

**AN EVALUATION OF THE IMPACT OF ACTIVITY BASED REPORTING
METHODOLOGY ON THE REPORTING TIMELINES USING THE
REGRESSION DISCONTINUITY ANALYSIS: A CASE STUDY OF THE GLOBAL
FUND PROGRAM IN KENYA**

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DECLARATION

This report is our original work and has not been submitted for any award in any forum.

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LIST OF ABREVIATIONS

ABR – Activity Based Reporting
AICHM – AIC Health Ministries
CREADIS – Community Research in Environment and Development Initiatives
FASI – Family Support Institute
IRDO – Impact Research and Development Organisation
KRCS – Kenya Red Cross Society
MoH – Ministry of Health
MIK – Mild May International Kenya
NEPHAK – National Empowerment network for People Living with HIV AIDS in Kenya
NIAK – Neighbours in Action Kenya
NOPE – National Organisation of Peer Educators
NRR – North Rift Region
PR – Principal Recipient
SOP – Standard Operating Procedure
SPSS - Statistical Package for Social Scientists
SR - Early Childhood Care and Development center
WVK-N – World Vision Kenya Nyamira Cluster
WVK-T – World Vision Kenya Turkana Cluster
WKR – West Kenya Region
NRR – North Rift region
LER – Lower Eastern Region
NER – North Eastern
COR – Coast region

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ABSTRACT

Background Information: The Principal Recipient (PR) for Global Fund (GF) program requires that the sub recipients (SRs) submit their monthly reports by the 5th of every month. Further, the reporting timelines is one of the top 10 indicators of the program and a priority indicator to the GF. It was established that the sub recipients take approximately 5 days for report development and compilation. It then takes the PR another 5 days to review and submit the feedback to the SRs. This sums up to 10 days a month totalling to 120 days in a year which is equivalent to 4 months. This is time that could be used for program implementation and service delivery. With the adoption of activity based reporting methodology, the wastage of implementation time is reduced.

Purpose of the Evaluation: To evaluate the extent to which the Activity Based Reporting by SR has improved the reporting timelines to the PR in the Global Fund program in Kenya.

Significance of the Evaluation: The assessment was to determine whether the timelines has improved, reduction of time wastage due to implementation cut-offs for reporting and by developing the body of knowledge in the subject of best practices in the management of reports for consortium and partner organisations in Principal – Sub granted organisation funding models. By understanding the number of days that the activity based reporting improves on the reporting time, it is hoped that the program will adopt the approach on a wide scale thereby improving on the general reporting timelines to the donor and other stakeholders.

Literature review: a review of literature reveal that researchers are cognisant that the exercise of reporting to the donors requires time and human resource investments. For this reason, programs seek to employ strategies that will reduce on the time and efforts required for completion of the reports but still maintain or improve on the program information capture and utilisation. Most donors globally expect quarterly, semi-annual or just annual reports however certain factors like risk of the program could dictate that the reporting be done more frequently like monthly or even weekly.

There is also very little research that has been done on reporting approaches for sub granted organisation and the extent to which the different approaches improve on the reporting timelines. The findings of this research will therefore fill a gap in the body of knowledge.

Methodology: The study adopted a regression discontinuity methodology at 5% level of significance to compare the reporting timelines before and after September 2018 when the Activity Based Reporting Methodology was introduced. The methodology included a treatment group and a control group of 7 organisations in each group.

Evaluation Results: Reporting improvement timelines for the treatment group. This has improved timeliness of the SRs by an averaged 4 days.

Recommendations: SRs recommended that the narrative reports being submitted through the ABR should be simplified versions and should be captured in reporting templates that just captures what is required for decision making by the PR. They also recommended that the ABR be documented and included as an SOP for reporting for the Global fund program for standard setting and to ensure that all SR staff are working in synergy in ensuring reports are submitted according to the guidelines.

INTRODUCTION

1.1 Background of the study

In describing the background of the study this section will present the contextual and the conceptual context that was used in the study. The study was conducted in the context of the Global Fund program in Kenya and the concept that was studied was the Activity Based Reporting.

