HELVETAS
Swiss Intercooperation

ENHANCING REPORT QUALITY

IN HELVETAS-BHUTAN PROJECTS

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Contents

1. Background

HELVETAS Swiss Intercooperation Bhutan works in the areas education (access to education in rural Bhutan) and vocational training (skills development for the construction sector), rural economy (rural livelihoods, community forestry, rural development training centre) and civil society and local governance strengthening.

Planning, measuring and reporting results in these projects, for local Development Partners (DPs) and for HELVETAS (Bhutan) overall has regained importance (i.e. planning and reporting not just activities, but outputs, outcomes and – over longer periods of time - impacts). At the same time PO staff has observed that planning and reporting practices leave scope for improvement – and, to the extent feasible, alignment between local and HELVETAS' systems.

The Gross National Happiness Commission (GNHC) of the Royal Government of Bhutan follows a national web-based Planning and Monitoring System (PlaMS). Reporting is done quarterly, with quarterly reports consolidated at the end of every Fiscal Year (end of June). However, implementing PlaMS suffers from several challenges: there is a weak culture of annual planning; quality of work plans and regular updating of reports are leadership dependent; linking annual plans and progress to higher level five-year/agency objectives are not done systematically. Discussions are underway to improve usage of the system, including enforcing a culture of results based monitoring and reporting through a Government Performance Management System Task Force led by the Prime Minister.

Projects of local DPs and HELVETAS (Bhutan) are commonly planned for 3-4 year periods in detailed Project Documents which form the main annex to project agreements. These project level (mid-term) plans are broken down into annual (work) plans, as mentioned above, against which progress reporting is done quarterly for RGoB and with a semester and an annual report by June 30th, December 31st respectively for HELVETAS. The PlaMS planning and reporting and the HELVETAS Semester and Annual Report format are provided as reference documents.

2. Methodology

Desk research included review and analysis of following documents:

- **ProDoc**s including logical framework of 8 projects: Bhutan-Swiss Archaeological Project, Support for Education in Rural Bhutan, Support for Local Governance Phase II, Participatory Forest Management Project, Occupational Skill Development for the Construction Sector in Bhutan, Rural Development Training Project, Rural Livelihood Project, Support for Tarayana.
- **Yearly progress reports** 2013-2014 of all 8 projects.
- **Yearly Work Plan and Budget Proposal** with Time Frames (Excel sheets) of 7 projects

14 persons, project managers from 7 projects and staff of HELVETAS Programme Office, **were interviewed** about their M&E systems and challenges for reporting by the author of this report and Chencho from the Gross National Happiness Commission.

A **two-day workshop** with 28 participants from HELVETAS-Bhutan projects and Programme Office was conducted in order to share experiences and knowledge, to analyse different M&E and reporting systems and to identify areas of improvement.

3.   Planning coherence, Logical Framework

The challenge for sound and comprehensive reporting starts at the planning phase of every project. If the **Logical Framework** is elaborated thoroughly with all requested columns and rows filled in with detail, the M&E system and reporting contents are fairly clear. If the Logframe is elaborated only superficially or if concepts and terminology are misunderstood or understood in differing ways by planners, M&E will be challenging during the whole project duration. Also, if the levels in the planning hierarchy (activities, outputs, outcomes, impact) are not connected convincingly, if activities are only weakly linked to outputs, outcomes and impacts, if the underlying Impact Hypothesis is not formulated in a conclusive way, M&E and reporting will struggle with providing information that is useful for management. Also, a too ambitious project goal, outcomes only defined in general terms and not sufficiently specified results will challenge the M&E staff: what to measure, about what to inform?

Examples provided in this report are chosen to illustrate an issue, to make a point only. In no way is it to judge a project's justification or quality. The focus of our analysis is on wording, feasibility, the logic of hierarchies and the like, and the challenges this can raise for M&E and reporting.

