific tools. This was due to high levels of staff turn-over. This finding contravenes the publication by IFAD (2002), which states that getting the M & E/reporting system working also means thinking of appropriate incentives, ensuring you have the right and enough human capacity at hand, and thinking about ways of storing and sharing information. It is therefore evident from the findings that technical staff attrition was detrimental to compliance with donor reporting requirements.

Thirdly, it was factual that some tools had specific indicators that were not relevant to some organizations. The irrelevance of some reporting indicators would definitely waste a lot valuable time of IPs in collecting unnecessary data which may not be required by the donor, hence not useful for decision making. This can be benchmarked against the National HIV/AIDS

Monitoring & Evaluation System for the Malawi AIDS Commission, which was designed around the principle of "utilization-focused evaluation" (Malawi National AIDS Commission, 2003).

5.3.3 Information flow system of IRCU

It was identified that originally, the mechanism of communication was that IPs were supposed to send their reports to IRBs, with the latter sending subsequently making their specific reports to IRCU and vice versa. This was reported to have changed, with the IPs reporting directly to IRCU. The IPs were yet to adjust to this new arrangement.

Although a new strategy of having the IPs report directly to IRCU had been adopted and would lessen reporting bureaucracy, it could have been important for IRCU and the IRBs to emphasize the benefits of this new approach to the IPs. This would contribute to enhancing compliance with donor reporting.

The respondents also noted that feedback from IRCU to IPs was either through IRBs to IPs, or directly from IRCU to IPs. This was also being given in form of review meetings and workshops where all IPs met to discuss progress reports, findings, success stories as well as key lessons learnt during implementation. It was also noted that in some cases progress reports were shared across all implementing partners. Premised on the findings, IRCU should be applauded for adopting a dual-pronged strategy for providing feedback.

Irrespective of the fact that IRCU and USAID had tools and mechanisms for reporting program activities, there was evidence of inadequate reporting manifested in delayed, incomplete and often times inaccurate reports. IPs noted that completeness and accuracy were at times

challenges within their reporting, due to some factors that were internal while others were beyond their reach. Among the internal factors noted, most prominent was staff turnover which thus meant that new staff were always coming in to use tools to which they had not receive adequate training, ambiguity of some tools, and introduction of new tools. This finding contradicts Macrae et al (2003), who state that it is an important commitment to ensure a high degree of accuracy, timeliness and transparency in donor reporting on official humanitarian assistance spending, and to encourage the development of standardized formats for such reporting.

On the other hand, failure to meet deadlines was mostly attached to poor communication systems. It was also realised that lack of clear and strict deadlines for reporting, also negatively affected timelines of reports. This defeats Bouzeghoub et al (2004), and Eppler's (2003) definition of "timeliness" as being the frequency of change and currency for the age of information, and the ability of the system to deliver useful information in time respectively. This finding also in way contradicts the existing literature from IRCU's Grants Agreement (2009), which has some stipulated reporting timelines.

5.3.4 Information Dissemination in IRCU

This sub section discusses telephones and electronic mails as the most predominantly utilized forms of communication channels between IPs and IRCU, as per the study findings. It also highlights the skewed nature of electronic mails to only Kampala-based IPs, and its implication on compliance with donor reporting.

Telephones

It was evident that telephone calls were the most dominantly used form of communication between IPs and IRCU. Telephone conversations were used often to discuss program progress, challenges encountered and possible solutions and issues to deal mostly with funding. IRCU staff also used telephone calls to remind IPs about their reporting obligations. However, this medium of communication had minimal impact on compliance with reporting requirements since reports could not be sent or received via telephones. Much as this form of communication was hailed in ensuring completeness and feedback by the respondents, verbal information is not a concrete source for decision making and future reference, compared to written/ documented information.

Electronic mails

The study also revealed that for Kampala-based IPs, it was evident that electronic mails were very common due to the availability of the internet thus accounting for timely reporting. It was also reported that their proximity to IRCU helps them hand deliver both electronic and hardcopy reports in cases where the internet is off. The dual-pronged strategy of submitting reports both electronically and as hardcopy helps control for any eventualities that may affect timely reporting. This finding agrees with Schram (1964) who believes in the effective use of multiple sources of information dissemination.

Much as this was advantageous to IPs located in Kampala, this status quo could be very detrimental to the overall compliance with donor reporting requirements by IRCU, since it didn't seem to favour IPs in far off districts like Arua.

5.3.5 IRCU's approaches to ensure compliance with donor reporting requirements

From the study findings, quarterly performance review workshops, one-on-one interactions, mentoring and coaching, and joint monitoring were identified as major areas of support that IRCU provided to ensure that the IPs complied with donor reporting. The paragraphs below are detailed discussions.

