Stockholm Environment Institute

Cutting through the aid reporting chaos

Recommendations for better procurement and reporting for WASH and beyond

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Contents

Abstract

A lack of coherent tracking and procurement presents challenges to innovators in the fields of humanitarian aid and development. That means that international organizations are missing out on tools to help them with their work. Here we present an overview of the current situation, based on a literature review of donor organizations and interviews of innovators and aid/development organization actors. With this view, we make recommendations to improve the tracking systems to open the gates to innovation.

Key recommendations:

- **Clarify responsibilities for the reporting process for all stakeholders;**
- **Harmonize and improve reporting formats for efficacy and transparency;**
- **Improve the entry of innovations by:**
  - **improving transparency starting from procurement and moving through execution to reporting and evaluation;**
  - **providing better guidance and verification for reporting for solution providers; and**
  - **developing a more user-friendly platform and information flow/guidance for solution providers in the humanitarian procurement system.**

Introduction

Innovators face several challenges when trying to gain entry for their products and services in the humanitarian aid and development fields (Elrha, 2018). Among them are challenges related to the systems of procurement and reporting used by international donor organizations that are active in these fields.

This report sheds light on these challenges as part of the sWASH&grow project, and it is part of the work informing innovators about the conditions that need to be met to address humanitarian aid and development cooperation organizations' demands. The purpose of sWASH&grow is to enable sustainable and circular innovations in the WASH sector to reach vulnerable populations in humanitarian crises and areas without access to critical utilities and services.

Bilateral and multilateral aid, whether for development or in response to crises, is carried out by a multitude of actors: development cooperation agencies, non-governmental organizations (NGOs), governments, and international organizations such as UN agencies. All of these operate under international laws, which dictate how they cooperate with each other and with nations, as well as how they respect human rights, among other rules (Openaid, 2021).

Among these rules are how they report their activities, and how they spend their funds, which may be earmarked by private donors, governments and more. To do so, an elaborate system of tracking and reporting has grown over the past several decades, without overarching guidance to create a unified functioning system.

Humanitarian and development activities are usually tracked through coding systems to increase transparency of aid flows and development cooperation. Through these codes, it is possible to assess what projects are taking place where, as well as the actors involved in their implementation.

However, several different coding systems are used throughout donor aid life cycles, and it is unclear whether these overlap, complement or support one another. Our preliminary exploration indicates that they are a missed opportunity for enabling a more efficient, open and transparent entry point for innovations into the humanitarian and development fields.

This report has two main objectives: first, to help suppliers of water and sanitation innovations navigate through existing classification systems for humanitarian aid and development cooperation; and second, to flag inconsistencies in the coding systems and provide recommendations to donor and aid agencies for increasing robustness of the reporting process.

We briefly describe the most common coding systems from key donor organizations, including their differences and similarities, and provide examples of procurement in humanitarian and development aid in the WASH sector. We then provide recommendations for improving coherence across coding systems and increase coding systems' efficiency in the innovation system. We also have identified an opportunity for matching coding frameworks to the procurement process, which would strengthen the systems currently in use.

Methods

We looked through benchmark reports from different bodies of the UN, EU and Organisation for Economic Co-operation and Development (OECD) to identify and understand different coding systems in use.

We then searched the academic literature for relevant papers but found little evidence related to the specific questions of this report – how systems of procurements and reporting work or do not work for innovators, and where they can be improved. For example, most publications focused on aid flows or aspects related to transparency of the financial systems (Cotton, 2013; Winpenny et al., 2016), whereas our focus is on understanding the role of the coding system in the procurement process.

Therefore, we primarily used scoping and evaluation reports from official agencies (Attström et al., 2012; Betts & Bloom, 2014; DAC Task Force on Donor Practices & Organisation for Economic Co-operation and Development, 2003; Development Initiative & UNOCHA, 2017; IATI Secretariat, 2011; UNGM, 2021), consultancy companies (BiP Solutions, 2017; Cosinex, 2017; SPS Consultancy Services, 2016) and sector organizations (Elrha, 2018).

During the process, we informally consulted members of sWASH&grow's reference group of experts, who were particularly helpful in further defining the issues that were found to be problematic in the procurement process. The reference group is composed of UNICEF, Sida, Elrha, the Global WASH Cluster, and more (for the complete list, see the website, www.swashgrow.org/project-partners).

In October 2020, we carried out interviews with seven innovators who are developing solutions within the field of water and sanitation. Most of these innovators' technologies are within technology readiness, ranked 4–7 out of a scale of 10, according to the ISO standard adopted in 2013. Interviewees participated anonymously.

We also interviewed two representatives from Sida, the Swedish International Development Cooperation Agency (June 2021), and one representative from UNICEF (March 2021). All three work directly with their organizations' coding systems.

Insights from these interviews have helped guide the direction of the report. Results presented here respond to some of the concerns raised in these interviews.

Project life-cycle management

Project Cycle Management is the term commonly used to describe the stages of a project, from its conceptual development, through implementation, to reporting. We describe project cycle management in the aid context based on a combination of project management approaches in development projects (European Commission, 2004; Svoboda et al., 2018).