Output	Outcome	Impact
Selected Community Primary Schools and extended classrooms equipped and motivated to carry out small improvements	Availability of teaching-learning resources, innovative knowledge and skills of partner schools and a positive teaching environment contributes towards improved learning processes	Contribute towards equitable access to quality primary and secondary education in rural Bhutan
Example 1: **Over-Ambitiousness**. The steps between output, outcome and impact are very large and considering that this is a 3 years project, contribution to the impact might not be in the reach of the project. While "equipping classrooms" is a clear output, "improved learning processes" needs more clarification in order to be measurable.		
Output	**Outcome**	**Impact**
Farmers groups and cooperatives conduct business based on market chain and value chain approaches	Established economically viable and sustainable business enterprises based on market and value chain approaches	To contribute towards enhanced knowledge and skills for economically and environmentally sustainable local enterprise development.
Example 2: Hierarchy of planning levels is questionable. The output of "farmer groups doing business" is more likely an outcome or impact, the "viable businesses established" is the change or impact the project wants to achieve. The overall goal of "enhanced knowledge" might be a previous step and more likely to be an outcome.		

4. Indicators' selection, measurement and presentation

All projects analyzed have indicators for activities and outputs, but many lack indicators on outcome and impact. This is reason for great concern because result-oriented project management and accountability require information at these two levels. Some projects have far too many and complicated indicators, so measuring becomes a real burden, and some define indicators without considering feasibility: that they actually need to be measured and that this might be out of reach or unrealistic for the project. The **SMART criteria** for indicator selection – Specific, Measurable, Achievable, Relevant and Time-Bound – are mostly not taken into consideration. Also, indicators in the analysed documents usually do not specify the target group (men, women), nor quality criteria (e.g. "wealth"). Finally, measurement methods, tools and procedures are not defined and M&E is a much neglected activity.

Example 3: Not SMART indicators: "Revenues and net-income generated" "Additional employment generated" "1'800 households with improved wealth status". These indicators need to be more specific. Also, when selecting the measuring method, it might become clear that indicators are not measurable with available resources.

Example 4: Points to consider for defining indicators from a project in Tanzania

- **Variable** (What?): Element to be measured, e.g. potato yield
- **Stakeholder group** (Who?): People or institutions affected by project: e.g. male and female smallholders (criteria: 1 ha or less)
- **Quantity & quality** (How much of kind): Actual vs. future situation, e.g. 500 smallholders increase production by 50% with same quality
- **Period** (When?): Time concerned/when target has to be reached, e.g. by the end of 2015
- **Location** (Where?): The location concerned, e.g. Iringa district

Combined:

"500 male and female smallholders in Iringa district (cultivating 1 ha or less) increase their potato production by 50% by end of 2015 maintaining the same quality of harvest (baseline: 2010)"


A good composition of indicators with qualitative and quantitative components is a challenge for most projects. Presentation of indicators in reports with tables and graphs, comparisons with previous years or planned targets are not widely used, but more often integrated in a text. This makes reading arduous. Graphs and tables make not only reading, but also writing much easier.

Example 5: Presentation of indicators in an Annual Progress Report

a) How it was presented

Indicators (based on revised logframe)	Level of achievement	Comments
Target per end of June 2013: 480 CFs (Community Forests) established involving approx. 25,000 rural households (approx. 27% of all rural households) and covering an area of at least 58,000 ha.	485 CFs 21723 house holds 55,730 ha (as on 31/12/2012)	The end of phase target for the CF numbers have been achieved The targets for participating house hold numbers and area covered will be achieved by the end of the phase.

b) How it could be presented (data is not real!)
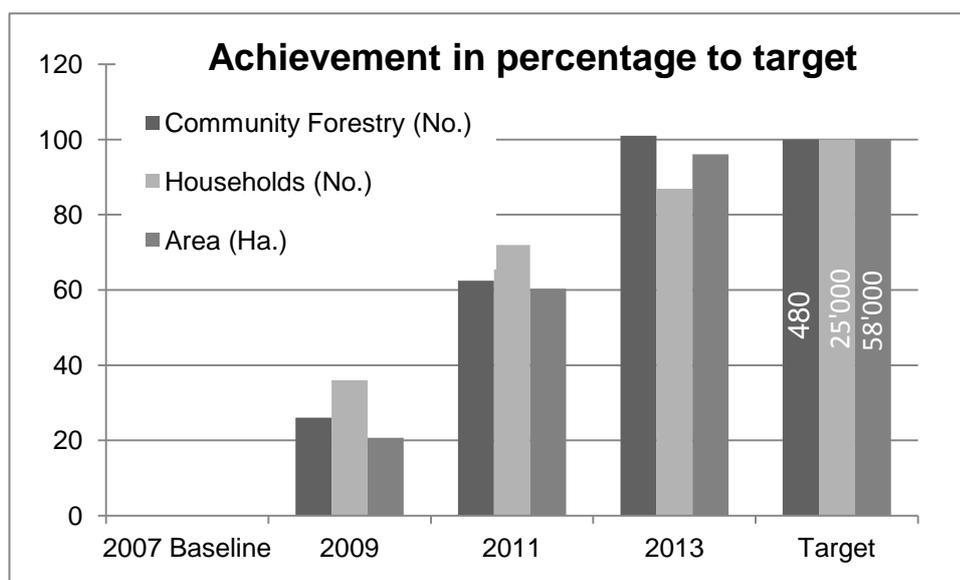
5. Working through implementers

