# Part 2: Terms of Reference

# ACTIVITY-BASED FINANCIAL FLOWS IN THE UN SYTEM: A STUDY OF SELECT UN ORGANISATIONS

## 1. Introduction

The UN system[1] is today at the centre of a growing portfolio of international efforts targeting a mix of social, political and economic goals. The international community looks to the UN to deliver in the areas of political and economic development, law and justice, human rights, and international and regional cooperation and development. The climate change agenda is an example of an issue that cuts across the traditional typologies of UN interventions.

The UN system is financed through mandatory and voluntary contributions from the member states. The mandatory contributions are assessed on the basis of member states's ability to pay, and apply basically to the UN regular budget[2]. Voluntary contributions apply to UN funds and programs. UN specialized agencies have a mix of both assessed and voluntary contributions. An important characteristic of funding is *nature of earmarking* of the funds. In this context we may distinguish between "core" and "non-core" funding[3]. Core funding includes all mandatory contributions, plus voluntary regular contributions received by UN funds and programs. This funding can be used without restrictions to implement the strategic plans approved by the respective governing body of the concerned UN entities. On the other hand the non-core funding consists of voluntary contributions of the member states whose use is earmarked for a specific purpose- a location, theme, activity or operation of the concerned entity. A general trend during the last two decades has been an increase in the share of the non-core funding which in 2008 accounted for around three fourth of the total contributions.

Each UN entity prepares its budgets on multi-annual bases keeping in view the indicative pledges/estimates for core and non-core funding. Realisation of the goals and results by the entity is among other things dependant on both the quality of activity and financial planning, the actual amount of funds received, and the performance of the concerned entity.

Financing of the UN system is a political issue which is economic in content, and social in its implications. The economic debate is both about efficiency and equity. The efficiency debate is about the organisational efficiency and delivery of development results of the UN entities. The equity debate relates to financial burden sharing by the member states. The equity issue is real keeping in view that more than half of the operational activities of the UN system are

[1] See chart in endnote

[2] Including contributions to the peacekeeping operations and a share of the funding to International Tribunals and Capital Master Plan for renovation of UN headquarters in New York

[3] Not all UN entities use the same terminology. UNDP for example uses the terms "regular"/ "bilateral/multilateral" for "core"/ "non-core funding.

financed by 10 of its 192 member states. For some UN entities such as the WFP the share of the top ten is nearly 80% of which over 50% is financed by just three contributors. Further the share (in relative and absolute terms) of core-funding in individual member states total contributions is also skewed. Since core-funding is the most important source for meeting the fixed institutional costs of the UN system members such as Norway that have a high share of core funding bear a disproportional share of the fixed cost thus making cost recovery a crucial issue for these members. Some UN entities such as the Department of Economic and Social Affairs, UNAIDS, UNRWA, WFP and a number of smaller organisations receive more than half of their core financing from three top donors.

The growing mandate, the distortion in equity, and concerns for efficiency in the use of funds have led to an increased demand for external scrutiny of the performance and accountability in the UN system. Both the members, and UN system has responded by measuring, monitoring and reporting the results of the UN organisations. Much of the focus so far has been on development results of the UN interventions and to a lesser extent on the equity in burden sharing, and efficiency in production of the results in the UN system. UN is now working on adapting its accounting standards to improve the comparability, harmonisation, transparency, and accountability of the UN organisations financial reporting. The work in progress with respect to the adoption of International Public Sector Accounting Standards (IPSAS) is an important measure in this direction. World Food Program has come quite far with adopting these standards to its financial statements.

## 2. Norwegian assistance to the UN system

The UN system is one of the most important channels for disbursement of Norwegian development assistance. Norway makes significant contributions through a number of organisations, including UNDP, UNICEF, UNFPA, UNHCR, UNOCHA, WFP, and thematic funds such as the UN Central Emergency Trust fund CERF. Figures 1 and 2 provide an overview of the trend in Norwegian contributions though some of these organisations.