Quarterly performance reviews

Only 13(15%) of the respondents identified quarterly performance review workshops as avenues for learning, reflection and sharing with other partners on issues related to the program. They also recognised that it is through these reviews that they were able to compare their reporting and general program successes with other IPs, and thus position themselves for further improvement.

From the above findings, quarterly performance review workshops are certainly good incentives for ensuring compliance with reporting requirements. These enhance the spirit of hard work and objective competition by the IPs. It may be important for IRCU to increase the frequency of holding quarterly review workshops, since these have been identified as good avenues for learning and sharing.

One-on-one interactions

Only five (6%) of the respondents noted that they had received one-on-one interactions with IRCU. Though such interactions were not specifically for reporting related issues, IPs were able to get support especially on how to use specific tools. Six percent is a very low number that reported having received one-on-one interactions with IRCU. For IPs to comply with donor reporting requirements, it is indeed imperative for IRCU to have more visibility at the different IPs. One-on-one interactions may also be good avenues for on-spot technical support, mentoring and coach, bonding between IPs and IRCU.

Mentoring and coaching

Only four (5%) of the respondents reported that mentoring and coaching was one of the ways through which IRCU supported IPs to comply with reporting requirements. Mentoring and coaching meetings were either organised or adhoc, and would be initiated by any interested party. Since mentoring and coaching can also be done through one-on-one interactions, this finding may also be correlated with the one above (one-on-one interactions). For capacity enhancement, IRCU should consider adopting mentoring and coaching of IP staff, as strategy of improving the quality of reports.

IRBs and monitoring of IPs

Joint monitoring was identified as a means through which IRBs monitored performance of IPs. It was also identified that IRBs were part of the planning and monitoring team for the IRCU funded project.

It was evident that the revised Project Document and the M&E strategy of IRCU did not clearly specify the role of IRBs in terms of reporting. Initially, IPs were supposed to report to IRBs and in the end the latter would compile their religious affiliated project reports and send them to IRCU. This approach was identified as inappropriate, and was replaced by direct reporting from IPs to IRCU. Such changes also however, did not specify the role of IRBs in the new arrangement. Given that by structure IPs are affiliated to IRBs, in future this arrangement may cause conflict between IRBs and IRCU over which institution has the mandate of coordinating the IRBs. It may also present a challenge of lack of ownership and involvement by the IRBs in IRCU supported activities.

Implementation of M & E activities without clear definition of the roles and responsibilities of key stakeholders such as IRBs may be very detrimental to compliance with donor reporting requirements. For continuity and ownership of activities, IRCU should endeavour defining the roles of IRBs, and ensuring that these are implemented. This way, IRCU may probably not be overwhelmed by the intensity involved in conducting monitoring visits.

5.3.6 IPs' Institutional Capacity and its effect reporting

Capacity building initiatives through various trainings and workshops, capacity assessments, support supervision at IRCU, and staffing levels at the IPs, were identified as key factors affecting compliance with reporting requirements. Below is an analysis and discussion of how these were affecting compliance with reporting requirements.

a) Capacity building

It was identified that IRCU had conducted various trainings and workshops aimed at building the capacity of IP's staff in reporting. Due concentration was directed to the reporting requirements like the different data collection tools, monitoring and evaluation.

Among the 12 respondents from the IPs studied, only six (50%) had participated in the last M&E trainings that concentrated on the different tools and how to use them while reporting. The other 50% were new to their organisations and tools, and were thus getting used. It was also evident that the project document did not have any provisions for a capacity development plan. Much as an Organisational Capacity Assessment had been conducted (in late 2010), there were no indications that IRCU was planning to implement its recommendations or setup a mechanism for continuous identification of capacity development needs and thus training. Conducting capacity assessments for the sake may not help address identified gaps, which would contribute to improving compliance with donor reporting requirements.

Since refresher courses are paramount in ensuring that human resources are well nourished with knowledge and since information is fast changing in today's world, IRCU should ensure that they organize more of the capacity building workshops in M & E. This will go a long way in improving compliance with donor reporting. As earlier mentioned, IRCU should work closely with IRBs and IPs to ensure staff retention, lest attrition will continue affecting compliance with reporting.

b) Training and workshops

IPs recognised that the various trainings and workshops they received were vital towards compliance with reporting. In this respect 21(96%) respondents noted that the trainings they

received in logistics management, Monitoring and Evaluation, development and use of databases and other program related issues have greatly contributed towards improving the quality of their day-to-day program activities as well as reporting. Continuous human resource development is a very important aspect for the survival of any organization, more so if it is to remain competitive and relevant.