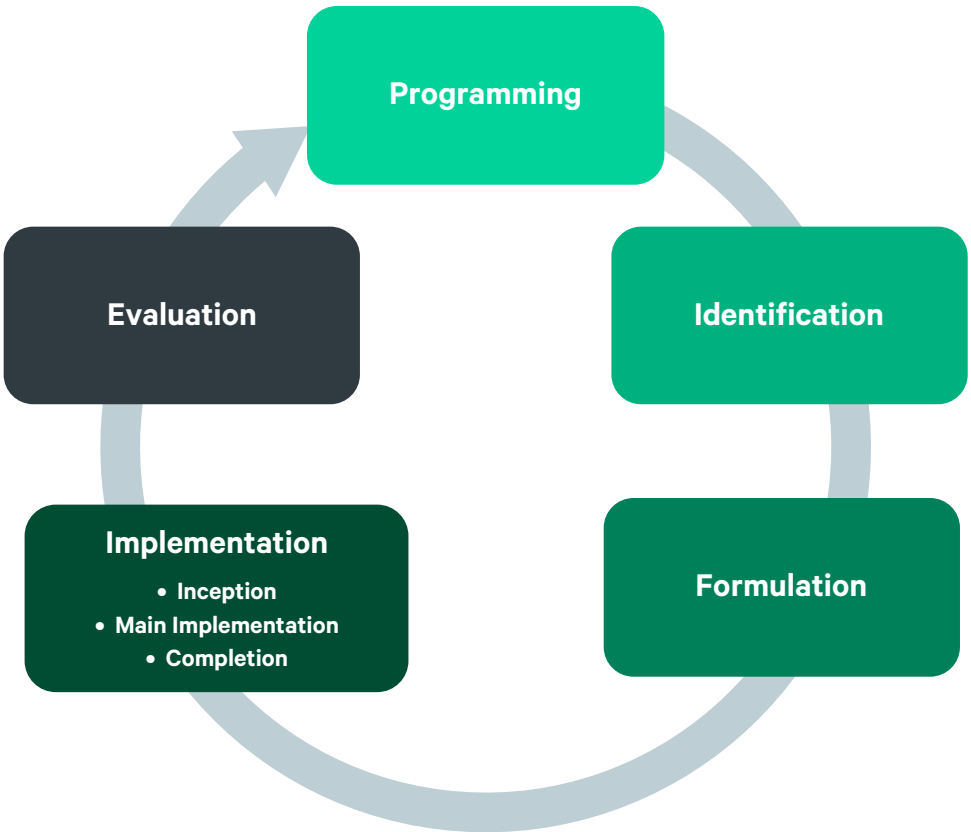
Each organization has its own steps, which are both similar and subtly different. According to OCHA (2021), the humanitarian program cycle consists of five steps: (1) needs assessment and analysis, (2) strategic response planning, (3) resource mobilization, (4) implementation and monitoring, and (5) operational review and evaluation. The European Commission (2004) established a similar project cycle that is used as a guidance for its external assistance, with six steps: (1) programming, (2) identification, (3) formulation, (4) implementation, (5) evaluation, and (6) audit. The main phases of OECD's ODA projects and programmes are mostly executed through the following steps (Svoboda et al., 2018): programming, identification, formulation and assessment, implementation and monitoring, evaluation, and finally cycling back to programming.

For the purposes of this report, we summarize the life cycle of an assistance aid project in Figure 1, and formulate it as the following:

- Programming: Including needs assessment and analysis, related to the recipient's development priorities.
- Identification: Matching with donor organization's policy priorities.
- Formulation: Elaborating project concept notes into more detailed terms of reference or technical specifications.
- Implementation: Implementing the project by moving the resources needed to achieve the desired goal of the project. The OECD's project cycle management divided this phase into "inception" (work plan), "main implementation" (including the procurement and reporting, progress monitoring report as output), and "completion" (completion report as an output).
- Evaluation: The European Commission's Aid Delivery Method guideline described auditing of the project in this phase. In this stage, the implemented project is evaluated against its initial target.

The focus in this report is on the implementation step, which encompasses procurement and reporting – in the context of humanitarian operations (short-term relief) and development assistance (medium to long-term).

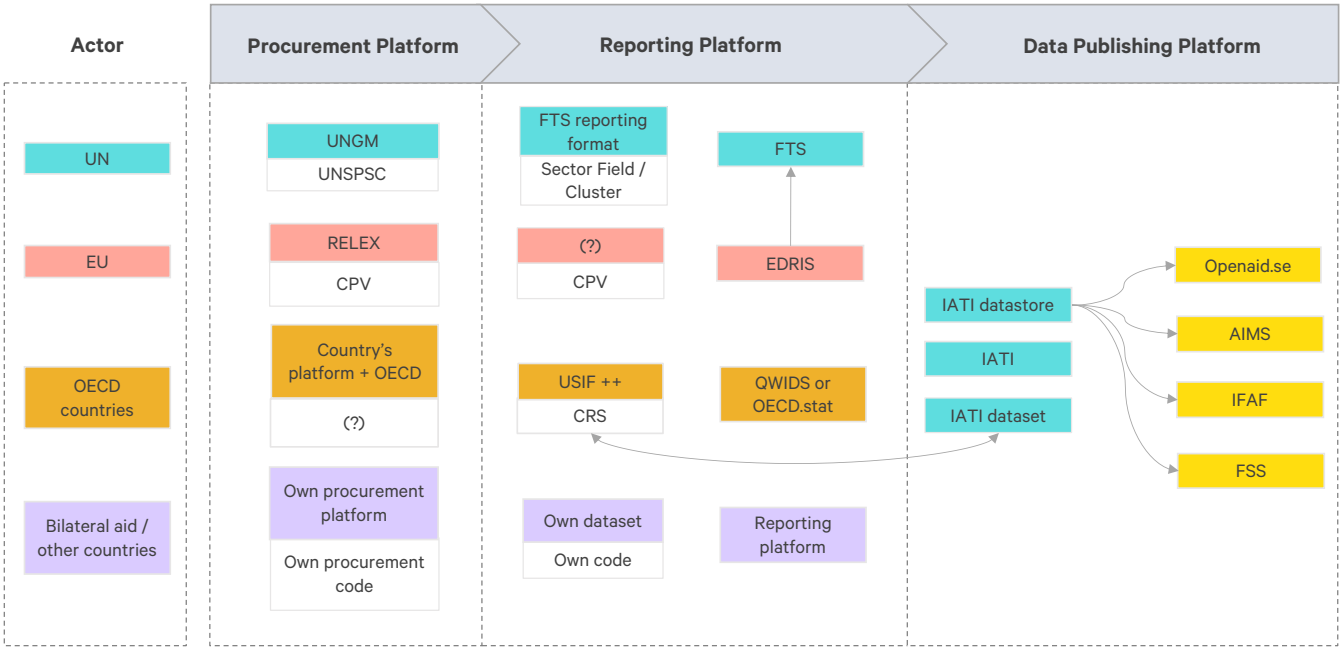
Figure 1. Project Cycle Management in the aid delivery context.