1.1.1 The Global Fund Program in Kenya

The global fund is an independent public-private partnership created in 2002 mandated to raise and to disburse substantial new funds for supporting programs in different countries that seek to achieve sustained impact on HIV/AIDS, TB and Malaria (Schmidt, 2018). The Global Fund raises funds in three-year cycles known as “Replenishments.” Funding comes primarily from the public sector, with approximately 95 percent of total funding coming from donor governments. The remaining 5 percent comes from the private sector, private foundations and innovative financing initiatives (Jain, 2017).

The Global Fund partnership mobilizes and invests nearly US\$4 billion a year to support AIDS, tuberculosis and malaria programs run by local experts in countries and communities most in need. The global partnership strives to support programs that are based on national health strategies and to operate in a balanced manner in different regions across the three diseases. Grants are intended to add to, but not replace, existing investments in health. The Global Fund does not implement programs; but supports local implementing experts by giving money to institutions called the Principal recipients in different counties (Bennett et al, 2008).

In Kenya the Global fund has 3 principal recipients: The National Treasury of the Kenyan Government (this is the State Recipient), the Kenya Red Cross Society (the Non State Principal Recipient for HIV Grant) and Amref Health Africa Kenya (the Non State Principal Recipient for the for Malaria and TB Grant). The KRCS was selected as the Non State Principal Recipient for the Global Fund Round 10 HIV Grant in October 2010, a grant that it managed up to December 2017 (GF, 2017). KRCS was later granted a new mandate to manage the “New Funding Request between January 2018 and June 2021”, where it is sub granting to 65 implementing partner organisations (32 SRs, 11 networks for MSM, 10 network for people living with HIV and AIDS,10 network for youths and 2 network for FSWs) (GF, 2018).

The KRCS has categorised the country geographical coverage of their SRs into 5 regions namely: West Kenya Region - WKR, North Rift region - NRR, Lower Eastern Region - LER, North Eastern - NER and the Coast region - COR (GF, 2018).

1.1.2 The concept of Activity Based Reporting

This is an approach of accounting and reporting of program activities within 2 days of activity completion by the Sub Recipients. It involves, the program staff of the Sub Recipients using their implementation work plan to plan for the activities to be conducted in the month. The program implementing officer requests the program accountant for cash advance to finance the first activities. Once given the money is given and the activity conducted, the programs staff works on the activity report and accounts for the moneys advanced within 2 days of the completion of the activity. It is only after accounting for the advance of the first activities that the finance person can give money for a future activity. After submitting the report to the finance officer the programs officer is expected to submit the report to the PR within 5 days of completion of the activity. The PR reviews the activity reports and provides feedback to the SRs within 2 days and as such there is no cut-off period for implementation to do reporting at the end of the month.

1.2 Statement of the problem

On a monthly basis the Global Fund requires that the SRs submit progress reports to the PR by the 5th of every month. The report submission timeline is one of the top 10 indicators of the program and a priority indicator to the GF. The Sub recipients submit their report at varying times and there is no expectation on the earliest time they can develop and submit the reports, the earlier the better.

The Sub recipients have similar work plans and consequently they have very similar reports. The type of reports submitted are also dependent on the module being implemented by the organisation. They include: The Narrative reports for all the activities implemented, the Treatment Care and Support Trackers and the Cohort Register for Key Population implementing sub recipients.

It is estimated that the SRs take approximately 5 days for report development and compilation in the end month reporting approach. It then takes the region another 5 days to review and submit the feedback to the SRs. This sums up to 10 days a month totalling to 120 days in a year which is equivalent to 4 months. This is time that is spent in just developing, reviewing and finalising reports, a period that should be reduced and used for program implementation and service delivery.

To try to reduce on the reporting periods, the NRR decided to introduce the ABR to their sub recipients. In this approach, the programs staff works on the activity report and accounts for the moneys advanced within 2 days of the completion of the activity and submit to the PR within 5 days of completion of the activity. These reports are submitted continuously for the PR, reviews

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are done on a consistent basis, feedback is given for improvement for the consequent reports and as such there is no cut-off period for reporting. It was therefore important to evaluate whether the ABR improved the reporting submission timelines by the SRs to the PR.