During the first phase of the project, two staff members from each supported IP were offered various trainings related to the program. The challenge however is that some of the personnel that were trained have since left these organisations for better paying jobs or other reasons. This was reported to have negatively impacted on reporting as well as on organisational capacity to implement.

Much as IRCU was investing in training and workshops as skills building strategies, it should devise means and strategies of retaining, or better still training of backup staff from within the IPs. This will perhaps contribute to sustainability/compliance with donor reporting requirements. As also upheld by Narayana (2003), it is important to note that human resources are the greatest assets of any organization.

c) Supervision at IRCU

The study revealed that joint support supervision visits by IRCU and IRBs were conducted on a quarterly basis. IRCU was also conducting standalone support visits. Some of these visits were organised in form of exchange visits (which are rare), while in other cases visits were jointly organised as reported by nine (40%) of the respondents. These support visits, though supported by a minimal number of the study respondents, were identified to be instrumental in building

capacity of IPs in reporting and program implementation. This agrees with Marquez and Kean (2002), who state that supportive supervision is a process that promotes quality at all levels of the health system by strengthening relationships within the system, focusing on the identification and resolution of problems, and helping to optimize the allocation of resources, promoting high standards, teamwork, and better two-way communication. IRCU and IRBs should thus sustain conducting support supervision visits.

d) Staffing levels at IPs

Of the six (6) IPs studied, it was identified that three (3) had permanent M&E staff that were responsible for the reporting function within their respective organisations, two (2) had general M&E staff that covered the entire organisation, while one (1) was in the process of replacing their M&E staff.

It was also identified that under the IRCU program, only 3 staff members were supported/ paid. These included the Project Coordinator, the M&E staff and the Accounting Officer. This however proved to be problematic for most organisations. The M&E function has a lot of duties and responsibilities such as data collection, field visits, data entry, analysis and reporting, among others. This was reported to be relatively enormous for one staff member to accomplish, hence affecting reporting. These findings are not in consonance with a publication by IFAD which states that, “*getting the M & E/reporting system working also means thinking of appropriate incentives, ensuring you have the right and enough human capacity at hand...*” (IFAD, 2002)

In order for quality information to be collected by IPs and for them to comply with donor reporting requirements, IRCU will need to work very closely with the IPs. This can be through skills building workshops, or better still ensuring that there is some M & E staff support included in the budgets.

5.4 Conclusions

The conclusions made herein are based on the study objectives, research questions used during the study and findings.

5.4.1 Extent to which communication systems affect reporting

Various factors were identified as crucial towards compliance with donor requirements. Premised on the findings that 19(86%) of the respondents strongly agreed that communication systems affect compliance with IRCU reporting requirements, it can therefore be deduced that the existence of communication systems at the IPs affect compliance with IRCU reporting requirements.

Reporting tools

It can also be deduced that tools for M&E and reporting were in place, and that two staff from every IP were trained in using them. Nonetheless, not all the trained staff were still with their respective organizations, and IPs were using tools to which they were not trained.

Information Flow Systems

It was identified that IRCU had effective mechanisms to give feedback to IPs. Feedback mechanisms thus included quarterly review meetings, support supervision visits and joint visits. These were supplemented by regular telephone calls and electronic mails. The respondents also appreciated it as a vital mechanism towards organisational learning and improvements in reporting.

It can be concluded that the IPs studied did not have the requisite information flow systems. Among the six IPs studied; at least each had a computer dedicated to the IRCU project. In some cases however and specifically in Arua, it was evident that the IPs didn't have computers specifically for the IRCU project. Such issues thus complicated their reporting capacities.

IPs also lacked equipment like fixed functional land phone lines or mobile phones. Only two had internet services at the time of the study. Lack of communication systems therefore had an effect on compliance with reporting requirements.

Information Dissemination in IRCU

a) Telephones

These were the most used form of communication used between IPs and IRCU. Phone calls were exchanged especially in cases where some information was missing within reports, communicating program updates, fixing appointments and reminding IP staff of their reporting requirements.

b) Electronic mails

Electronic mails were common in Kampala-based IPs and less common in Arua-based IPs. This was due to the availability of the internet services thus accounting for timely reporting in Kampala and late reporting in Arua.

c) Physical deliveries

Hardcopy letters, direct delivery and use of local bus couriers were common means of communication. Much as IPs based in Arua were using local bus courier services like Gaga and Eagle air Courier service, it can be deduced that this was a slow means of communication and thus delaying the reporting function.