Figure 1 Trend in Norwegian contributions to select UN organisations 2001-2008 (All figures in NOK)

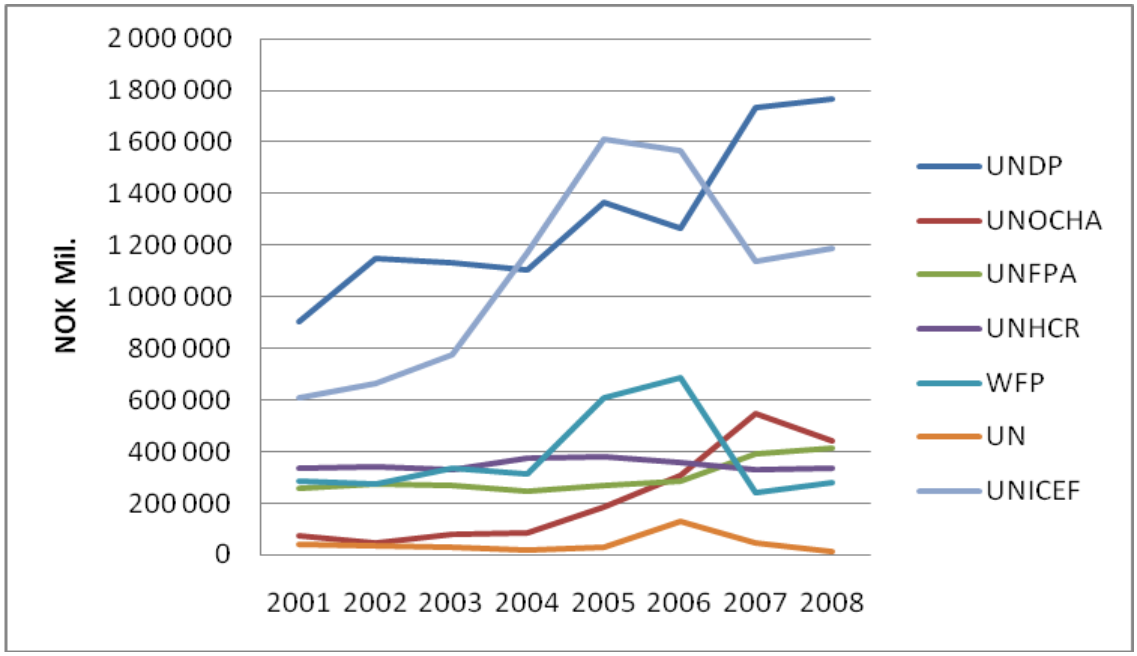
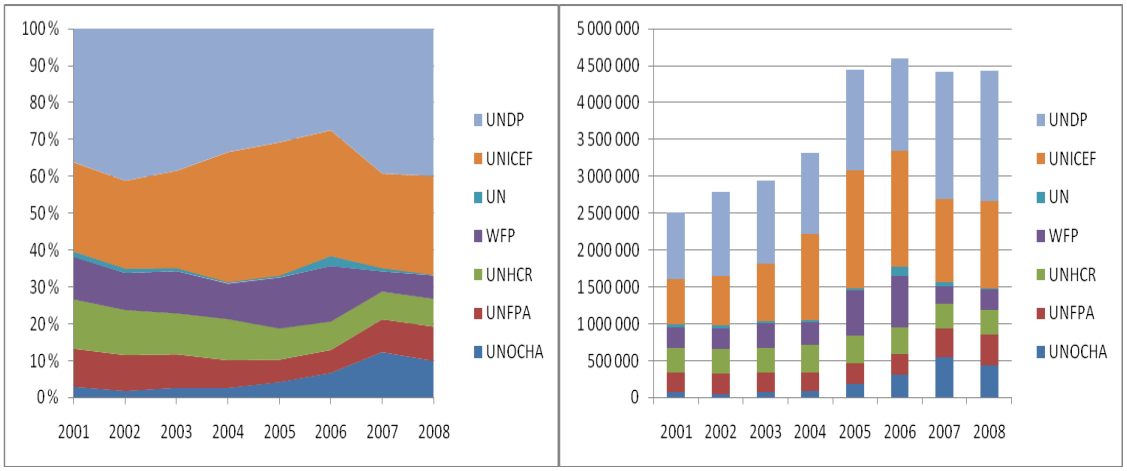



Figure 2 Relative Share of Norwegian Contributions to select UN organisations 2001-2008




For the UN, Norway is one of its ten major contributors that together finance over half of the UN development activities and humanitarian assistance. For most of the recent past Norway has been one of the five largest contributing countries. Norwegian contributions also have a high share (nearly 50 %) of core funding which is a major source of "untied" funds for covering the general support and overhead costs as well as programme costs, the latter varying substantially across the UN entities. [4] In general Norwegian contributions are highly predictable often consisting of multi year indicative pledges such as in the case of contribution to UNDP and Unicef Effectiveness of the Norwegian funding in terms of delivery on development issues such as poverty reduction, promotion of democracy and

