



# Helpguide for Project Reporting to Governments and Aid Agencies (GAA)

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This document is as approved by the REC Caucasus executive Body (Collegial Trio) and is set out at the end of the document.



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## 1. Background

The *REC Caucasus Helpguide for Project Reporting to Governments and Aid Agencies (GAA)* establishes a standardized framework for preparing, structuring, and submitting project reports to donors. It is designed to ensure that all REC Caucasus project reporting meets donor requirements for transparency, accountability, and results-based management, while supporting effective oversight of technical, financial, environmental, and social performance.

The guide clarifies the purpose, content, and timing of interim and final project reports, including Annual Project Performance Reports (PPRs), Mid-Term Reviews, and Terminal Evaluations. It defines the baselines against which project progress is measured, outlines core principles for financial reporting, and provides practical guidance to ensure reports are clear, concise, and aligned with donor-approved objectives, budgets, and results frameworks.

A key focus of the policy is compliance with donor operational policies and fiduciary standards, including requirements related to environmental and social risk management, grievance mechanisms, integrity and ethics, and evaluation processes. The guide also mainstreams gender equality and social inclusion across all reporting, requiring sex- and age-disaggregated data, reporting on gender-responsive actions and outcomes, and integration of gender considerations into risk management and budgeting.

Overall, the Helpguide serves as an internal reference to strengthen reporting quality, reduce compliance risks, and reinforce REC Caucasus's credibility with governments and aid agencies by demonstrating responsible use of funds, measurable results, and continuous learning across its project portfolio.

## 2. What Do the Reports Indicate?

The Regional Environmental Centre for the Caucasus (REC Caucasus) project reports inform GAA donors about results during the period as regards:

- The technical accomplishments as previously agreed against objectives, as well as successes and problems encountered.
- The actual financial situation against plan, and
- For other than final reports, REC Caucasus's proposals for modifications to the project technical and/or financial plans for the forthcoming period.

Project reports are the primary inputs to the donor's portfolio monitoring system and enable the Board to exercise its results-oversight function.

All donor Project Progress Reports (PPRs) shall follow the headings, annex list, and results-tracker template set out in the donor's Guidance to Complete PPR.

## 3. Different types of reports

Most GAA donors request two basic kinds of reports: interim and final reports.

### Interim reports

The interim report is a summary report of the situation over only a part of the project period. It permits both REC Caucasus and the donor to monitor project progress against contractually agreed objectives and time-scales. The report may include requests for, or alert us and the donor to a need for modifications to the project plan.

Dates for interim reports are usually included in the project contract. Acceptance of interim reports by the donor are usually the trigger for the release of the next tranche of funds from the donor to REC Caucasus.

### **Final reports**

The final report encapsulates the project's achievements against objectives over its lifespan, both technically and financially. It provides the basic information against which the project may be assessed by independent outsiders, either technically or financially, or both.

The acceptance of the final report, sometimes based on independent external assessment, is often the trigger for the release of the final tranche of funds for REC Caucasus indicated in the contract.

For donor projects, the interim report is the Annual PPR, due within 60 days of each disbursement anniversary, and the final report is the independent Terminal Evaluation, due within nine months of project completion.

Where project duration exceeds four years, a Mid-Term Review will be commissioned, and all Terminal Evaluations shall apply the donor six-point rating rubric, per the Evaluation or other relevant policy of respective donor.

Acceptance of the PPR by the donor Secretariat is a pre-condition for release of the next disbursement tranche.

For donor projects every interim PPR shall annex a brief Environmental & Social Management Plan (ESMP) progress log and grievance-mechanism summary.

All interim and final reports shall include a section on gender equality and social inclusion, covering participation rates of women and marginalized groups, gender-responsive outcomes, challenges, and lessons learned per the project.

## **4. The Baselines Against Which To Measure Progress**

REC Caucasus is committed to comply with good project management practices and to be able to assess and report our achievement against objectives.