5.4.2 IRCU's Management systems and compliance to donor reporting requirements

It can be concluded that IRCU involved its stakeholders in joint planning and implementation of activities, largely through performance review workshops. It was during these reviews that comprehensive reports were presented highlighting the challenges encountered during the quarter, how they were overcome, success stories and strategies for successful future implementation.

Institutional Review Bodies (IRBs) were involved in joint monitoring of the performance of IPs, as part of continuous quality assurance. It was also identified that IRBs were part of the planning and monitoring team for the IRCU funded project.

It was evident that the revised Project Document and the M&E strategy of IRCU did not clearly specify the role of IRBs in terms of reporting. Initially, IPs were supposed to report to IRBs and in the end the latter would compile their religious affiliated project reports and send them to IRCU. This approach was identified as inappropriate, and was replaced by direct reporting from

IPs to IRCU. Nonetheless, the role of IRBs was not specified in the new arrangement and may thus have been affecting compliance with the reporting requirements.

5.4.3 Institutional capacity of IPs and its effects on compliance with reporting

It was identified that organisational or institutional capacity had a positive relationship with compliance with reporting requirements.

Much as IPs studied had the requisite capacity to report on PEPFAR funded programme activities at IRCU, the challenge was that their capacity was compromised by their work overload as a result of under staffing.

Staff attrition was also reported to be affecting compliance with donor reporting requirements. Trained staff were reported to have left for greener pastures.

It was also identified that IRCU has conducted various training and workshops in different fields like M&E, reporting, logistics management and the management information systems. It was not however clear how many capacity building sessions were conducted and there was no capacity development plan in place.

Much as IRCU conducted joint support supervisory visits to the IPs, few of the respondents (11%), appreciated it to be instrumental in building capacity of IPs in reporting and program implementation.

5.5 Recommendations

The recommendations made herein are based on the findings of this study and its conclusions. All these recommendations are tailored towards ensuring that IPs comply with donor reporting requirements. To achieve this therefore, efforts have to be put in place to ensure that IPs are positioned properly and equipped to meet their obligations, IRBs also have to be involved at a much more level than at present and IRCU on the other hand needs to re-focus on mechanisms that will ensure that IPs meet their side of the bargain on top of re-packaging her interventions aimed at supporting IPs in reporting.

Against the aforementioned therefore below are the recommendations:

5.5.1 Effects of communication systems on compliance to reporting requirements

IRCU Management should purchase computers and invest in reliable internet connectivity, especially for distant IPs such as those located in Arua district. This will contribute towards ensuring timely submission of reports by the distant IPs.

IRCU Secretariat should uphold the dual-pronged strategy for providing feedback/reporting. This involves IPs reporting through the IRBs to IRCU, or better still direct reporting to the donor. The lesser the bureaucracy of reporting, the better, since this will ensure timely reporting.

5.5.2 IRCU's Management Systems and compliance to donor reporting requirements

The M & E Officers at IRCU & the IRBs, together with Program Officers should revisit the existing reporting indicators for relevance and appropriateness. Having irrelevant reporting indicators is not only time wasting, but also affects the data quality.

IRCU and IRBs' M & E Officers should define the roles of IRBs in Monitoring & Evaluation, as this will contribute towards ensuring continuity and ownership of activities. This may relieve IRCU of the intensity involved in conducting monitoring visits.

IRCU's and the IRBs M & E Officers should implement strict reporting timelines, so as to guard against procrastination by IPs. Lack of strict reporting timelines, will often cause unnecessary delays in reporting, hence cumulative affective compliance with donor reporting requirements.

IRCU Management should increase the frequency of holding quarterly review workshops, since these have been identified as good avenues for learning and sharing.

IRCU Management Team and the IPs should hold more one-on-one meetings, since these may also be good avenues for on-spot technical support, mentoring and coach, increase IRCU's visibility with the IPs, and bonding between IPs and IRCU.

5.5.3 Institutional capacity of IPs and its effects on compliance with reporting

IRCU Management Team should not conduct capacity assessments for the sake; but should aim at implementing recommendations from these assessments; if at all staff capacities in reporting are to be enhanced.

IRCU's M & E Officer should train users the on new reporting tools developed. This will go a long way in ensuring compliance with donor reporting requirements, coupled with curbing any possible delays in reporting.

Management at IRCU and the IRBs should develop clear strategies for the retention of key technical staff, given that inadequate staffing levels that were impacting on compliance with donor reporting requirements.

Technical staff members from IRCU and IRBs should conduct more of the joint support visits with IRBs as these will enormously contribute to improving compliance with donor reporting requirements.