[4] For example, during 2008, Norway was the largest contributor to UNDPs core funding. Further around 55 % of Norwegian contributions were in the form of core funding which supported more than half of the support and overhead costs of UNDP.

human, gender equality, sustainable development and other priority issues for Norwegian contributions is crucially dependent on the organisational efficiency of UN entities. High support and overhead costs translate into reduction in funds available for development activities and consequently lower developmental outcomes for the concerned entities.

Efficiency of the UN system is high on the Norwegian policy agenda. An understanding of the current structure of financial management of the UN is a prerequisite for a meaningful analysis of the efficiency issues.

## 3. Purpose of the study

The purpose of this study is to contribute to the *understanding of the current financial planning and budgeting processes and structure of financial flows* of a select group of UN entities that are important partners for Norway. The study shall contribute with financial information that can inform the debate concerning transparency, organisational efficiency, accountability and effectiveness of the organisations that form the subject matter of this study. The study shall also provide a basis for future programming of Norwegian participation in the governing bodies of the concerned organisations, in particular with respect to the ongoing budgetary process reforms[5] in the concerned organisations.

## 4. Main tasks

The issues to be addressed in the study include:

- An overview and assessment of the current budgeting processes, including an analysis of current priority setting principles and prevailing practices with respect to estimation and classification of costs charged to core and non-core funding.
- Mapping of core and non-core revenues and practices with respect to valuation of in-kind contributions, such as food grains in case of WFP.
- Mapping of expenditures at the headquarters, regional and country level. The mapping shall focus on activity level break-up including but not necessarily limited to budget lines such as:
    - Technical assistance – in-house resources
    - Technical assistance – external consultants
    - In kind (goods and services) support
    - Direct financial support to cooperating partners
    - Administration costs
    - Dissemination and advocacy - Workshops, meetings, conferences

- An overview of the current cost-recovery practices for program activities funded through core and non-core revenue streams. Included herein is an analysis of cross-

[5] An important issue in this context is the integration of support cost with program costs budgets and harmonisation of practices across organisations

subsidisation of costs between these two revenue streams and its impacts on achieving the strategic plans approved by the governing bodies of the respective organisations.

- Assessment of the quality of current financial data compilation practices, instruments, procedures and reporting, including a review of the current questionnaire[6] used by the UN secretariat to compile UN system wide overview of funding for operational activities for development.
- Assessment of information gaps and suggestions as to how these can be addressed including need for improvements in data reporting and budgeting practices.

## 5. Scope of the study

The scope of this study shall be limited to a set of UN entities including UNDP, UNICEF, UNHCR, UNFPA, WFP, UN Central Emergency Trust fund CERF, and a subset from the UN Secretariat. The choice of the sample is guided by both the policy importance of these entities and the level of Norwegian contributions, the need to maintain variation in the sample with respect to size and modality of contributions, and types and size of the entities. The consultants shall in consultation with the client identify two country case studies for analysing the country level issues in this study. The study shall cover the time period 2001 to the present. Assessment of the development results achieved by the concerned organisations is beyond the scope of this study.

## 6. Methodology

The consultants will outline a well formed research strategy and propose an appropriate methodology to ensure an objective, transparent and impartial conduct of the tasks outlined for this study. The consultants will mainly make use of publicly available documentation, including the regular financial reporting from the UN organisations. Some of the important on-line sources of information include but are not limited to: the UN Financial reports and audited statements, Reports of the Board of Auditors, Advisory Committee on Administrative and Budgetary Questions and other similar oversight mechanisms, the biennial support budgets, programme budgets and related documents for the board meetings of the concerned entities, decisions taken by the governing bodies and various statistical analyses of the financing of the operational activities prepared for the General Assembly. Information received through interviews of Ministry officials in Oslo and the country level including the Norwegian UN delegation and select UN offices in New York and the country level shall supplement the publically available information. Although the study is not expected to examine internal accounts of the organisations that are subject of this study, however documentation from the UN at headquarters and at the country level shall be used to the extent possible

[6] This is only questionnaire that is used for compilation of UN organization wide overview of funding for operational activities for development. The Department of Economic and Social Affairs, UN Secretariat receives reporting from 39 UN entities in response to this questionnaire.