Baseline tables shall include at least one sex-disaggregated indicator, and the project's Gender Action Plan (GAP) progress will be summarized in each PPR .

### **Baseline for the technical aspects of the project**

The project description in the contract with the donor GAA is the fundamental point of reference for measuring project progress - it states the project's context, purpose, objectives and plans.

The logical framework contained in the project description distills the essential elements of the project, noted above, and also provides the:

- verifiable indicators of achievement
- the sources from which verification of achievement can be obtained, and the assumptions initially made regarding external factors which might impact the project.

If the project was approved by the donor for funding without a logical framework being included, statements from the proposal corresponding to the above elements of the logical framework should be used to the extent that they are present in the project document.

Also, in a project where we espouse to bring about change, it is very important to make accurate baseline measures of the elements to be measured for change (as well as adopting a standard measurement methodology) in the earliest stages of the project.

The Results-Tracker spreadsheet template will accompany each PPR, updating progress against the nine core outcomes of the donor's Strategic Results Framework.

### **Baseline for the financial aspects of project progress**

The project budget serves as the baseline against which financial performance is measured. Under- or over-spending indicates deviations on the project from the original plan; these should be due, and correspond, to situations explained in the technical report.

Baseline indicators shall be selected so that at least one aligns with the donor's Strategic Results Framework (SRF) core outcomes, and must record baseline value, annual target, and final target.

Where applicable, Environmental & Social Management Plan (ESMP) risks and mitigation measures should be reflected in interim PPR progress reporting, and any relevant environmental/social assumptions documented and grievance-mechanism summarized.

## **5. Some Basics For Financial Reports**

The purpose of the financial report is to tell the donor in an accurate and easily understandable way how the financial resources provided were used to achieve the agreed project workplan.

To ensure this, following steps shall be taken:

1. Proper accounting records are kept, and
2. The accounting data is digested and translated into information which is easily understood and comprehended by stakeholders without financial background.

Financial reports shall separate the Implementing-Entity management fee from execution costs in line with the donor caps and all supporting records must be retained for five years after project closure (Fiduciary Standard 1).

The accounting records that need to be kept at all locations involved in the handling of funds for the project include, but are not limited to:

- separate accounts (and sometimes even separate bank accounts) for income and expenditure related to the project.
- invoices, vouchers and other documentation of all payments or charges made to the project account.
- bank statements and advices, which are reconciled to project accounts on a regular basis.
- records of interest earned on the project accounts.
- an inventory of capital equipment belonging to the project (by donor).

These records are the raw material for the preparation of financial reports. The standard practices for keeping them are laid out in the REC Caucasus Financial Manual. These documents are not normally supplied to donors except at their request.

Financial information provided to the donor in reports should include an overview of:

- The new funds received from the donor.
- The interest received on project accounts.
- The totals for goods and services purchased using the donor resources, shown against the most recently (donor) approved project budget and budget lines.

Please note that to meet reporting requirements:

- The budget to be used in reporting must be the one last approved by the donor. Modifications to the budget for the period - either the individual budget line amounts or totals (including the use of carried forward funds, interest, etc.) - may not be made without the donor's express prior, written agreement.
- The expenditure reported should be for goods and services obtained only in the period concerned in the report. Transfers of funds between project accounts are not considered expenditures for the purposes of GAA reporting.
- Some donors stipulate the method to be used for calculation of exchange rates from spending currency into donor contract currency (e.g. European Commission). For contracts where this is not the case, a single methodology should be adopted and adhered to for the life of the project.
- Administrative costs (equivalent to management fees) claimed in the financial report must be based upon actual expenditures for goods and services in the period - not the budgeted amount for the period. The costs must be within the percentage allowed by the donor.

Any suspected fraud, corruption, or misuse of donor resources must be reported to the donor Secretariat within 30 days, with follow-up updates every 30 days until resolution.

Financial reporting should also include an annex summarizing expenditures related to gender equality actions and ESMP implementation, where applicable.