Systems for procuring and reporting operations

For procuring and reporting, each donor organization follows its own protocols (Interview Sida 1, 2021). These protocols are connected to a system of coding that organizations use to track their operations. The diversity of protocols for procuring, reporting and then publishing data in relation to organizations' code systems is illustrated in Figure 2 and discussed in the following subsections.

Figure 2. The use of procurement and reporting systems in humanitarian and development aid organizations. RELEX: EU external actions; other acronyms as in the text.



Source: adapted from Näsfors Östmar, 2014.

Procurement

We focus on describing the procurement protocols from key development and humanitarian aid organizations. Each organization uses its own platform and code system to describe the goods or services that are solicited through its tendering process. After implementation, organizations need to report on their operations (Interview Sida 2, 2021). For this, each organization has developed its own reporting format, which includes the sector codes describing the project activities, among other information (see next section).

UN

In the procurement step, UN organizations such as UNICEF, UNHCR, and others, including OCHA, hold their tendering processes through the UN Global Marketplace (UNGM; UNGM, 2021; UNHCR, 2021; UNICEF, 2021). Here, codes are used to specify the sector in which goods or services will be procured. The UN Standard Products and Services Code (UNSPSC) is used to categorize goods and service procurement and spending analysis (Attström et al., 2012).

EU

Similar to the UN, the EU uses one protocol for tendering: the European Civil Protection and Humanitarian Aid Operations (ECHO). However, only lower-valued tenders (less than €139,000) are included here, while higher value tender calls are announced on Tenders Electronic Daily,

the platform for "e-tendering" for all EU organizations. The EU uses the Common Procurement Vocabulary (CPV) to describe tender purposes.

OECD

The OECD has their established procurement "Call for Tenders" webpage. However, humanitarian and development aid procurement can also be published and executed by member countries. To increase transparency and accessibility in reporting, the OECD Development Assistance Committee (DAC) developed the Creditor Reporting System (CRS), which is an aid activity database (see the next subsection for more on reporting systems; also see Annex 1). The data are published in the Query Wizard for International Development Statistics (QWIDS; OECD, 2010). The platform provides features such as a search function, metadata, pivot tables and exportability to CSV file format. The QWIDS database is also connected to OECD's more general statistics platform, OECD.Stat.

Reporting

The responsibility of reporting a project falls on both the aid donor organization as well as partner governments of an aid-recipient country, as all aid is supposed to be delivered through the official government of the receiving country (DAC Task Force on Donor Practices & Organisation for Economic Co-operation and Development, 2003). However, according to our conversations with members of the sWASH&grow reference group, in most aid frameworks the governments of partner organizations (implementers) request their development agencies to report the projects (Buchanan-Smith & Collinson, 2002), though increasingly, donor organizations request their grantees to publish aid data as a condition of receiving funding (IATI, 2022b).

In this subsection we focus on the platforms that the UN, EU and OECD use to publish their reports for assistance projects. Besides these three organizations, a fourth source for reporting operations for humanitarian and development aid is the International Aid Transparency Initiative (IATI), further explained below.

UN

The UN's main reporting platform is the Financial Tracking Service (FTS), which captures all donor aid from governments, UN funds and agencies, as well as non-governmental and other humanitarian actors (European Commission, 2021). It works through four steps: (1) collecting data, (2) processing data, (3) publishing data and information, and finally (4) feedback, outreach, policy and engagement.

A notable part is step (1) on data collection. The FTS collects data from UN agencies and country-based pooled funds, as well as through data initiatives from EU governments, NGOs and private donors.

EU

At the reporting stage, specifically for the reporting of humanitarian operations, ECHO developed the European Emergency Disaster Response Information System (EDRIS), containing records of humanitarian aid contributions since 1999. The system provides public information on the expenditure of EU Member States on disaster response operations. The UN's FTS and EDRIS are related because EDRIS data are transferred to FTS (ECHO, 2014).

OECD

The OECD's CRS is a reporting system for ODA donors of OECD countries, where donors can upload project descriptions. The database provides statistical information, including administrative and sectoral data.

In addition to the development database, the OECD also built the CRS Aid Activity platform, to supply readily available basic data to support analysis of each aid project, with descriptions of the recipient and purpose of the aid, as well as the targeted policies (OECD, 2022). The CRS data are elaborated using the Unified Standards Input Format (USIF), which can be described as the format reporting of CRS++ transactions that contain data items (see Annex 2 for examples).

IATI

Of the other aid flow reporting platforms outside of donor organizations, one of the biggest and most used is IATI. This initiative provides an open information standard available for providers of development assistance, including members of the DAC, non-DAC donors, providers of so-called South-South cooperation, NGOs, and private-sector organizations (Forstater, 2012).

As a global initiative, IATI encourages organizations to feed their data on aid operations to a common data storage site, the IATI Datastore. The initiative also attempts to provide a common language and host a platform where donors submit and publish their aid funds (Parrish et al., 2018; Quak, 2020).