1.3 Purpose of the Research

To evaluate the extent to which the Activity Based Reporting improves on the reporting timelines to the Principal Recipient for their Sub Granted organisation for the Global Fund program in Kenya.

1.4 Objectives of the study

1. To establish the impact of the of Activity Based Reporting Methodology on the Reporting Timelines of the sub recipients in the Global Fund Program in Kenya

1.5 Research Question

1. What is the impact of the of Activity Based Reporting Methodology on the Reporting Timelines of the sub recipients in the Global Fund Program in Kenya?

1.6 Significance of the Research

The findings of the research will be beneficial in 3 aspects: improvement of reporting by the program, reduction of time wastage due to implementation cut-offs for reporting and by developing the body of knowledge in the subject of best practices in management of reports for consortiums and partner organisations in Principal – Sub granted organisation funding models.

Firstly, by understanding the number of days that the activity based reporting improves on the reporting time, it is hoped that the program will adopt the approach on a wide scale thereby improving on the general reporting timelines to the donor and other stakeholders.

It is estimated that the sub recipients take approximately 5 days for report development and compilation in the end month reporting approach. It then takes the region another 5 days to review and submit the feedback to the SRs. This sums up to 10 days a month totalling to 120 days in a year which are 4 months. This is time that should be used for program implementation and service delivery. With the adoption of activity based reporting methodology, the time spent to develop reports is reduced or project implementation time lost is reduced by an average of 4 days a month.

Lastly, there is very little research that has been done on reporting approaches for sub granted organisation and the extent to which the different approaches improve on the reporting timelines. The findings of this research will therefore fill a gap in the body of knowledge.

LITERATURE REVIEW

Review of literature on best practices on reporting reveal that most donors require reports to be submitted annually, semi-annually or quarterly (John, 2016, Domínguez, 2016 and Riederer, 2016). However, if the risk of the grant is high then the reports can be required on a more regular basis like on a monthly or weekly (John, 2016). He adds that though high risk grants could report on more frequent basis efforts should be taken to reduce the burden of reporting. One way of doing that is by the donor focusing on reporting of the outcome level indicators and having standard reporting templates that just details specific information that may be of interest to the donor. AASP (2014) explains that different approaches to reporting may exist depending on the donor requirement but they explain that the most important thing is to have a regular scheduling of reporting and having the expectations of the donor from the reports known clearly by the recipient and the details put in the funding agreement.

Gopinathan (2017) is cognisant to the fact that considerable time and staff resources are expended by organizations to produce reports. The reports could include customized programmatic and financial reports, organizations may also be obliged to provide information and supporting documentation, often going beyond the agreed formats and frequency in the funding agreement, and to respond to ad hoc or informal reporting or information requests not provided for in the agreements. As a result, programs and projects faces lots of challenges as far as reducing the timelines of reporting are concerned. Robert, et al. (2016) in their publication of the reducing financial close/reporting cycle timelines, appreciates that many French companies are asking whether it is necessary to reduce number of days between the closing date and the financial reporting with the knowledge that, in certain cases, this could call for major investments in terms of IT systems.

In the implementation of health programs and specifically for HIV and AIDS in Kenya there are two main donors namely the PEPFAR and the Global fund (GHDP, 2010). For PEPFAR HIV programming the reports are submitted on a quarterly basis and with other indicators reported on a semi-annual or annual basis. The reports submitted include: HTS, PMTCT, TB and VMMC data (PEPFAR, 2019). For the Global Fund the principal recipient requires that the sub recipients (SRs) submit reports on monthly basis with a deadline of submission being the 5th of every month. The reports submitted include the client specific data and narrative reports for all the activities implemented in the month (GF, 2018). While the objectives and the sizes of the two grants in Kenya is nearly similar, there is a difference in the nature and the frequency of reports submitted.

RESEARCH METHODOLOGY

3.1 Introduction

This section describes the research procedure and techniques that was be used in the study. It describes the research design, target population, sample size and sample selection, the research instruments, their reliability and validity procedures for data collection, techniques for data analysis and ethical considerations.