## 7. Consultant team

A team consisting of at least two consultants supported by research assistant is envisaged for this assignment. The team shall cover the following competencies

| Competence | Team Leader | At least one member |
|---|---|---|
| Academic | Higher relevant degree. | |
| Discipline | Accounting, auditing and finance | |
| Sector | | Public sector accounting and auditing |
| Development Cooperation | | Yes |
| Country/region | | UN system |
| Language fluency | | |
| English | Written, Reading, Spoken | |
| Norwegian | | Reading, Spoken |

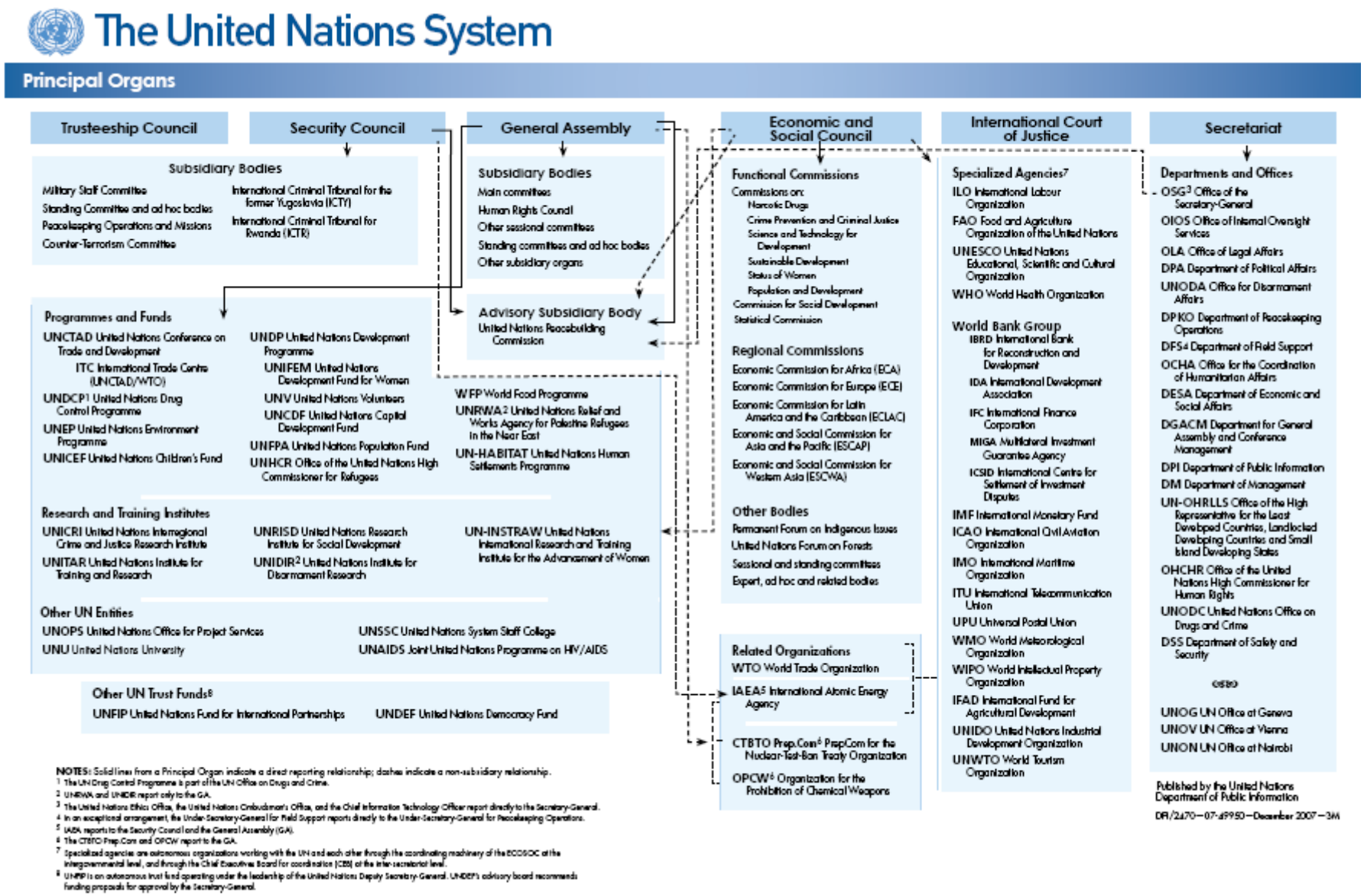
## 8. Budget and deliverables

The study is budgeted with a maximum input of 30 person weeks. **Deliverables** for the consultancy consist of following outputs:

- **Inception Report** including plans for field visits not exceeding 10 pages. The inception report for will be approved by EVAL.
- **Presentation** of the work in progress
- **Final Report**, not exceeding 40 pages.
- **Presentation** of the final report

All reports are to be submitted in electronic form in accordance with the deadlines. The data collected during the study shall be submitted in EXCEL format. EVAL retains the sole rights with respect to all **distribution, dissemination and publication** of the deliverables.

**ENDNOTE**


The United Nations System
Principal Organs
Trusteeship Council
Security Council
General Assembly
Economic and Social Council
International Court of Justice
Secretariat
Subsidiary Bodies
Military Staff Committee
Standing Committee and ad hoc bodies
Peacekeeping Operations and Missions
Counter-Terrorism Committee
International Criminal Tribunal for the former Yugoslavia (ICTY)
International Criminal Tribunal for Rwanda (ICTR)
Subsidiary Bodies
Main committees
Human Rights Council
Other sessional committees
Standing committees and ad hoc bodies
Other subsidiary organs
Advisory Subsidiary Body
United Nations Peacebuilding Commission
Functional Commissions
Commissions on:
Narcotic Drugs
Crime Prevention and Criminal Justice
Science and Technology for Development
Sustainable Development
Status of Women
Population and Development
Commission for Social Development
Statistical Commission
Regional Commissions
Economic Commission for Africa (ECA)
Economic Commission for Europe (ECE)
Economic Commission for Latin America and the Caribbean (ECLAC)
Economic and Social Commission for Asia and the Pacific (ESCAP)
Economic and Social Commission for Western Asia (ESCWA)
Other Bodies
Permanent Forum on Indigenous Issues
United Nations Forum on Forests
Sessional and standing committees
Expert, ad hoc and related bodies
Specialized Agencies7
ILO International Labour Organization
FAO Food and Agriculture Organization of the United Nations
UNESCO United Nations Educational, Scientific and Cultural Organization
WHO World Health Organization
World Bank Group
IBRD International Bank for Reconstruction and Development
IDA International Development Association
IFC International Finance Corporation
MIGA Multilateral Investment Guarantee Agency
ICSID International Centre for Settlement of Investment Disputes
IMF International Monetary Fund
ICAO International Civil Aviation Organization
IMO International Maritime Organization
ITU International Telecommunication Union
UPU Universal Postal Union
WMO World Meteorological Organization
WIPO World Intellectual Property Organization
IFAD International Fund for Agricultural Development
UNIDO United Nations Industrial Development Organization
UNWTO World Tourism Organization
Departments and Offices
OSG3 Office of the Secretary-General
OIOS Office of Internal Oversight Services
OLA Office of Legal Affairs
DPA Department of Political Affairs
UNODA Office for Disarmament Affairs
DPKO Department of Peacekeeping Operations
DFS4 Department of Field Support
OCHA Office for the Coordination of Humanitarian Affairs
DESA Department of Economic and Social Affairs
DGACM Department for General Assembly and Conference Management
DPI Department of Public Information
DM Department of Management
UN-OHRLLS Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OHCHR Office of the United Nations High Commissioner for Human Rights
UNODC United Nations Office on Drugs and Crime
DSS Department of Safety and Security
UNOG UN Office at Geneva
UNOV UN Office at Vienna
UNON UN Office at Nairobi
Programmes and Funds
UNCTAD United Nations Conference on Trade and Development
ITC International Trade Centre (UNCTAD/WTO)
UNDCP1 United Nations Drug Control Programme
UNEP United Nations Environment Programme
UNICEF United Nations Children's Fund
UNDP United Nations Development Programme
UNIFEM United Nations Development Fund for Women
UNV United Nations Volunteers
UNCDF United Nations Capital Development Fund
UNFPA United Nations Population Fund
UNHCR Office of the United Nations High Commissioner for Refugees
WFP World Food Programme
UNRWA2 United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-HABITAT United Nations Human Settlements Programme
Research and Training Institutes
UNICRI United Nations Interregional Crime and Justice Research Institute
UNITAR United Nations Institute for Training and Research
UNRISD United Nations Research Institute for Social Development
UNIDIR2 United Nations Institute for Disarmament Research
UN-INSTRAW United Nations International Research and Training Institute for the Advancement of Women
Other UN Entities
UNOPS United Nations Office for Project Services
UNU United Nations University
UNSSC United Nations System Staff College
UNAIDS Joint United Nations Programme on HIV/AIDS
Other UN Trust Funds8
UNFIP United Nations Fund for International Partnerships
UNDEF United Nations Democracy Fund
Related Organizations
WTO World Trade Organization
IAEA5 International Atomic Energy Agency
CTBTO Prep.Com6 PrepCom for the Nuclear-Test-Ban Treaty Organization
OPCW6 Organization for the Prohibition of Chemical Weapons
NOTES: Solid lines from a Principal Organ indicate a direct reporting relationship; dashes indicate a non-subsidiary relationship.
1 The UN Drug Control Programme is part of the UN Office on Drugs and Crime.
2 UNRWA and UNIDIR report only to the GA.
3 The United Nations Ethics Office, the United Nations Ombudsman's Office, and the Chief Information Technology Officer report directly to the Secretary-General.
4 In an exceptional arrangement, the Under-Secretary-General for Field Support reports directly to the Under-Secretary-General for Peacekeeping Operations.
5 IAEA reports to the Security Council and the General Assembly (GA).
6 The CTBTO Prep.Com and OPCW report to the GA.
7 Specialized agencies are autonomous organizations working with the UN and each other through the coordinating machinery of the ECOSOC at the intergovernmental level, and through the Chief Executives Board for coordination (CEB) at the inter-secretariat level.
8 UNFIP is an autonomous trust fund operating under the leadership of the United Nations Deputy Secretary-General. UNDEF's advisory board recommends funding proposals for approval by the Secretary-General.
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# Part 3: ANNEXES