Gathering information on a project's progress and results becomes even more challenging when dependent on other institutions, when monitoring and reporting depend on data collected and provided by varies implementers or implementing units, one or more "organisational layers" away from the Programme Office. The timeliness and quality of information is strongly dependent on skills, attitudes and resources available for the partner organizations. Poor quality of data leads to low quality reports and interpretation might miss the point. M&E should therefore be a major issue when working through secondary stakeholders. It should be enhanced through training, resource allocation, incentives and other measures.

6. Multi-requirements and alignment

Responding many donors, each one with own criteria and requirements, contributes to increasing the burden of staff for M&E and reporting. It was stated during the workshop, that sometimes very small donors insist on very detailed and time-consuming monitoring and

reporting. On the other hand, most donors – including the GNHC – use the OECD-DAC criteria; that means that the same data can be delivered to various donors. A sound M&E system (e.g. the PlaMS) can meet various claims and standards. A good selection of significant indicators (few but relevant and multipurpose) and the rationalization of M&E contribute to keep the workload manageable.

7. Data and results interpretation, extracting conclusions

Reporting in projects supported by HELVETAS Swiss Intercooperation Bhutan focuses on providing data of activities conducted and inputs delivered. It rarely assesses qualitative and quantitative data substantiating achievements against planned outputs and outcomes (or impact). Background information and conclusions, critical evaluation and innovative proposals how to address drawbacks are hidden between the lines or absent. A more proactive drawing attention to relevant issues that need to be addressed would help making reports more useful and interesting.

Example 6: Focussing reporting on activities and inputs, mention of higher planning levels only in a very general and descriptive way

Outcome 1 "enabling environment for CF (Community Forestry)"
- Output 1.1 CF establishment – 41 CFs
- Field equipment for CF establishment (100 GPS130 Recta Compass = 130, 140 Diameter Tape, 80 Measuring Tape)
- Printing of Record keeping books and forms for CF and NWFP groups, 19 different books and forms each of 600 copies were printed and distributed to all Dzongkhags
- Contributed to the renovation of the office of SFED to accommodate more members of staff and enhance the working environment of the project staffs.
- A Dell laptop and a printer for new staff of SFS

The above outputs resulted in the following outcomes:

In addition to the results achieved in the earlier years (inputs to National Forest Policy, National Strategy for Community Forestry, review of community and private forestry rules), the reporting period contributed to enabling environment in terms of quality equipment for better and faster planning of CFs, good working environment for SFED staff in the refurbish office rooms and printing and provision of books and forms for transparent record maintenance and management. Thanks to this it was possible to approve a considerable number of additional CFs in spite of limitations given by the election process

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8. Report structure, conciseness and attractiveness

HELVETAS-Bhutan projects use a common **template** for semester and yearly progress reporting. However, the understanding of the concepts and themes/issues provided for reporting differ considerably. There is no common understanding of the kind of information required and how to provide it. A diverse knowledge on PCM terminology and concepts leads to a wide range of practices and report qualities. Also, the lack of tables, graphs, text-boxes with case studies, photos, maps and schemes makes the reading of most of the reports a bothersome duty.