5.6 Areas for further research

It may be interesting to conduct further research on the relevance of IRBs in complying with donor reporting, coupled with the effect of staff retention on compliance with donor reporting requirements. Since the study largely focused on IPs situated in Arua and Kampala districts, it may be good conducting it in all the IPs receiving PEPFAR funding through the IRCU Secretariat. This will give a more representative picture of compliance with donor reporting.

APPENDICES

Appendix 1: References

- Aschoff, F. B. & Prestipino, M. (2007). *Cooperation Technology and Timeliness of Information: Comparing Travel books. Wikis and Online Communities.*
- Bouzeghoub M. & Peralta V. (2004). *A framework for analysis of data freshness*, France: Workshop on Information Quality in Information Systems.
- CARE. (2009). *Report Writing Guide, Self-Study. Atlanta, Georgia*
- CGAP. (2002). *Helping to Improve Donor Effectiveness in Microfinance. Donor Brief No 7*
- Chenhall, R. H. and Langfield S. (1998). *The Relationship between Strategic Priorities, Management techniques and Management Accounting: An Empirical Investigation using a Systems Approach: Accounting, Organization and Society* 23(3): 243-264
- Core Initiative. (2004). *Participatory Monitoring and Evaluation of Community and Faith-based Programs.* Washington DC: The Core Initiative Consortium.
- Coupal, F. (2001). *Results-Based Participatory Monitoring and Evaluation.* Ottawa: Mosaic.net International Inc.
- Cuthbert, G. (May 2011), *Quick Guide to Selecting Reporting Tools.* <http://ezinearticles.com>
- Eppler, M. (2003). *Managing Information Quality: Increasing the Value of Information in Knowledgeintensive Products and Processes.* Switzerland: University of Lugano.
- Evaluation Journal of Australia.* (2001). Vo l. 1 (new series), No . 2. pp 1 4 – 2 3
- Fisher, A. A & Foreit, J. R. (2002). *Designing HIV/AIDS Intervention Studies; An operations research handbook.* New York: Population Council.
- Fossey, E., Harvey C., McDermott, F., Davidson, L. (2002). *Understanding and Evaluating Qualitative research.* Melbourne : La Trobe University.
- Goparaju, L. (2004). *Participatory Monitoring and Evaluation of Community and Faith-based Programs: A step-by-step guide for people who want to make HIV and AIDS services and activities more effective in their community.* Washington DC: The Core Initiative Consortium.
- International Fund for Agricultural Development.* (2002). *Practical Guide on Monitoring & Evaluation of Rural Development Projects.* Rome : IFAD.

International Fund for Agricultural Development. (2002). *Managing for Impact in Rural Development; A Guide for Project M &E.* Rome : IFAD.

IRCU granting and financial management guidelines. (2007).

IRCU Annual Work plan. (2008).

IRCU Grants Agreement. (2009).

IRCU Financial Guidelines Manual. (2009).

Kumar, K. (1986). *Conducting Key Informant Interviews in Developing Countries: AID Program Design and Evaluation Methodology, Report No. 13.* Washington DC: USAID.

Kusek, J. Z & Rist, R. C (2004). *Ten Steps to a Results-Based Monitoring & Evaluation System.* World Bank Publication. Washington, DC

Macrae, J. & Harmer, A. (2003). *Overseas Development Initiative, Good Humanitarian Donorship Initiative.* Stockholm, Sweden

Malawi National AIDS Commission. (2003). *The National HIV/AIDS Monitoring & Evaluation System*

Marquez, L. and L. Kean, (2002). *Making Supervision Supportive and Sustainable: New Approaches to Old Problems,* Maximizing Access and Quality Initiative, MAQ Paper No. 4, Washington, DC: USAID.

Olanrewaju , I. A., & Bamidele, S. S (2002). *Facilitating Good Governance, through Effective Information Dissemination to the Rural Populace.* Nigeria

Piasecki, D. (2003). *Cycle Counting and Physical Inventories*

Schramm, W. (1964). *The Process and Effect of Mass Communication.* Urbana, IL: University of Illinois Press.

Schwabe, G. & Prestipino, M. (2005). *How Tourism Communities can change travel information Quality.* Regensburg : In Proc. 13th European Conference on Information Systems (ECIS).

Slocum, N. (2003). *Participatory Methods Toolkit; A practitioner's Manual.* Tokyo: United Nations University

The President's Emergency Plan for AIDS Relief. (2005). *Indicators, Reporting Requirements, and Guidelines for Focus Countries.* Revised for FY2006 Reporting

Tersine, R. J., (1994). *Principles of Inventory & Materials Management 4th Edition.* Prentice Hall, Inc, New Jersey, USA

USAID Center for Development Information and Evaluation, (1996). *Selecting Performance Indicators. Performance Monitoring and Evaluation TIPS*. USAID: Washington DC.