## ANNEX 1
## Specifications for Preparing Technical Proposal

Technical proposal *not exceeding 15 pages* should provide the following information:

**Competence -Qualifications and Technical Competence**
The technical proposal should provide:

- Information about the experience and technical competence of the tenderer firm, its sub contractors (where relevant), and the evaluation/study team to demonstrate that they satisfy the qualification and competence requirements specified in the ToR for this evaluation/study.

- A summary of the competencies of the team members shall be provided in a tabular form as follows:

| | **Evaluation/study Team** | | | | |
|---|---|---|---|---|---|
| | **Leader** | **Member** | **Member** | **Member** | **Member** |
| Name | | | | | |
| Affiliation (Main employer) | | | | | |
| Country of residence | | | | | |
| **Competence** | | | | | |
| Academic | | | | | |
| Discipline | | | | | |
| Evaluation | | | | | |
| Sector | | | | | |
| Development Cooperation | | | | | |
| Country/region | | | | | |
| Other | | | | | |
| Language fluency | | | | | |
| English | | | | | |
| Norwegian | | | | | |
| Other | | | | | |

- Detailed CVs not exceeding 5 pages should be attached in the annex to the tender.

**Approach and Methodology**

- The tenderer's understanding of the purpose, role and subject matter of the assignment
- The proposed design for the study, methodological choices, strategy with respect to concretisation of the issues, and as far as possible indicators and data sources to be used to answer the main questions posed in this assignment.
- Tenderers are invited to make well founded comments or alternative suggestions where relevant to methodological specifications, issues and questions outlined in the ToR.

**Quality Assurance System**

- A description of the tenderer's quality assurance system to ensure that the assignment will be performed in accordance with the technical proposal and plans outlined in the tender. The description should outline the tenderer's policy concerning control of scientific quality of the deliverables, together with routines with respect to document control, , auditing of inputs, reporting of deviations from agreed plans and corrections thereof and communication with the client.

**Price**

The tenderer shall quote a total price for the assignment **excluding** travel and subsistence costs related to field work involving case project/programme visits. All fees and costs shall be quoted in NOK, exclusive of VAT, and the total price shall specify:

- The hourly fee, and hours for each member of the staff proposed for the assignment.
- Travel and subsistence costs *excluding* field work travel costs
- Other costs if any.