3.2 Research Design

This study adopted a quasi-experimental survey design. A quasi-experimental survey approach involves estimation of the casual impact of an intervention on subjects in an empirical setup without random assignments of the subjects into the treatment or intervention groups. The study chose the regression discontinuity technique (Gupta 2007). A regression discontinuity design (RDD) is a quasi-experimental pretest and posttest statistical design that estimates the causal effects of an intervention at the threshold cut-off above or below which an intervention is assigned. By comparing outcomes of observations in the neighbourhood on either side of the cut-off, an estimate of the average treatment effect of the intervention in which randomization is unfeasible can be established.

3.3 Target population

The target population are monthly reporting timelines / dates of reporting from 154 reports; 76 reports were from in the treatment group and the other 76 reports were in the invention groups. The monthly reports were picked from 7 organisations in the treatment group and 7 organizations from the treatment groups from the months of March 2018 to January 2019.

3.4 Sample size

The study relied on power calculations to derive the sample sizes. With a Size of the test (alpha) of 0.05, a power of 0.85, mean of the treatment group at baseline of 1.5 days, mean of control group at baseline at 1.125 days, a standard deviation of 0.71, a compliance factor of 0.75, the study realised a sample size of 76 reports for the treatment group and 57 reports for the control group. The uniformity the researcher purposively assigned 76 reports to the treatment group and 76 reports to the intervention group. The study also targeted a census of 7 program staff and 7 finance staff from the intervention group for interviews.

3.5 Instruments of data collection

Research instruments according to (Oso & Onen, 2009) are the tools used to collect data. The tools for data collection were the report timelines schedules for the organisations in the global fund program. The study also did interviews with 7 program staff and 7 finance staff on the challenges faced in implementing the ABR and the proposed solutions.

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3.6 Validity of research instruments

Validity is defined as the degree to which a test measures what it is supposed to measure (Mugenda and Mugenda 2008). It is an indicator of the extent to which study results can be accurately interpreted and generalized to other populations (Oso and Onen, 2009). To ensure validity the reporting timelines schedules for the organisations in the global fund program was shared with to the Monitoring and evaluation manager, Regional Program Coordinator and the Head of Special Programs. They explored and confirmed that the dates captured were the dates that the organisations in the program reported.

3.7 Reliability of research instruments

Reliability is the extent to which research results are consistent and replicable (Kothari, 2003). The study technique was a census technique of all the reporting dates for timelines of the organisations in the north rift region. Census surveys don't have sampling errors or bias and for that reason they are highly reliable. The sample sizes were also derived from a power of 0.85, Gupta (2007) explains that a power of 0.85 is reliable for selecting a sample for a quasi-experimental design.

3.8 Data analysis techniques

Gupta (2016) defines data analysis techniques as the examination of what has been collected in a research and making deductions and inferences. The study involved both descriptive and inferential statistics. Descriptive statistics involved measure of central dispersion such as mean and frequency distributions while inferential statistics at 5% level of significance involved independent sample T test and Regression Discontinuity analysis. In this approach, the trend of reporting outcomes before and after September 2018 are compared between the treatment groups and the intervention groups at the point of cut off is compared at 5% level of significance.

3.9 Ethical considerations

Despite the high value of knowledge gained through research, knowledge cannot be pursued at the expense of human dignity, honesty and integrity (Osoo and Onen, 2009). Majorly the study did not involve human subjects and the units of analysis were reporting timelines from monthly reports submitted by the sub recipients. The study was also relied on accurate and verifiable variables for analysis making the study ethical. For the staff interviewed, the study sought their consent before they participated in the research.

RESULTS

4.1 Introduction

This section presents the findings of the study. It explains the sample size and the descriptive statistics of the main variable used in the research and the finding and conclusion.

4.2 Power Calculations of the treatment and control group

To calculate the sample size of the treatment and intervention groups, the study relied on the power calculations of a probability of 0.85 and a size of test of 0.05. Below are the summary of statistics that were used in deriving the sample size for the treatment and

Size of the test (alpha) = 0.05

power = 0.85

mean of the treatment group at baseline = 1.5

mean of control group at baseline = 1.125

standard deviation = 0.71

compliance factor = 0.75

Estimated required sample sizes under the conditions above:

Treatment group = 76

Control group = 57

4.3 Descriptive statistics

The study explored the mean and standard deviation of the number of days between reporting date and the deadline of reporting which is the 5th of every month. Below is the descriptive statistics for the treatment and the control group.