The IATI standard data set defines about 40 data items broken down into six categories. Categories 1 and 2 contain high-level information, such as an agency's total budget for the next three years, and references to documents such as strategies, assessments, etc. Categories 3 and 4 cover detailed information on each aid activity. Categories 5 and 6 contain data on results and various other types of information (Grolleau, 2010). On filing in the registry, IATI also recommends choosing suitable codes from the OECD DAC CRS five-digit sector code list (IATI, 2019). However, since it is not compulsory but rather suggested for donors to report their aid, not all operations are reported (Parrish et al., 2018).

Reports submitted to IATI are stored in the IATI Datastore and become available for use by other data publishing platforms, as shown in Figure 2, such as Openaid.se, governments' aid information management systems (AIMS), Integrated Financial Accountability Framework (IFAF), and the Forward Spending Survey (FSS; Näsfors Östmar, 2014).

Differences and connections between the systems

In this section, we present an overview of the relationship between the procurement and reporting systems of the different organizations.

Relationship between IATI and CRS

Within humanitarian aid, IATI and CRS are the most used reporting systems for ensuring aid accountability (Bhushan, 2014; Parrish et al., 2018). These two approaches are meant to complement one another: CRS provides consistent and coherent data about DAC donor aid spending, while IATI is more of a streamlined platform for donors to publish detailed information, and in principle should help avoid duplication at the reporting stage (IATI Secretariat, 2011). For donors to report their project, IATI has its own "IATI Common Code" that is based on the CRS USIF format, only more detailed (as seen in Table 1). The sectoral code used to describe the project in IATI is also based on the OECD DAC CRS "purpose code".

Table 1. CRS sectoral code related to Water Supply and Sanitation (140) in the development context, updated in 2021.

CRS Code	Water Supply & Sanitation	Description
14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach.
14020	Water supply and sanitation – large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14021], sanitation [14022], and hygiene [12261].
14021	Water supply – large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
14022	Sanitation – large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14031], sanitation [14032], and hygiene [12261].
14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
14032	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.

Relationship between IATI and FTS

Data reported to FTS from UN organizations are also reported to IATI (Näsfors Östmar, 2014). Another source for FTS is EDRIS, the EU's emergency disaster response information system. Similar to IATI, it is voluntary for donors to report their aid activity to EDRIS (Development Initiative & UNOCHA, 2017). While IATI streamlines the process of data collection and presentation to the public, FTS ensures the verification, triangulation and information cross-checking, as well as resolving discrepancies (Development Initiative & UNOCHA, 2017). While both reporting systems are voluntary, several humanitarian response donors require implementing parties to publish their data.

Another type of platform for humanitarian data is exemplified by the Global Identifier Number (GLIDE), which provides real-time information on global disaster incidents, and the Humanitarian Data Exchange (HDX), a part of OCHA that is an open platform for data sharing by multiple organizations in context of crisis occurrences. The HDX platform combines data on crises (i.e., disaster relief) as well as longer-term development aid. The HDX platform combines data from FTS as well as IATI (IATI, 2021).

Comparison between the CRS, IATI and FTS reporting formats

Although accessible and used by different platforms, the CRS USIF, IATI and FTS registry formats publish similar data in one registry item, formatted in what is called "the data set". Table 2 lists and compares the items in the data set registry of CRS, IATI and FTS.

All three systems have "Basic Activity" and "Identification" data, which contain mostly project identification codes, brief project descriptions, recipient, donor and project status. The CRS USIF format has the most detailed data sets. This is mostly due to the inclusion of the description of policy markers (a set of development goals developed by the OECD), the aims of the operation, and more comprehensive information on financial aid.

Table 2. Comparison between CRS, IATI and FTS data sets (reporting format).

CRS (USIF) Format	IATI Format	FTS Format
Identification data • Reporting year • Reporting country/organization • Extending agency • CRS identification number • Donor project number • Nature of submission **Basic activity data** • Recipient • Channel of delivery name • Channel code • Bilateral or multilateral • Type of flow (Main DAC1 category) • Type of finance • Short description/Project title • ***Sector/Purpose code*** **Supplementary data** • Geographical target area • Expected starting date • Expected completion date • Description • Policy objectives • Gender equality • Aid to environment • Participatory development/good governance • Trade development **Type of aid** • Free-standing technical cooperation • Sector programme • Investment project • Associated financing **"Rio markers" (OECD)** • Biodiversity • Climate change • Desertification **Volume data** • Currency • Commitments • Amounts extended • Amounts received (for loans, principal only) • Amount untied • Amount partially untied • Amount tied • Amount of Investment-related Technical Cooperation (IRTC) • Amount of export credit in aid funding package ***For loans only data** • Commitment date • Type of repayment • Number of repayments per annum • Interest rate • Second interest rate • First repayment date • Final repayment date • Interest received • Principal disbursed and still outstanding	**Identification** • IATI identifier • Reporting organization **Basic activity information** • Title • Description • Activity status • Activity date **Geopolitical information** • Recipient country (recommended) • or recipient region (recommended) **Classifications** • ***Sector*** **Participating organizations** • Participating organization **Financial** • Budgets (recommended) • Transactions (recommended)	**Basic activity data** • Brief project description • ***Sector/field cluster*** • Specification if the contribution is related to the following: supports cash-transfer programming; a multi-year award (provide the amount per year breakdown); un-earmarked/core funding (see the earmarking modalities in the Glossary) **Participating organizations** • Source organization name • Recipient organization name **Basic activity information** • Country of operation • Response plan or appeal name (and project code, if applicable) **Financial** • Type of funding (financial, in-kind) • Status (pledge, commitment, paid contribution) • Amount in original currency • Annual portions in case of multiple destination years • Decision date

Sectoral Codes

One important part of the above-mentioned data sets is the sectoral codes, which are used to describe the activity reported in an aid registry. These codes specify the good or service either in the tendering and procurement process or in the after-project reporting phase.