**Guidelines for travel and subsistence costs for field work**

Travel budgets for field work shall be submitted along with the inception report and will be subject to approval by Norad prior to the start of field visits. Cheapest alternative shall be chosen, e.g. Economy/Excursion tickets with regards to air travel related to field work. Accommodation and per-diem related to project/program visits shall be covered by the Client in accordance with the Norwegian Government's Travel Regulations available at the website www.odin.no/mod/ (in Norwegian). Under the current regulations reimbursement for accommodation is on cost basis subject to maximum night allowance rates for the concerned country. If accommodation is provided by the Client, no allowance for accommodation is granted. If the rates for per diem and night allowance are changed during the travel, the prevailing rate at any time applies.

Expenses for travels within countries selected for field work shall be covered at actual costs, unless otherwise agreed.

**Availability**

The technical proposal should include a tentative *work-plan* that also gives a specification of the time set out for each member of the team for the fulfilment of the assignment. The division of work between the team members should be in line with the competencies of the individual team members. The tentative work-plan should reflect timely completion of the deliverables in the assignment.

The time-schedule for the project is fixed as given in *Part I, Section 2 Administrative Conditions* of this document. Tenderers may however, propose a revised time-schedule for project deliverables. Maximum acceptable delay in project completion is 2 months. Tenders offering delivery within the specified time- scheduled will be credited according to the availability criterion as specified in *Part I Section 4- Award criteria* in this document.

## ANNEX 2

## Specifications for preparing the tender

Tenders shall be structured as follows:

### Part A. Covering Letter and Declarations

A covering letter for the tender (with the signature of an authorised person on the front page) declaring that:

- the tenderer accepts all the conditions specified in this tender document. Reservations if any to any of the conditions must be explicitly stated in the declaration, specifying the relevant condition and the terms of the reservation
- that neither the tenderer, nor any of the members of the evaluation/study team have any existing, or potential conflict of interest in undertaking the tendered assignment.

### Part B. Technical Proposal

Prepared according to the specification in *Part 3, Annex 1* of this document.

### Annexes

All the documentation specified in *Part I Tender specification*, S*ection 3 Qualification requirements*, of this document must be enclosed.

## ANNEX 3
## Guidelines for Reports and Field Work

### 3.1 Guidelines for Inception Report and Field Work

The inception report shall give a detailed description of the research strategy and methodology, data collection and sources, the analytical approach and indicator framework, preferably with a prototype of the analysis to be performed in the study. The report will also give a summary of the information collected to date. Information gaps will be identified and strategy to fill the gaps, including (if relevant), the plans for the **field-work** will be outlined. The inception report will specify the list of informants to be contacted in the case countries, the methods to be used to collect required information, preliminary draft of the questions to be asked of the informants, and itinerary for the field visit.

A detailed **work plan**, specifying the roles and responsibilities for each evaluation/study team member, and a **preliminary outline of the final report** format will be included as an appendix in the inception report.

Travel budgets for field work if not already included in the tendered price for the assignment shall be submitted along with the inception report and for approval by Norad prior to the start of field visits.

It is the obligation of the selected firm and the team-leader to ensure that ethical standards are maintained in conduct of the field-work, and data collection is conducted under free and informed consent of the key informants.

### 3.2 Guidelines for Final Report

The final report shall normally <u>not exceed 60 pages</u>, excluding the annexes. The final report shall be developed in two phases: a draft version, and the final version. The draft version shall contain all the main elements and major arguments, findings, conclusions and recommendations that are to appear in the final report. The final report shall be prepared subsequent to the approval of the draft version by EVAL.

The report shall convey insights in an informative, clear and concise manner. Use of abbreviations and acronyms, footnotes and professional terminology shall be limited to the minimum, and explanations shall be given for all such terms used in the report. The structure of the reports shall be as follows:

- **Front page/title page**

  The front page shall contain the title of the evaluation/study.

- **Preface**

  A blank page to be written by the Director, EVAL, Norad.

- **Acknowledgements**

  This page shall provide the following information
  - Name of the firm(s) responsible for the report
  - Name of the team leader and the team members
  - Division of work between the team members
  - Reference group (stakeholders) members where relevant
  - A declaration stating “

"This report is the product of its authors, and responsibility for the accuracy of data included in this report rests with the authors. The findings, interpretations, and conclusions presented in this report do not necessarily reflect the views of EVAL".