Table 1: Descriptive statistics of the number of days between reporting date and the deadline

Variable	Number of Reports	Mean number of days	Std. Dev.	Min	Max
Treatment Group	76	2.213333	2.145349	-5	8
Control group	76	0.368421	0.727408	-1	2

4.4 T test comparison of intervention and control group before activity based reporting

It was important to compare the difference in the number of days between reporting date and the deadline for the treatment and the control groups before the time of introduction of treatment (ABR). Below are the findings.

Table 2: Comparison of the treatment and control group reporting rates before the ABR

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
No of Days from the Deadline	Equal variances assumed	.277	.600	.757	74	.451	.375	.495	-.612	1.362
	Equal variances not assumed			.765	74	.447	.375	.490	-.602	1.352

From table 2, the difference in variances between the treatment and control groups have no significant difference as established by the Levene's Test for Equality of Variances (F 0.277, $P > 0.05$). this is an important assumption that must be met before T test can be validated. The T test also reveal that at 5% level of significance there was no significant between the mean number of days between reporting date and the deadline for the treatment and the control groups (0.757, df 0.452, $P > 0.05$).

The study went ahead and compared the same comparison for the treatment and control groups after the introduction of ABR. Table 3 shows the findings.

Table 3: Comparison of the treatment and control group reporting rates after the ABR

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
No of Days from the Deadline	Equal variances assumed	2.601	.112	12.3	74	.000	3.021	.245	2.532	3.511
	Equal variances not assumed			11.6	74	.000	3.021	.260	2.497	3.546

The T – test revealed that after the introduction of the ABR, at 5% level of significance there was a significant difference in the average number of days between reporting date and the deadline date of reporting. this could mean that introduction of the treatment had a significant effect on the dependent variable. The research went on to assess the actual impact of the treatment on the dependent variable.

4.5 The impact of the of Activity Based Reporting Methodology on the Reporting Timelines

To establish the impact of the activity based reporting a regression discontinuity analysis was used to compare the reporting timelines 5 months before and after September 2018 when the methodology as introduced to the treatment group and compared it with the intervention group using regression discontinuity. Figure 1 and table 4 shows the results of the findings.