Example 7: Different understanding of the concept in the reporting template

Summary of achievements (milestones) reporting period		
Project 1	**Project 2**	**Project 3**
• Second Steering Committee meeting convened on 20th Sept. 2013, which approved the work plan 2013-14. • Budget releases on track. • Capacity development in the field of research taken up. This is contribution to the long term strategic growth and development of the DLG. • The new initiative on taking social accountability mechanisms in the area of governance is being actively taken up. A lot of awareness raising for relevant public officials and members of the community has been done. Also, two TOTs have been conducted to carry the initiative forward.	• 78 school leavers/rural youth trained on poultry production • 59 school leavers/rural youth trained on mushroom production • 42 school leavers/rural youth trained on vegetable production • 70 school leavers/rural youth trained on dairy farming • 7 school leavers/rural youth trained on piggery farming • 173 farmers group members trained on group formation • 90 farmers group members trained on conflict management • 25 farmers group members trained on meeting management • 83 farmers group members trained on record and book keeping • 65 farmers group members trained on leadership skills • 76 school children (38 girls) were trained on basics of agriculture • 20 Focal School Agriculture teachers were trained on basic of agriculture as refresher course. • 20 foresters were trained on M4P and value chain • 16 farmers underwent livestock exchange program • 15 farmers underwent agriculture exchange program • 20 participants (3 female) trained on Business plan and financial mgt	**Outcome 1: An enabling environment for the establishment and functioning of at least 300 Community Forests throughout the country based on demand received from communities and technical feasibilities** ▪ 41 CFs established ▪ Conducted training workshop on data base and data management for CF monitoring by SFED ▪ Presented Asia brief on the PFMP for SDC ▪ Printed record keeping books to enhance transparent CFMG management ▪ Made contribution to the renovation of the office of SFED to accommodate more members of staff **Outcome 2: Capacity built at all levels to ensure sustainability** ▪ In-country exchange visits for CFMG members and CFMG workshops at the Dzongkhags ▪ Trainings for CFMG members proposed by CFMGs and DzFSs ▪ CF management planning training for forestry staffs ▪ Purchased and supplied GPS, Prisms, Clinometers, computers and printers to equip the project to facilitate CF planning ▪ Completed the revision of CF manual ▪ A team (17) of DoFPS senior management attended the outcome mapping with the TA of external consultant (EB from Agridea)
Milestones are understood in these examples as the most relevant activities (Project 1 and 3) or the number of beneficiary trained; the output (Project 2). It is not explicitly made clear, why an activity or result is a milestone, why it is an important step to contribute approaching the project's goal.		

Reports consist mainly in an enumeration of activities. Project managers use to be reserved in providing their thoughts and judgements about the results and outcomes of their project's performance, in reflecting about consequences of context development or inherent challenges, in highlighting important findings and lessons learned, their reports are descriptive, not analytical. The critical verification of the Impact Hypothesis – if activities and products really lead to the foreseen

outcomes and impact - through reflection and concise argumentation is not reflected in the reports provided.

Example 8: Only very short "Lessons Learned". The reports do not inform in more detail and explain the rationale behind the lesson learned... Why are they relevant, what lead to the lesson learned, how can corrective actions prevent drawbacks in the future etc.

- Timely budgeting and incorporation is very much crucial for smooth implementation of the livelihood programs at the Chiwogs.
- Project stakeholder meeting is scheduled to catch up with the annual budgeting exercise for new financial year.
- DAMC, BCCI and RLP are the main partners who are directly involved to plan, implement, and monitor and support the RLP Chiwog based plans. Therefore, close networking is essential for accomplishing the common project goals/objectives.

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9. Feedback

All persons interviewed confirmed that feedback on reports is not systematically given or received. Usually, reports attract attention when incomplete, when information and data is missing. Once the final version is handed in and accepted, nothing more is heard about it. There is a feeling among project managers and authors that reports are not read or not useful, which creates a sense of frustration. Project managers and PO staff also admit that they do not give systematic feedback. A weak feedback culture inhibits improvements of report quality and responsive and need based (steering; learning; accountability) information sharing and data delivery.

10. Conclusions and recommendations

In general, the understanding of **Project Cycle Management** and the Logical Framework concept, their use and terminology should be systematically strengthened through training (F2F or online) and the dissemination of appropriate manuals and other tools (Pamoja). Clear definitions and a common understanding of main terms and concepts (output, outcome, impact, goal, result, objective, milestone, achievement, lesson learned, challenge etc.) are necessary basses to share data and information. It might also be useful to illustrate the templates with concrete examples.