- **Table of Contents**
- **Acronyms and abbreviations**
- **Executive Summary**

The executive summary shall be a maximum of one tenth of the length of the main report excluding its annexes. The overall objective shall be to convey the main points to a non-technical reader. The summary shall function as an independent excerpt free of references to other parts of the report. Use of acronyms, abbreviations, and technical terms shall be minimised in the summary. The executive summary shall consist of four sections; namely introduction, findings, conclusions and recommendations. A separate paragraph shall be used to present each main finding, conclusion and recommendation. The paragraph shall start with a simple declarative sentence in bold font that presents the subject matter in the paragraph. Supporting or explanatory sentences shall be included where necessary. The main findings, conclusions and recommendations shall be presented *in the same order as they appear in the report.* Limitations of the analysis shall be clearly identified wherever relevant.

- **Chapter 1.Introduction or Background**

The main purpose of this chapter is to provide information which is important for the reader to understand the report. The introduction shall state the purpose, objectives, main questions, scope, and main users of the evaluation/study. This shall be followed by a presentation of the object of evaluation/study. Included herein *is* the background information related to chronology, stakeholders, organisation, budgets, and policy documents. The chapter shall conclude with a brief literature review of the relevant project and program cycle documents related to the object of evaluation/study.

- **Chapter 2 Methodology and analytical framework**

This chapter should provide a detail description of the research strategy, method and indicator framework used in the evaluation/study. All data and survey instruments shall be provided in annex 1 of the report. EVAL is committed to making its evaluation/studies publicly available and it is important that the details provided in this chapter and annex 1, are sufficient to enable the replication and extension of results by other researchers.

- **Chapters presenting findings**

**Findings:** A body paragraph shall be allocated for each finding. The finding shall be presented as a clear topic sentence. This shall be followed by presentation of the relevant data, quotations, references, and analysis that shows how and why the evidence presented supports the position taken in the topic sentence. Included herein is also the presentation of the comparisons with other studies, significant trends if any, *uncertainties, and limitations* relevant for the analysis presented.

- **Chapter presenting conclusions and recommendations**

The chapter shall consist of two sections:

**Conclusions:** A body paragraph shall be allocated for each conclusion. The conclusion shall be presented as a clear and direct topic sentence. This shall be followed by supporting sentences that clearly show how the conclusion has been deduced, and which findings are relevant in deriving the conclusion.

**Recommendations:** A body paragraph shall be allocated for each recommendation. The recommendation shall clearly outline the directions and actions that should be taken keeping in view the findings and the conclusions. It is essential that the actions suggested follow from the findings and conclusions presented in the report. As far as possible the recommendations should reflect on the implementation issues related to the concerned recommendation.

- **Annexes**

  - Annex 1: Definitions, data and survey instruments
  - Annex 2 : Other information on need basis
  - Annex 3: Details of the field work elaborating the itinerary and the list of informants consulted
  - Annex 4: Terms of Reference (TOR)

- **References**

The references shall preferably follow Oxford's Manual of Style: In the text, the last name of the author, followed by the year of publishing, shall be presented in parenthesis. At the very end of the report, the references shall be presented in alphabetical order, according to the author's name and year of publishing as referred to in the text.

### 3.3 Guidelines for quality assurance of the report

The final report shall normally <u>not exceed 60 pages</u>, excluding the annexes. The text shall preferably be written in Microsoft Word. The font of the body matter shall be Times New Roman 12 points or equal. The margins shall be 2.5 cm. The report shall be delivered edited, language vetted, and proofread and ready for publication. The reports shall be submitted to the Evaluation Department electronically.

It is the obligation of the selected firm and the quality assurance personnel proposed for the assignment to ensure:

- Table of contents is complete
- All acronyms are explained
- Executive summary is accessible to the non technical reader
- Method
  - Clear statement of the analytical framework
  - All assumptions and limitations clearly stated
- Data
  - Clear documentation of the data collection procedures
  - All relevant data presented and summarised
  - All calculations clearly documented and checked

    - All data sources clearly referenced
    - All biographical references complete
- Analysis
    - All conclusions supported by well documented data and evidence
    - Clear and complete statement of the limitations
    - Sensitivity of the conclusion to the assumptions is clarified
- The Report
    - Responds to TOR
    - Responds to comments to inception report and draft version
    - Response to stakeholder comments as per DAC quality evaluation standards
    - Acceptable grammar, style and organisation
    - Quality assurance is complete and explains deviations if any