For reporting, the CRS sectoral codes are also used in the IATI data set, making them the most used codes across these systems. For procurement and tendering purposes, UNGM uses the UNSPSC sectoral coding system, and the EU uses the CPV coding system. Each of these sectoral codes are classified differently, as follows:

CRS – The CRS sectoral code was first created and used by the OECD's DAC, then used by IATI as a base of the IATI "common code" (Parrish et al., 2018). Information has been recorded, to different extents, since 1967 and it is the most complete database of information when it comes to bilateral aid commitments (Petras, 2009). However, compared to UNSPSC and CPV, where a sectoral code is used in tendering or procurement processes, we found that CRS sectoral codes were only used for end-of-project reporting.

Each item in the CRS code is made of a five-digit code. The first three digits identify the code's DAC category, such as general education (110) or health (120). Most categories also have subcategories; for example, 110 is education, but 112 means basic education and 113 means secondary education. The last two digits identify the unique item or service. For a complete example, 11220 is for primary education, for which the description is "Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials."

UNSPSC – As the UN's global, industry- and language-independent standard for classifying goods and services, the UNSPSC is the most widely used international classification standard. In the procurement process, it is used in product catalogues that are both electronic and printed, as a classification of goods in electronic trading venues, and for statistics and follow-up (SFTI, 2011).

Compared to the CRS, UNSPSC has a more hierarchal structure (level of groups and subgroups) in the coding system (UNGM, 2021). The code is built around 10 categories, including raw materials, construction, food industry, etc. The code consists of eight digits and carries within it four hierarchy levels. The first two pairs of digits correspond to the segment, the next digits result in a family, followed by a class, and then finally the commodity itself.

XX000000 Segment (logical grouping of families)

XXXX0000 Family (group of related product categories)

XXXXXX00 Class (group of goods belonging to the same use or function)

XXXXXXXX Product / Service (group of similar goods or services)

For example, 47101514 is the code for water purification equipment. Breaking down the code, "47" indicates cleaning equipment and supplies, "10" indicates water and wastewater treatment supply and disposal, "15" is water treatment and supply equipment, and finally "14" (and all the previous numbers combined consecutively) corresponds to water purification equipment.

CPV – Similar to UNSPSC, the purpose of CPV is to standardize a unique classification for goods and services to be procured as well as to improve transparency throughout the tendering process in the EU (BiP Solutions, 2017; European Commission, 2016). Its use has been compulsory since 2006 (SFTI, 2011).

The CPV codes are the only ones used when advertising in databases, as well as in the follow-up of procurements. However, as a classification system, CPV is rather rough. Users can screen through titles or main objects of the procurement message. But it does not provide more detailed information in connection with purchasing work in general. The standard forms and electronic advertising formats designated by the EU Publications Office do not contain any specifically defined fields for systems other than CPV (SFTI, 2011).

CPV consists of a main vocabulary and a supplementary vocabulary (European Commission, 2007). The main vocabulary consists of up to nine digits. The first two digits identify the division; the next digit (combined with the previous one) identifies the group; the next digit identifies the class; and the next digit identifies the category. The next three digits provide more detail on the product, and finally the ninth digit verifies the code. In the humanitarian context, there are no specific corresponding codes; however, the purposes of the items are described in the tendering process.

XX000000-Y Division, identified by the first two digits of the code

XXX00000-Y Groups, identified by the first three digits of the code

XXXX0000-Y Class, identified by the first four digits of the code

XXXXX000-Y Categories, identified by the first five digits of the code

XXXXXXXX-Y Product, identified by the last three digits of the code

XXXXXXXX-YD Code, here marked with a "YD", is a check digit for the previous ones

For example, 45211200-1 is the code for sheltered housing construction work, where 45 is the code for construction work and 45-21 is general construction of buildings and civil engineering works.

Tendering

Advertisements or invitations for tender in humanitarian procurement are mostly announced on aid organizations' websites. Examples of a procurement website include UNGM and the EU External Action Service (EC, 2022). To participate in procurement processes at UNGM, companies or vendors must register themselves on the platform. The UN website also features the UN Procurement Statistics, by which vendors can see the annual statistics of procurement. Vendors are required to log in to use the site.

Understanding procurement systems in place requires understanding the value chain of humanitarian agencies. Elrha (2018) summarized that most of the aid funds are administered by an organization's headquarters, through local offices or by implementing partners. This indicates how the decision-making on procurement and innovation is often divided into different locations, depending on the context – whether it is about global stocking or local response (Betts & Bloom, 2014).

Most humanitarian organizations do not have specific guidelines for innovators or an innovation assessment process (Elrha, 2018). However, UNICEF has its innovation assessment and development process, called the Product Innovation Portfolio (UNICEF, 2020). Vendors addressing UNICEF thus need to respond to UNICEF's strategic programme areas, such as child survival, protection, education and emergencies (Interview, UNICEF, 2021). For its portfolio, UNICEF structured its Product Innovation Projects into five phases, consisting of "Exploration, Need, Research and Development (R&D), Validation and Transition to Scale". The R&D phase depends on the availability of products responding to a specific need.

In the case where the desired product does not exist on the market, UNICEF updates their Target Product Profiles (TPPs). In this platform, innovators may come up with solutions responding to the described requirements. Examples of TPPs include rapid *E. coli* detection tests, a diagnostic tool for identification of yellow fever, and an accessible latrine slab for the elderly or disabled in emergency situations.

The WHO has also developed a mechanism for innovation uptake, led by its Health Innovation Group and called the WHO Innovation Scaling Framework. The framework scales up innovation via three dimensions:

- Demand: the health priorities and demand for healthcare products of and in receiving countries;
- Supply: a sufficient stock of ready-to-scale health innovations; and
- Assessment: the innovation scaling process starts from incubation, moves through implementation, and finally shifts to sustaining innovations (WHO, 2021a).

The WHO occasionally holds calls for innovative health technologies for low-resource settings, in which the submissions are shortlisted and showcased in a compendium (WHO, 2021b).