USAID Country profile (2008)

United Nations High Commissioner for Refugees (2006). *Handbook for the Protection of Internally Displaced Persons*, Geneva: Switzerland

World Bank: Global AIDS Monitoring and Evaluation Team (GAMET); HIV Monitoring & Evaluation Resource Library <http://gametlibrary.worldbank.org>.

<http://www.acli-rfp.org>

<http://www.alleydog.com/glossary>

<http://www.definitions.net>

[http://www. Religionsforpeace.org](http://www.Religionsforpeace.org)

[http://www. searchdatamanagement.techtarget.com](http://www.searchdatamanagement.techtarget.com)

<http://www.supportingadvancement.com>

<http://www.themanagementor.com>

Appendix 2: Questionnaires

“Factors Affecting Implementing Partners’ Compliance with Donor Reporting Requirements: A case study of the Inter Religious Council of Uganda HIV/AIDS Programme”

Key Informant Interview guide for Respondents from the IRCU Secretariat

Hello, my name is **Milly Juliet Badaru Adrabo** and I am a student of the Masters in Management Studies (Project Planning and Management) of the Uganda Management Institute.

I am requesting you to participate in this study that is aimed at finding out factors affecting compliance with USAID reporting requirements under the PEPFAR grant which is being channeled through the Inter Religious Council of Uganda (IRCU). It is envisioned that findings from this study will contribute to improving the compliance with USAID reporting requirements.

Demographics

Job title:

Organization:

Communication

1. What are the existing communication systems that have been established at IRCU to support reporting by IPs through Institutionalized Religious Bodies (IRBs)?
2. Does the existence of communication systems affect compliance with reporting requirements?

Strongly agree

Partially agree

Agree

Disagree

Strongly disagree

3. Does IRCU provided any support to the IPs and IRBs to ensure that program and financial reports are submitted as per set standards?

4. How does information flow from the IPs to IRCU?
5. How do you manage the feedback process on the reports provided by the IPs?

Planning & Management

1. How involved are the different stakeholders (IPs & IRBs) in the planning and design of the reporting systems (including tools development)?
2. What's IRCU's involvement in ensuring that the reporting tools developed are being utilized at both IRB and IP levels?
3. Does IRCU have a monitoring & evaluation plan?
4. How frequently does IRCU staff monitor activity implementation at IP level?

Organizational Capacity

1. What cadre of staff in terms of management skills does IRCU have to ensure that the IPs comply with USAID reporting requirements? (Please probe further for their numbers and qualifications)
2. Does IRCU conduct any in-house training aimed at strengthening activity reporting, for staff from IPs and IRBs?
3. Does IRCU conduct any support supervision visits to IRBs & IPs?
4. If yes to question 3 above, how frequently are the support supervision visits conducted?
5. What is the involvement of the IRBs in the monitoring of IPs?

Compliance with Donor reporting requirements

1. Does IRCU have any standard guidelines for reporting by the IPs and IRBs?
2. If yes, do the IPs adhere to these guidelines?
3. What are your impressions about the quality of reports that are submitted by the IPs in terms of completeness and accuracy?
4. Are there any challenges that you as IRCU have faced with compliance with the reporting requirements by IPs?

Further questions

1. Will you please tell me why some of the IPs do not comply with donor reporting requirements (in terms of timeliness, completeness and accuracy)?
2. Please make suggestions on how IPs compliance with donor reporting requirements can be improved?
3. Could you be having any questions which you would like me to respond to?

Thank you very much for your time and cooperation!

Key Informant Interview guide for Respondents from the IRBs:

Hello, my name is **Milly Juliet Badaru Adrabo** and I am a student of the Masters in Management Studies (Project Planning and Management) of the Uganda Management Institute.

I am requesting you to participate in this study that is aimed at finding out factors affecting compliance with USAID reporting requirements under the PEPFAR grant which is being channeled through IRCU. It is envisioned that findings from this study will contribute to improving the compliance with USAID reporting requirements.

Demographics:

Job title:

Organization:

Communication

1. What are the existing communication systems that have been established at the IRB to support reporting by IPs?
2. Does the existence of communication systems affect compliance with reporting requirements?

Strongly agree

Averagely agree

Agree

Disagree

Strongly disagree

3. Do you receive any support from IRCU to ensure that program and financial reports are submitted as per set standards?
4. How does information flow from the IPs to you as the IRB?
5. Do you as the IRB provide feedback on the reports provided by the IPs?
6. If yes, how is this feedback provided?