## **6. Ten Principles For Preparing Reports For Aid Agencies**

In essence, REC Caucasus's job in reporting to donors is to demonstrate that the organization has made good use of their money, in accordance with the conditions under which it was given.

In alignment with the selected donor's Operational Policies and Guidelines, REC Caucasus shall ensure that all institutional and project-level reports are gender-sensitive, inclusive, and reflective of intersectional outcomes. Each report—whether interim, final, or performance-based—must integrate qualitative and quantitative analysis of gender-related results, using sex- and age-disaggregated data and documenting gender-transformative impacts where relevant. The reporting process should actively seek the perspectives of women, youth, and marginalized groups through participatory validation of findings. This approach ensures that donor reporting not only demonstrates financial and operational accountability, but also contributes to adaptive learning, equitable participation, and continuous improvement across the REC Caucasus project portfolio.

The following suggestions support REC Caucasus in preparing reports that satisfy donor expectations:

1. Reports must be on time. If an organization sends in a report two or three months late, it undermines the organization's credibility and makes it more difficult to demonstrate to donors that funds have been used effectively and professionally.. For donor projects, reports must also be uploaded to the REC Caucasus website within two weeks of submission to the donor, and must follow the section order in the donor's Guidance to Complete PPR.
2. The report must be prepared with the reader in mind. The evaluator is likely to be very busy and may become frustrated if the report is unclear or difficult to interpret. Reports should therefore clearly and concisely convey what has been achieved in relation to the project's original objectives.

Authors should consider the reader's prior knowledge and avoid making unsupported assumptions. The text should be carefully structured to ensure clarity, with attention to both content and presentation. The following recommendations can help achieve this:

- Eliminate REC Caucasus's jargon (e.g. Regional Office /RO/ or Head Office /HO/ etc.).
  - Avoid acronyms unless they really make the text easier to understand. If you do use acronyms or abbreviations, include a list of them where the reader can easily find it.
  - Avoid referring to REC Caucasus's internal project numbers unless absolutely necessary.
3. Speak their language. For example, use the title of the project as the agency has defined it in their letter of agreement.

In addition, if the donor has assigned a number to the grant or the project, this should figure on the title page of the report. Check out the terminology that this particular agency uses in their version of the logical framework and speak it back to them.

4. The report must be CLEAR and CONCISE. This is obviously the golden rule of report writing. If the organization has, in addition to good results (especially at outputs level), a report that is clear and concise, it can be certain that the donor will be satisfied, perhaps even enthusiastic.

First of all, it is important to know what the donors are expecting. Review the original project proposal and the contract or acceptance letter carefully, as these documents form the basis for the allocation of funds. This principle applies equally to budgets and financial reports. Reports should be structured around the project's objectives, using a simple and clear format to facilitate understanding and evaluation.

For an interim report, a good structure could follow the outline below; however, this can naturally be adjusted to align with specific project requirements.

- Title page
- Executive Summary (approximately one page)
- Table of Contents
- Introduction (short)
- Objectives during the period under review
- Progress towards Objectives (main section of the report)
- Conclusion (short)

- Objectives and workplan for the next reporting period
- List of available reports produced during the period under review
- Financial report, with justification of budget line variances as necessary
- Budget and cashflow projection for the next reporting period, with justifications as necessary.

Reports should remain focused on progress toward the project's objectives. Extensive discussion of the environmental characteristics of the project site does not demonstrate the results achieved and may distract or frustrate the reader. Detailed descriptions of the environmental context are already included in the project proposal or contract documents; therefore, only brief references are necessary in the report. Similarly, financial reporting should be presented in the context of achievements against the project's objectives, rather than as standalone figures.

**Interim reports** should be kept short (main body of the text about six pages) and should include relevant annexes (means of verification).

**Final reports** should be given a complete picture, and include in addition to the above, critical appreciations and a section on lessons learned. This could also be an occasion to discuss new approaches or policy developments that the aid agency might want to implement in its own work. Annexes are fine in both interim and final reports, and these will normally include publications produced and, at mid-term and final stages, the reports of the project evaluation.