An example of non-governmental humanitarian platforms for innovation is the Oxfam Innovation Lab (Oxfam America, 2014). Oxfam America "design[s] new initiatives in a collaborative effort among Oxfam's private sector department, strategic research unit, policy department, creative communications team, and country offices' programmatic teams" (Oxfam America, 2014). Pilot ideas are developed by their private sector department, research team and country offices. The pilot then is observed and adjusted by the monitoring, learning and evaluation team. Finally, the lessons learned from the pilot phase are showcased by the creative team. Oxfam GB runs the Oxfam WASH Innovation Fund, which supports product innovation in WASH for humanitarian emergency contexts (Whitehead, 2015).

Another example of innovation adoption in the humanitarian context is the Humanitarian Innovation Platform (HIP), founded by a consortium of several Norwegian humanitarian organizations (Innovation Norway), working with the Norwegian Ministry of Foreign Affairs to foster innovation in the humanitarian context (HIP Website, 2021). Similar to UNICEF, HIP also opens calls for innovation through announcing a specific project requirement, where innovators can participate in the selection process and later on in the innovation adoption process.

Innovation adoption can also take place through incubators or challenges. For example, Elrha's WASH Marketplace showcases innovations that registered for their "Adoption Challenge". Many of these innovations have been categorized and entered into the WASH Innovation Catalogue, which is an important source of information about innovations in the field (Elrha, 2020).

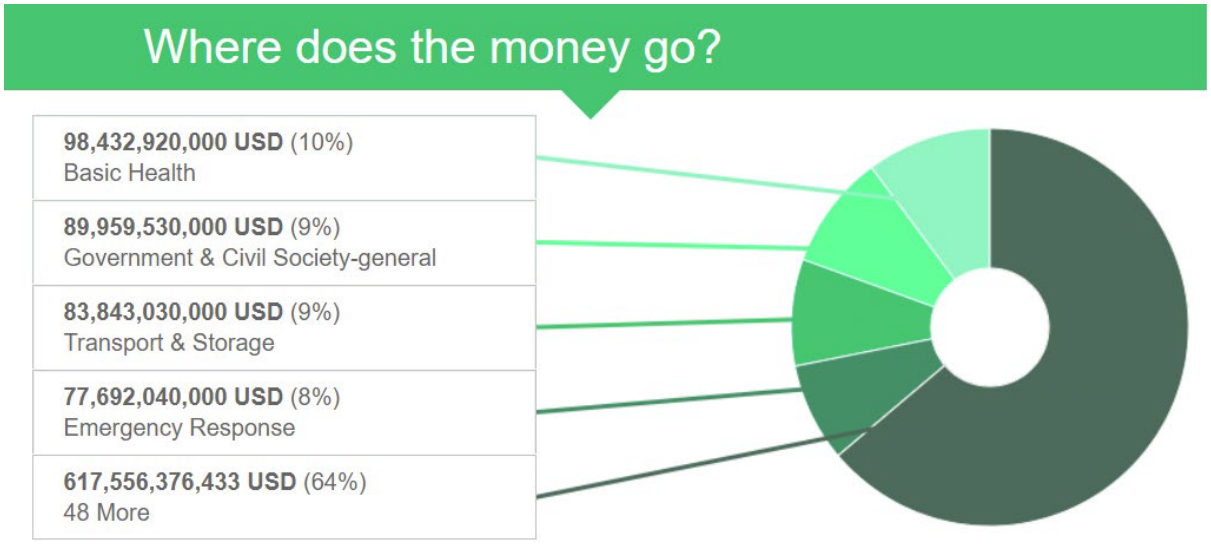
Local procurement by humanitarian organizations is still challenging, due to the lack of product availability and lack of product standardization, among other reasons (Moshtari et al., 2021).

Reporting development and humanitarian resource flows in the different systems

According to the UN's Annual Statistical Report for 2020, using the UNSPSC classification, US$813.2 million went to the procurement for "Humanitarian Aid, Peace, Security, and Safety", from a total of US$22.3 billion of all UN procurement volume. While UNICEF is the UN organization that tops the list of procured services and products from low and middle-income countries, the WHO was the organization with the most dramatic increase in 2020 due to the Covid-19 pandemic (UNOPS, 2021).

In terms of reporting, Figure 3 shows the sectors to which external development resource flows are being channelled. According to IATI, through d-portal.org for the year 2020, all IATI-reporting organizations spent US$98 billion for the sector "Basic Health" – which includes water, health and sanitation operations, followed by "Government & Civil Society–general" (IATI d-portal, 2022). This is somewhat similar to the numbers in 2021 (results not shown) where "Basic Health" topped the list but with a lower sum of US$88 billion, followed by "Transport & Storage" at US$77 billion. If we look at the two previous years – before Covid-19 (results not shown) – the sectors receiving most resources in 2019 were "Government & Civil Society–general" closely followed by "Basic Health", with both over US$106 billion. In 2018, "Emergency Response" received over US$122 billion followed by "Government & Civil Society-general" and "Basic Health" came in third place but with over US$112 billion. In each of these years, "Basic Health" has received between 9% and 11% of the total IATI flows.

Figure 3. Sectors receiving resource flows from all IATI reporting organizations in 2020.



Source: Adapted from IATI; retrieved from d-portal.org, January 2022.

Zooming in to "Water and sanitation (140)" and the group sectors "Basic drinking water supply and basic sanitation", Figure 4 shows that for the period between 2020 to 2021, for the sector, there are 593 active (still ongoing to date) projects and 1109 completed projects. The data come from 117 publishers, with the largest donors being the US Agency for International Development (USAID), which provides funding for 16% of basic water and sanitation operations, followed by Germany (15%; Figure 4). As for the recipients of the sector in that specific year, the country that received most funding was Ethiopia (7%), followed by South Sudan (5%), and Kenya and Benin, which received 4% each.