Planning & Management

1. How involved are you as the IRB, in the planning and design of the reporting systems at IRCU (including tools development)?
2. What's your involvement as the IRB in ensuring that the reporting tools developed are being utilized by the IPs?
3. Does your IRB have a monitoring & evaluation plan?
4. How frequently does IRCU staff monitor activity implementation at IP level?
5. How frequently does IRB staff monitor activity implementation at IP level?

Organizational Capacity

1. What cadre of staff (in terms of management skills) do you as the IRB have to ensure that you comply with USAID reporting requirements? (Please probe further for their numbers and qualifications)
2. Have you as the IRB been involved in any in-house training conducted by IRCU and aimed at strengthening reporting of your activities?
3. Do you as the IRB conduct any support supervision visits to the IPs?
4. If yes to question 3 above, how frequently are the support supervision visits conducted?
5. Do you as the IRB have a monitoring & evaluation plan?
6. If yes, what is developed with guidance from IRCU?

Compliance with Donor reporting requirements

1. Have you received any standard guidelines for reporting your activities and financial expenditure from IRCU?
2. If yes, are these guidelines being used by the IPs ?
3. What are your impressions about the quality of reports that are submitted by the IPs in terms of completeness and accuracy?
4. Are there any challenges that you as the IRB has faced in relation to compliance with the reporting requirements by IPs?

Further questions

1. Will you please tell me why some of the IPs under your IRB do not comply with donor reporting requirements (in terms of timeliness, completeness and accuracy)?
2. Please make suggestions on how IPs compliance with donor reporting requirements can be improved?
3. Could you be having any questions which you would like me to respond to?

Thank you very much for your time and cooperation!

Key Informant Interview guide for Respondents from the IPs:

Hello, my name is **Milly Juliet Badaru Adrabo** and I am a student of the Masters in Management Studies (Project Planning and Management) of the Uganda Management Institute.

I am requesting you to participate in this study that is aimed at finding out factors affecting compliance with USAID reporting requirements under the PEPFAR grant which is being channeled through IRCU. It is envisioned that findings from this study will contribute to improving the compliance with USAID reporting requirements.

Demographics

Job title:

Organization:

Communication

1. What are the existing communication systems that have been established to support reporting by you as the IP?
2. Does the existence of communication systems affect compliance with reporting requirements?

Strongly agree	<input type="checkbox"/>
Averagely agree	<input type="checkbox"/>
Agree	<input type="checkbox"/>
Disagree	<input type="checkbox"/>
Strongly disagree	<input type="checkbox"/>

3. Do you receive any support from IRCU to ensure that program and financial reports are submitted as per set standards?
4. How does information flow from the IPs to you to IRCU?
5. Do you as the IP receive any feedback on the reports you submitted to IRCU?
6. If yes, how is this feedback provided?

Planning & Management

1. How involved are you as the IP in the planning and design of the reporting systems at IRCU (including tools development)?

Organizational Capacity

1. What cadre of staff (in terms of management skills) do you as the IP have to ensure that you comply with USAID reporting requirements? (Please probe further for their numbers and qualifications)

2. Have you as the IP attended any in-house training conducted by IRCU and aimed at strengthening activity reporting?
3. Do you receive any support supervision visits from the IRBs?
4. If yes to question 3 above, when was the most recent supervision visit conducted by the IRB?
5. How frequently do staff from IRCU and the IRB monitor your activities?
6. What are the reporting issue that IRCU and IRB staff focus on during support visits

Compliance with Donor reporting requirements

1. Have you received any standard guidelines for reporting your activities and financial expenditure from IRCU?
2. If yes, do you as the IP use these guidelines?
3. Are there any challenges that you as the IP face in relation to compliance with the reporting requirements from IRCU?

Further questions

1. Will you please tell me why some of the IPs do not comply with donor reporting requirements (in terms of timeliness, completeness and accuracy)?
2. Please make suggestions on how IPs compliance with donor reporting requirements can be improved?
3. Could you be having any questions which you would like me to respond to?

Thank you very much for your time and cooperation!

Checklist for documents/records review

IRCU Secretariat:

- Reporting/ data collection tools
- Donor reporting guidelines
- Monitoring and Evaluation Plans
- Program and financial reports from the IPs (October 2006 -December 2009)
- Support supervision/ monitoring reports (October 2006 -December 2009)
- Staff training files & reports for the year 2009
- Minutes of meetings with IRBs and IPs (October 2006 -December 2009)

1.4.2 IRBs:

- Reporting/ data collection tools
- Donor reporting guidelines
- Monitoring and Evaluation Plans
- Program and financial reports from the IPs (October 2006 -December 2009)
- Support supervision/ monitoring reports (October 2006 -December 2009)
- Staff training files & reports for the year 2009
- Minutes of meetings with IPs (October 2006 -December 2009)

1.4.3 IPs:

- Reporting/ data collection tools
- Donor reporting guidelines
- Program and financial reports from the IPs (October 2006 -December 2009)
- Copies of Support supervision/ monitoring reports from IRCU & the IRB (October 2006-December 2009)
- Staff training files & reports for the year 2009
- Minutes of meetings with IRCU and IRBs

5.5 Physical inventory checklist for IRCU, IRBs, and IPs:

- Availability of human resources such; data entrants, M & E officers, Program Officers and Finance Staff.
- Availability of computers and internet facilities/ connectivity.