To strengthen alignment with the donor's Gender Policy and Gender Action Plan, all REC Caucasus project reports—both interim and final—shall include a dedicated **Gender Equality and Social Inclusion (GESI) section**. This section should provide a clear overview of how gender considerations were integrated throughout project implementation, highlighting specific actions taken to mainstream gender across activities and decision-making processes. Furthermore, the GESI section should summarize key outcomes, lessons learned, and challenges encountered in advancing gender equality, ensuring that gender-responsive insights inform future project planning and institutional learning.

**Data Disaggregation Requirements:** To enhance transparency and evidence-based decision-making, all project reporting must include quantitative data disaggregated by sex and if applicable - age. This applies to all relevant indicators, including beneficiaries reached, training participants, and decision-makers engaged. Disaggregated data enables a clearer understanding of how project activities benefit different groups and supports compliance with donor reporting standards. In cases where disaggregation is not feasible due to data limitations or contextual constraints, the report must provide a justification outlining the reasons and, where possible, propose corrective measures to improve data collection in subsequent reporting periods.

**Budgetary and Risk Considerations:** Each project report should include information on **budget allocations related to gender equality and inclusion measures**, identifying specific expenditures supporting gender-responsive actions such as targeted outreach, capacity development for women, or inclusion-focused activities. Furthermore, gender considerations must be integrated into **risk identification and mitigation frameworks**, ensuring that potential gender-related risks—such as unequal access, participation barriers, or unintended negative impacts—are systematically assessed and addressed. These measures will strengthen REC Caucasus's alignment with donor requirements and enhance the sustainability and equity of project outcomes.

**Capacity and Accountability Measures:** To ensure consistent and effective gender-responsive reporting, REC Caucasus shall promote **internal capacity building** for staff involved in monitoring, evaluation, and reporting by providing guidance materials or training on gender equality principles and reporting standards. Additionally, REC Caucasus encourages the use of **donor-recommended tools**, such as the **Gender Score Card** or equivalent assessment frameworks, to monitor progress

on gender integration across projects. These tools help standardize performance tracking, reinforce institutional accountability, and foster continuous improvement in gender mainstreaming practices.

6. Reduce and synthesize the information provided. Information should be concise and focused on technical relevance. Avoid including unnecessary details that do not contribute to demonstrating progress toward project objectives. Only essential information should be presented, ensuring the report remains clear and accessible to the reader. Consider whether each detail strengthens the case for the project's accomplishments.
7. Focus on objectives; All discussion of activities should be framed in terms of the results achieved. For example, lists of staff meetings or project missions are generally of limited interest to donors. Donors are primarily concerned with the outcomes these activities produce. Rather than merely listing meetings, reports should describe the contributions made, how these were received, and any policy or operational advances resulting from the activities. Relevant documents or materials prepared for these events may be included in annexes or referenced in the list of available reports.
8. Formulate workplans according to objectives. All of the activities together should be sufficient to achieve the objective, and equally important, they should all be necessary to achieve the objectives as well. More rigorous objectives-oriented planning of the programme and the projects will make report writing afterwards substantially easier. [REC Caucasus should also explicitly ask for acceptance by the donor of amendments to the workplan and/or budget. The proposed changes should be included in the report along with the justifications for them. The cover letter for the report should refer to the requested changes.

Any material change to a donor-approved workplan, budget, or results framework must be submitted through the relevant Post-Approval Change (PAC) process and approved by the donor before implementation. The specific thresholds and procedures for such changes may vary by donor and should be followed accordingly.

Note that specific requirements and procedures may vary depending on the donor, and their guidance should take precedence where differences exist.

Reports should focus exclusively on activities and results within the reporting period. Even if the report is prepared several months later, avoid including developments that occurred outside the period under review. Donors expect information on what was accomplished and how funds were utilized during the specified timeframe. While it may be appropriate to briefly indicate anticipated developments for the next reporting period, actual results from that period should be reserved for the subsequent report.