Looking at the broader water and sanitation sector for the same period, 2020–2021, including larger water and sanitation systems (Codes: 14031, 14030, 14032, 14081, 14022, 14021, 14020; see Table 1), indicates a different distribution. Of the projects, 2225 are active and 2770 completed, with World Bank Group, Asian Development Bank, Inter-American Development Bank, Germany and UNICEF as the largest donors. The top recipient countries during this period were India, Argentina, Viet Nam and China.

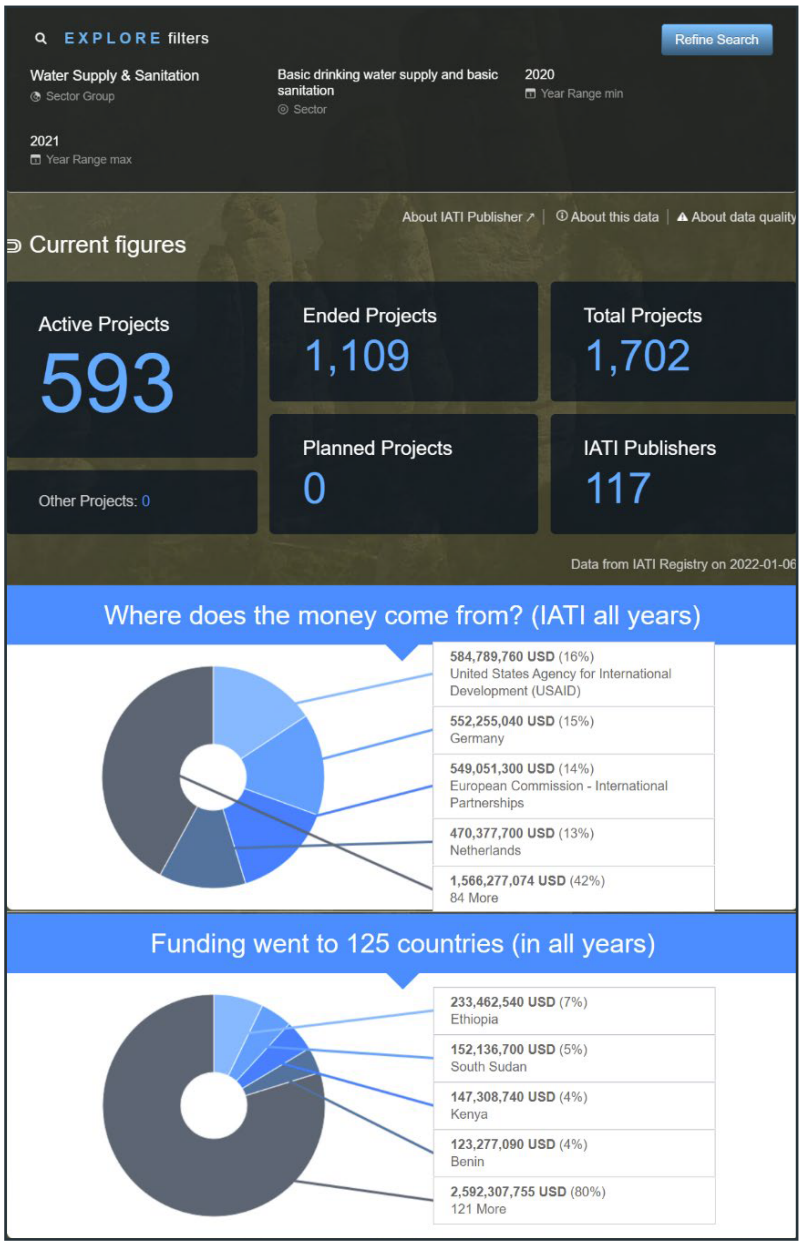
Notably, the WASH funding landscape is fragmented, as many different agencies are involved. An inventory by Winpenny et al. (2016) found over 225 institutions contributing in the WASH sector with financing, technical assistance or both, to the water sector in developing countries.

Around 500 philanthropies are active in the water sector, according to a list maintained by WASHfunders.org. This highlights the importance of clear and transparent systems for reporting that include all donors.

These reporting sector codes are based on the CRS reporting system, where in the case of WASH, it only became possible to report water supply and sanitation separately in 2011. Both categories are included under the group sector 140 of Water Supply and Sanitation; see Table 1 for the CRS codes.

However, the CRS codes classify humanitarian aid as its own category, and thus sectors such as water, health or education are not recorded separately but rather within the code for humanitarian relief (Cotton, 2013). Any WASH activities are included under the group sector "700" of humanitarian aid, specifically under sector code 72010 of "Material relief assistance and

Figure 4. WASH projects in IATI, 2020-2021.



Source: IATI.

services" (see Table 3). Short-term WASH reconstruction work after an emergency or conflict is under group sector "730 Reconstruction relief and rehabilitation", such as code 73010. The IATI d-portal.org also follows the same structure. This limits detailed information on what types of water, sanitation or hygiene projects are being procured as part of humanitarian aid.

Table 3. CRS sectoral codes that explicitly mention WASH in the context of humanitarian response, updated in 2021.