Appendix 3: IRCU Reporting Requirements

Before identifying the different factors affecting compliance with donor requirements, it is pertinent that the IRCU reporting requirements are extrapolated. In this endeavour therefore, reference is made to the IRCU Financial Guidelines Manual (2009) and the IRCU Grants Agreement (2009). These two documents provide a benchmark for financial and project reporting.

Table 1: Summary of IRCU reporting requirements and timelines

Type of report	Contents	Timeline
Physical inventory	Staffing and physical infrastructures	Annually
Financial report	Advance liquidation report, a cash book, a fund accountability statement, softcopy of the Accountability report in Navision Format, and a bank statement and reconciliation	Monthly
Program reports	Activities, results, implementation challenges, program, planned expenditure, and impact.	Quarterly
Quarterly reports	Program indicators, challenges encountered and planned interventions	Quarterly
President's Emergency Plan Reporting	Activities implemented, impacts and success stories	Bi-annual
Annual reports	Implementation progress, outputs and impact	Annually
Grant completion report	Program implementation details and financial report	At the end of the program

Source: Grants Agreement, (IRCU, 2009), Financial Guidelines Manual, (IRCU, 2009).

Financial record-keeping and reporting:

“The Grantee is expected to record, classify and report all IRCU-financed costs in separate or segregated grant-specific financial accounts. The financial management system implemented by the grantee must contain adequate controls, books and records to ensure: that approved budgets by line-item category are not oversubscribed; that all property and equipment purchased with funds disbursed under this agreement are property identified and accounted for; the correct completion of the Advance Request Forms; and the correct completion of financial and program reports submitted to IRCU” (IRCU Grants Agreement 2009).

According to this Manual, Grants Agreement (2009), “to ensure effective and accurate record keeping of all transactions, a minimum of two grantee personnel should be trained to keep all financial records. This will generally solve potential problems created when staff members are sick, on vacation or when they leave the organisation” (*ibid*).

To the extent practicable, financial management activities should be segregated among accounting staff. Proper checks and balances should be in place to ensure fiscal integrity.

The Grant Agreement between IRCU and IPs specify that Grantees are required to maintain all grant-related financial records in accessible and auditable condition for three years after the completion of the grant activity.

Financial reports:

The IPs and IRBs are also expected to submit financial reports on a monthly basis. These reports are expected to be submitted not later than five working days after the end of the reporting period (month).

According to the Financial Guidelines Manual (2009), monthly financial report should include; an advance liquidation report, a cash book, a fund accountability statement, softcopy of the Accountability report in Navision Format, and a bank statement and reconciliation.

Program reports:

Program reports are required to be submitted quarterly and should contain information regarding; qualitative and quantitative information which describes activities conducted and specific results achieved during the quarter. Each reports includes quarterly and cumulative (current year and total) data, key implementation challenges encountered and how they were or are planned to be solved, accrued program costs for the quarter and planned expenditure for the next one shall also be indicated, success stories and pictures to reflect the real impact of activities on the lives of beneficiaries, and adhoc reports as may be required.

Quarterly reporting:

The grantee shall submit progress reports on program indicators or results and any other reports or deliverables on a quarterly basis. Program reports are due not later than the 10th day after the quarter ends.

These reports discuss the degree to which the program activities are being accomplished and are achieving the program objectives.

The report also includes any major program implementation problems, such as, failure to meet program objectives and targets and critical operational issues such as MIS management problems, staffing problems, etc.

President's Emergency Plan Reporting:

Bi-annual and annual PEPFAR reports are required and the timing may vary according to funding schedules.

Annual reports:

Within one month after the close of each activity year, the grantee shall submit to IRCU an annual report, which reflects the progress of the program activities over the last year against the work plan. The report indicates outputs and impact the program is having on the target beneficiaries. It should also include anecdotal and case studies, pictures and any other information that gives insight into the success of the program.

Grant completion report:

Thirty days after the completion of the grant, the grantees submit a typed Grant Completion Report. The report has three sections; program, finance and special provisions, that is, technical supervision and pre-approval.