9. Schedule slippage of more than three months triggers a delay notification, classified and managed in accordance with the donor Policy for Project Delays.
10. Be transparent about problems, delays, failures. These should be discussed openly, explaining the reasons, but without making excuses. Make sure the donor understands how the organization is trying to resolve any problems that have arisen.

The report should be of a high professional standard:

- Consistency is important. Check that spelling and abbreviations are consistent.

- Use plain language.
- Bibliographic references should be avoided in the main report, but in supplementary reports or the annexes they may be necessary. If so, make sure that all references cited are included in the list, and that all references in the list have indeed been cited (unless of course the list is meant to be a bibliography).
- If you are including appendices (annexes), these should be listed in the Table of Contents.
- If possible, avoid numbering sub-sections and sub-sub-sections. This can make the text unpleasantly heavy.
- The organization and visual presentation of the report should be attractive, but above all it should facilitate the reader's quick comprehension.
- If appropriate, a one-page executive summary is encouraged to be included (for all reports). It should be prepared carefully to provide a clear and accessible overview of the report's key findings and results..

In fact, the quality of the reporting is often very closely linked with the quality of planning, self-evaluation, and monitoring during the project period.

If REC Caucasus project staff will make quarterly or monthly workplans, focused on objectives, and then keep track of progress on a quarterly or monthly basis, the preparation of reports will be significantly simplified, as much of the required information will already be documented.

While these recommendations may appear straightforward, donors—including government aid agencies—are becoming increasingly demanding. REC Caucasus must therefore intensify its efforts to produce high-quality reports, as failure to do so could compromise both funding and organizational credibility, not only for individual projects but for REC Caucasus as a whole..

## **7. Compliance, Reporting, and Accountability Requirements**

REC Caucasus project reporting serves as a key mechanism for ensuring accountability, transparency, and effective oversight of project implementation. In addition to reporting on technical and financial progress, all project reports shall address compliance with environmental, social, fiduciary, and evaluation requirements, as outlined below.

### **Environmental and Social Reporting Obligations**

Project reports shall include information on compliance with applicable environmental and social requirements, including implementation of agreed mitigation measures and identification of any emerging environmental or social risks. Any material changes to risk profiles shall be clearly documented.

### **Grievance Mechanism Reporting**

All projects shall maintain an accessible grievance mechanism. Project reports shall include a summary of grievances received during the reporting period, actions taken to address them, and their resolution status, in accordance with RECC policies.

### **Gender Equality and Social Inclusion Tracking**

Project reports shall track and present progress on gender equality and social inclusion commitments, using indicators defined in the approved results framework. Where applicable, data shall be disaggregated by sex and other relevant social categories.

## **Integrity, Ethics, and Incident Reporting**

Project implementers shall promptly report any suspected or confirmed cases of fraud, corruption, misuse of funds, harassment, or Sexual Exploitation, Abuse, and Sexual Harassment (SEA/SH), in line with RECC's established reporting and escalation procedures. Such matters shall be handled confidentially and in accordance with applicable safeguarding standards.

## **Mid-Term Review and Terminal Evaluation**

For projects subject to evaluation requirements, reports shall clearly reference preparations for, findings from, and follow-up actions related to mid-term reviews and terminal evaluations. These assessments support learning, accountability, and results-based oversight.

## **Results Tracking**

Project reports shall track progress against agreed core outcomes and indicators, using the donor-approved results tracker template. Reporting shall demonstrate measurable adaptation results and contributions to resilience outcomes, supported by qualitative and quantitative evidence.

Compliance with these requirements enables REC Caucasus donors and the Board to effectively monitor performance, manage risks, and exercise their results-oversight function.



This document was reviewed, adopted, and approved on [date] by the REC Caucasus Executive Body (Collegial Trio) in accordance with the organization's internal governance procedures, and shall enter into force as of the date of approval.

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