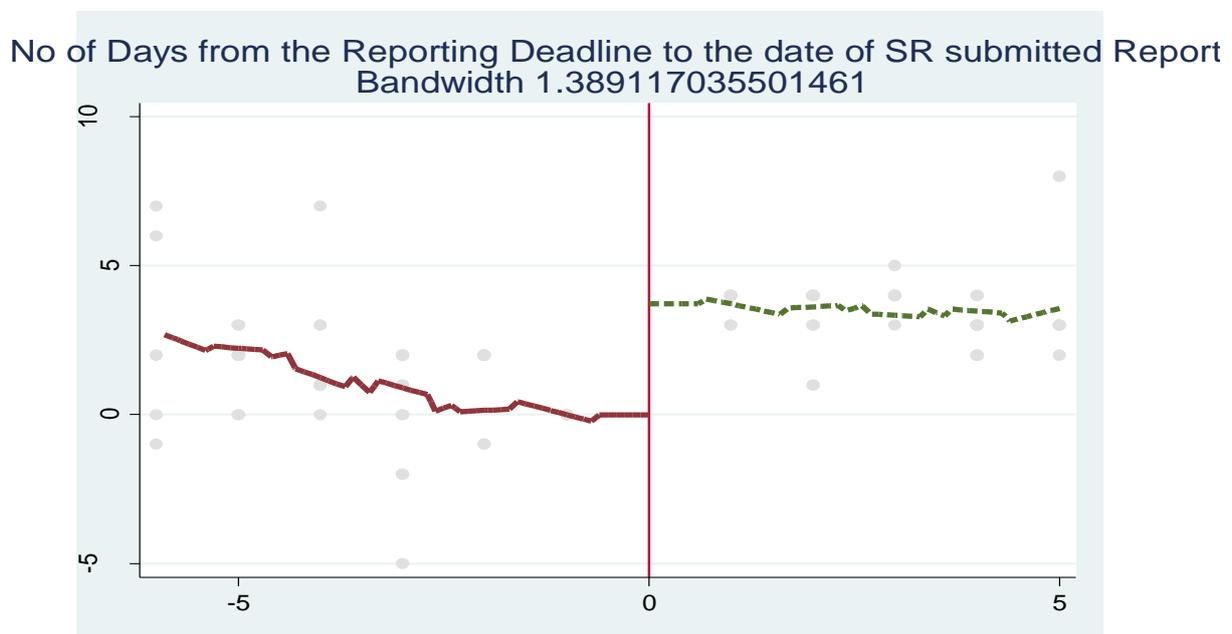


Figure 1: Regression discontinuity chart for the intervention group

The independent variable was the number of months before and after the September 2018 (the time when ABR was introduced). The independent had a limit of -5 to +5, i.e. data was collected between 5 months before September 2018 and 5 months after September 2018. The dependent variable was number of days between reporting date for a particular report and the deadline date of reporting. the limit of the dependent variable was -5 to +8: translating to 5 days' delay of a report and submission of a report 8 days before the deadline. From figure 1, when the treatment is introduced (at independent variable 0) there is a jump of the intercept of the gradient line, table 4 shows the statistics of the regression discontinuity analysis.

Table 4: Coefficient Estimate of the Regression Discontinuity for the Treatment group

noofdaysfr _w e	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]
lwald	5	.8164966	6.12	0.000	3.399696 6.600304

Figure 1, shows an improvement in the trends of reporting as observed at the cut-off point. Table 4 puts the coefficient of the regression discontinuity at 5. Conducting the same analysis with the control group presents results as shown in figure 2.

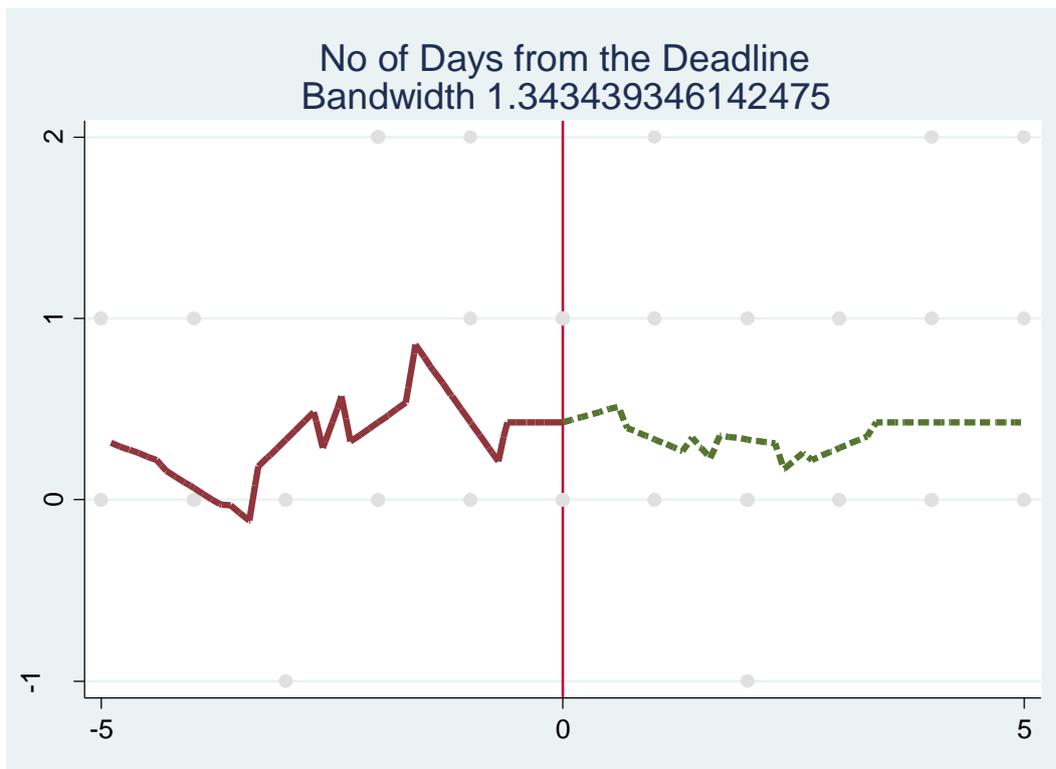


Figure 2: Regression discontinuity chart for the control group

Figure 2 shows that there is no visible jump in the intercept of the gradient line after the point when the treatment was introduced. This could confirm that there were no confounding factors that could have been responsible for the change. Table 5 shows the estimates for the coefficient.