The **Impact Hypotheses** of the project needs to be formulated clear and specific enough in order to show how stakeholders, activities and outputs are related to outcomes and impact. Outcome and impact indicators help to clarify intentions, show implicit assumptions and stimulate important discussions; they are means of communication not only for the team, but also for partners, beneficiaries and other stakeholders. The selection of a good series of **SMART indicators** at all levels is required for decision making and accountability.

There has been a tendency in new projects or new phase plans to overtly overdesign project documents and **M&E system** proposals with insufficient reflection on feasibility and M&E realities in local implementing organisations. Measurement methods need to fit the human and economic resources available: No in-depth scientific research is needed; common sense is a good starting point. Simple, but performing M&E systems need to be promoted widely, not only within HELVETAS-Bhutan staff, but also with partner organizations and other implementers. The message should be that a sound M&E system contributes to better steering and hence to better quality of project

implementation. At the very end, a good M&E system empowers its users, guarantees a more efficient and effective project and is therefore a labour saving tool.

The utilization of the existing **template** for reporting after clarification of all concepts (with concrete examples) should be promoted; it contains all important information if correctly applied. Reflective and attractive reporting should be incentivised and rewarded. Sharing good quality reports and starting a systematic feedback culture are steps that will contribute to enhance report quality.

11.   Annex

Template for yearly progress reporting

Bhutan	Yearly progress report, reporting period:	
BH: 27	**Name of Project:**	
Phase: II	**Start ongoing phase:**	**End ongoing phase:**
Budget	**Annual Budget:**	**Expenditure:**
Partner / project management:		
Project goal:		
Main outcomes:		
Project implementation status:		
Key issues reporting period:		
Summary of achievements (milestones) reporting period:		
Report author(s): **Place, date:**		

I   Project Environment and Management

II   Results Achieved

III   Financial Progress

IV   Challenges and Opportunities

V   Lessons Learnt and Main Priorities for the Next Year

Consulted persons

Interviewees in chronological order:

Franz Gaehwiler, Hansruedi Pfeiffer, Chencho, Tashi Pem, Chhimi Dorji, Kinley Dorji, Melam Zangpo, Karma Lhazom, Deki Wangmo, Werner Christen, Sonam Pem, Karma Sonam, Dorji Wangdi, Ugyen Lhendup.

Participants of the workshop in Paro:

Name	Project/Organisation
Ms. Karma Lhazom	OSD4CS
Ms. Deki Wangmo	OSD4CS
Mr. Werner Christen	OSD4CS
Mr. Tobias Blessing	OSD4CS
Mr. Gyeltshen Dukpa	PFMP
Mr. Kinley Dorji	PFMP
Mr. Karma Sonam	RDT
Ms. Nagtsho Dorji	Support to Arch.
Mr. Karma Tenzin	Support to Arch.
Mr. Dorji Wangdi	RLP
Mr. Ugyen Lhendup	RLP
Ms. Sonam Pem	Suport to Tarayana
Mr. Melam Zangpo	SLG
Mr. Rinchen Namgyel	BUMOGEM
Mr. Thinley Norbu	SLG
Mr. Sangay Penjor	GNHC
Dr. Samdrup Rigyal	RUB
Mr. Kinzang Tobgyal	SDC
Mr. Hansruedi Pfeiffer	PO
Ms. Tashi.Pem	PO
Mr. Chhimi Dorji	PO
Mr. Namgyel Tshering	PO
Ms. Tshewang Chhenzom	PO
Mr. Tshering Phuntsho	PO
Mr. Nado Dukpa	PO
Mr. Chencho	GNHC
Mr. Kai Schrader	HELVETAS HO

Consulted documents

ToRs

Project Documents: OSD4CS (new logframe), PFMP, RLP, SERB, SLG, RDTC

Annual Plans 2013/14 (and 2014/15 if available) for the projects mentioned

Annual Reports to HSI 2013 and Semester Reports 1st. Sem. 2013

Latest RGOB/Local DP's Quarterly or Semester Progress Reports 2014

11th 5 Year Plan

PlaMS Planning and Reporting formats and guidance

HSI Bhutan Semester and Annual Reporting formats

HELVETAS-Bhutan Strategy