Table 5: Coefficient Estimate of the Regression Discontinuity

noofdaysfr _w e	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]
lwald	.8333333	.7356736	1.13	0.257	-.6085604 2.275227

The trend in the control group as presented in figure 2 shows that there is no jump at the cut-off point. There seems to be a continuous line at the cut-off point (Month of September 2018) and the coefficient as presented in table 3 is 0.83333.

The difference in coefficient between the treatment and the control group is $5 - 0.8333 = 4.1667$ days. This means that at 5% level of significance, if a Principal recipient introduces activity based reporting to the sub recipients then the number of days when they submit their reports to the sub recipient is improved by 4 days.

4.6 Challenges faced in the implementation of activity based reporting

The study used interviews to the program implementation staff and the finance staff in the intervention group to know the challenges they faced in the implementation of the ABR and below were some of the findings that came out.

Table 6: Challenges of implementing activity based reporting according to finance staff

Challenge	Frequency
Activities in the field occurring concurrently or in quick succession making it difficult to find time to submit report within 2 days of activity completion	3
Field dynamics such as project sites being spread far apart, insecurity or program activity participant missing important requirements	2
Delays in disbursement of funds for implementation to the Sub Recipient by the Principal Recipient	2
The methodology only works well in cases where the activities being implemented are in the work plan. In cases of emerging activities which require approval, the approval process takes time and this may affect the reporting timelines	1

N=7

from the finance team the main challenge that could affect the implementation of the ABR are the activities that may occur concurrently and as such before the program implementers sit down to work on the report for the first activity they are engaged in the second activity. The other challenge that was reported were issues that could affect the work planning process such as emerging activities unforeseen at the start of implementation and issues of delays in disbursement of funds which could lead to acceleration of activities to implement all the planned activities and achieve the target for the quarter.

The study explored the views of the program implementers on what could be the challenges that could affect the effective implementation of the activity based reporting. table 7 shows the results of their responses.

Table 7: Challenges of implementing activity based reporting according to program implementing staff

Challenge	Frequency
Activities in the field occurring concurrently or in quick succession making it difficult to find time to submit report within 2 days of activity completion	4
Delays in disbursement of funds for implementation to the Sub Recipient by the Principal Recipient	2
Internal quality review process before submission of the reports to the principal recipient may lead delays in report submission	2
Activity that may require the activity to be implemented and reported by external stakeholders such as MOH staff or consultants may be difficult to ensure that report is done and submitted in 2 days.	1
Some reports may require inputs from figures and facts generated from other reports, submitting activity based reports in such cases may lead to submitting reports that are not of good quality	1

Just like the finance staff, the program staff said that the main challenge that could affect the ABR are the activities that may occur concurrently or one following the other in quick succession making it difficult to work on the report after the first activities. The program implementing staff also mentioned the issue of delays of funds disbursement by the Principal Recipient as a challenge for activity based reporting.

4.7 Recommendations to challenges of implementation of activity based reporting

The study interviewed the program implementing staff and the finance officers on what they felt could be the solution to the challenges faced in the implementation of the activity based reporting. table 8 shows the results of the findings

Table 8: Recommendation on how to improve ABR

Recommendations for improvement of ABR	Frequency
Plans to be made to have funds disbursed on time so that activities as not accelerated which may lead to activities overlapping	7
The activity based reports to be in summary form then the detailed report to be submitted at the end of the month like before.	5
Have additional program staff to support in reporting	3
ABR should be anchored on policy and be put as a standard operating procedure and performance measured against it.	2
Timely engaging of the external stakeholders / consultant on activities that require external stakeholders' support	2
Changes to the work plan based on emerging activities should be communicated in good time to the procurement / finance officers for planning	1
Provision of timely feedback to the sub recipients by the principal recipient when they submit reports	1

SUMMARY OF FINDINGS AND CONCLUSIONS

5.1 Introduction

This chapter presents the summary of findings of the study, the conclusions, limitation of the study and suggestion for further studies based on the findings of the study.

5.2 Summary of findings

The regression discontinuity approach found that the difference in coefficient between the treatment and the control group is $5 - 0.8333 = 4.1667$ days. This means that at 5% level of significance, if a Principal recipient introduces activity based reporting to the sub recipients then the number of days when they submit their reports to the sub recipient is improved by 4 days.

There was also no significant difference in reporting timelines between the treatment and control groups before the introduction of the ABR to the sub recipients under global fund. However, after the introduction of the ABR the independent sample T test revealed a significant difference between the reporting rates of the treatment group and control group at 5% level of significance.

The implementation of the ABR also came with challenges and the main challenge was that activities in the field occurring concurrently or in quick succession making it difficult to find time to submit report within 2 days of activity completion as expected by the ABR. The main reason for this was the delays in disbursements which may lead to shorter period for implementing of activities leading to acceleration of the activities.

The respondents proposed certain recommendations to ensure that the ABR implementation is enhanced: funds disbursement to be done on time so that activities are not accelerated, the activity based reports to be in summary form, have additional program staff to support in reporting, ABR should be anchored on policy and be put as a standard operating procedure and performance measured against it, timely engaging of the external stakeholders / consultant on activities that require external stakeholders' support, having changes to the work plan based on emerging activities should be communicated in good time to the procurement / finance officers for planning and provision of timely feedback to the sub recipients by the principal recipient when they submit reports.

5.3 Conclusions

The purpose of the study was to evaluate the extent to which the Activity Based Reporting improves on the reporting timelines to the Principal Recipient for their Sub Granted organisation. It was established that by introducing the ABR as a way of reporting by the sub granted organisations, a principal recipient can improve the reporting date by 4 days.

5.5 Limitation of Study

The program did not assess and compare the technical capacity of the staff in the treatment group and the intervention group, matching was done only for organisation with very similar reporting structures and performance standards.

5.6 Suggestions for further study

The following two areas have been proposed for further research:

1. It will be important to understand how the ABR affects quality of the reports submitted, this is because it was mentioned that some reports required facts and figures from other report for completion and that writing the reports and have the second level review done within 2 days may be a challenge.
2. It will be important to conduct the same study using the Propensity Score Matching or difference in difference technique to compare the findings

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APPENDICES

Appendix 1

Global Fund Program Report Tracking Schedules

Month

NO.	Sub Recipient Name	Grant No.	Reports Due Date	DATE REPORTS RECEIVED : SOFT COPIES/HARD COPIES			
				PROGRAM		FINANCIAL	
				Soft copies	Hard copies	Soft copies	Hard copies
1							
2							
3							
4							
5							
6							
7							

Finance Section Prepared by:.....Signature..... Date.....

Programs Section Prepared by:.....Signature..... Date.....

Approved by:Signature..... Date

Appendix 3

Interview Schedule for the Program Staff

1. Name of SR
2. How long have you worked for the Global fund program?
..... Years Months
3. What is your position in the organisation?
Programs Finance
4. Please describe the process involved in Activity based reporting?
.....
.....
.....
5. What are the challenges you face in implementation of the activity based reporting?
.....
.....
.....
.....
6. What are some of the issues / factors that could make you not submit your activity report within 5 days of completion of activity?
.....
.....
.....
7. When do you account for cash advances given for activities implemented in the month?
Within one week after the activity
Once a month
Just before reports are submitted to the region
Other (specify)
8. Are you provided for cash advances for future activities when you have not accounted for past activities implemented in the month?
Yes No
9. On average how many activities that require you to financially account for, do you implement in a month?
10. How does the number of activities implemented during the month affect your promptness in activity based reporting?
.....
.....
.....
11. In your own opinion, how could the activity based reporting be improved? (name 2 main points)
.....
.....
.....