720	**Emergency Response**		
	72010	Material relief assistance and services	Shelter, water, sanitation, education, health services including supply of medicines and malnutrition management, including medical nutrition management; supply of other nonfood relief items (including cash and voucher delivery modalities) for the benefit of crisis affected people, including refugees and internally displaced people in developing countries, Includes assistance delivered by or coordinated by international civil protection units in the immediate aftermath of a disaster (in-kind assistance, deployment of specially-equipped teams, logistics and transportation, or assessment and coordination by experts sent to the field). Also includes measures to promote and protect the safety, well-being, dignity and integrity of crisis-affected people including refugees and internally displaced persons in developing countries. (Activities designed to protect the security of persons or properties through the use or display of force are not reportable as ODA.)
730	**Reconstruction Relief & Rehabilitation**		
	73010	Immediate post-emergency reconstruction and rehabilitation	Social and economic rehabilitation in the aftermath of emergencies to facilitate recovery and resilience building and enable populations to restore their livelihoods in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes). Includes infrastructure necessary for the delivery of humanitarian aid; restoring pre-existing essential infrastructure and facilities (e.g. water and sanitation, shelter, healthcare services, education); rehabilitation of basic agricultural inputs and livestock. Excludes longer-term reconstruction ('build back better'), which is reportable against relevant sectors.

Discussion

Transparency and accountability in the process from procurement to reporting in humanitarian and development aid remain problematic (OECD, 2012). Transparency is addressed within the Paris Declaration on Aid Effectiveness (DAC Task Force on Donor Practices & Organisation for Economic Co-operation and Development, 2003). Clear and unified reporting is one way to create transparency. For example, the OECD highlights that much of the monitoring of humanitarian aid and development cooperation depends on partner-based reporting, where quality depends on the individuals filling out the reports and the reported data are seldom independently verified due to lack of resources and capacity. This was confirmed in our interviews (Interviews Sida 1 and 2, 2021; Interview UNICEF, 2021).

As for overall transparency, a report by the High-Level Panel on Humanitarian Financing for UNOCHA (2016) explained that current systems have not yet made it possible to track the financial flows from donors to the final recipient. This is because most of the organizations, apart from the World Food Programme and UNHCR, do not have a system to collect financial data beyond the first-level recipient. The High-Level Panel thus encourages donors to adhere to the IATI system for reporting as the best means to increase efficiency of efforts towards transparency.

When it comes to sectoral codes, there is a lack of continuity between procurement and reporting. For instance, CPV is currently only used for procurement purposes, but not for phases beyond execution, supervision and reporting (Cosinex, 2017). As unified reporting is not part of IATI or CRV, the same holds true for these standards as well: they lack continuity through the whole process, beyond just procurement.

Despite similarities in sectoral codes across organizations, connections are lacking between the protocols used for procurement and the codes used for reporting (Development Initiatives, 2010).

The relationship between different coding systems is not clearly defined, since they are each created and used by different organizations. Although the sectors are similar, the different systems follow different hierarchical structures (Attström et al., 2012). For the operational work with purchasing products or services, there is a need for a more refined and harmonized classification system. An example is provided in Table 4 on the provision of "clean water supply", which contrasts the UNSPSC and CPV codes for similar categories. In Sweden, the industry organization Single Face to Industry has highlighted the need to publish a correlation table between the CPV and the more detailed UNSPSC, in order to connect the different coding systems used by different organizations in global (UNSPSC) and regional (EU) contexts. But the proposal has not received support (SFTI, 2011).

Table 4. Comparison of UNSPSC and CPV in clean water provision procurement.

Example of "water supply" procurement	
UNSPSC	**CPV**
40161609 (water purification system) 70171502 (water resources planning services) 95121811 (aqueducts or other water supply conduit, except pipeline) 85455007 (the diagnosis of inadequate drinking-water supply)	44162500 (drinking-water piping) 44611500 (water tanks) 44613500 (water containers) 65110000 (water distribution) 65120000 (operation of a water-purification plant) 65130000 (operation of water supplies)

For companies with innovative products and services, multiple platforms for tendering might be intimidating and rather challenging to navigate. This in turn is hindering the penetration of innovations for WASH, according to our interviewees, because it is difficult for innovators to assess the types of products and services that are actually being procured. The lack of clarity in the process hinders learning and an understanding of the humanitarian procurement system (Interviews, Innovators, 2020).

Beyond a few government ministries, few stakeholders in the recipient countries use international aid data, and even fewer use IATI – though this was intended to be a key use of transparent aid to improve aid effectiveness (Glennie et al., 2021). This goes hand in hand with the fact that recipient countries are less able to make use of the information that is being shared. Instead, the reporting systems are mainly serving the interests of donors, who regard the "'public back home' as the primary group interested in receiving information on aid spending, making donors the main clients of their own work" (Glennie et al., 2021, p. 3). As a result, the assumption that better and more open data would trigger its use and create more transparency for the aid system is not materializing (Glennie et al., 2021).

Our interviews further indicate that even within the context of donor countries, the data are not being fully utilized (Interviews, Innovators 2020). IATI should be an important source of information for companies and a basis for enhancing understanding of the humanitarian and development fields among solution providers. However, the level of detail in the data provided is not sufficient for increasing transparency or for stimulating innovation for solutions being procured.

The current aid reporting systems' limitations and lack of relevance, particularly for developing countries, have led to the creation of new systems. Several low and middle-income country governments have begun to implement their own domestic aid tracking systems, generally known as AIMS. The ambition is that AIMS can be linked to IATI through the CRS codes (IATI, 2022a).

Examples of AIMS are the Aid Management Platform (AMP) developed by Development Gateway and the Development Assistance Database (DAD) developed by Synergy International Systems. The objective with these is to provide countries with more up-to-date and detailed information, including data to make projections of future aid flows, support countries in the preparation of annual budgets and investment programs, and provide oversight of medium-term expenditure frameworks (Park & Li, 2017). Furthermore, these systems are expected to provide information at the project and transaction levels, rather than at the country level. This information should improve the monitoring of disbursements, as in some countries, donor agencies may be active locally but not report to the CRS. For example, not all bilateral donors are OECD members, and some private and global funds do not report to the CRS (Petras, 2009).

Other examples of emerging systems involve crowdsourcing technologies that allow for more active engagement of stakeholders in reporting and monitoring for aid operations. Some of these tools allow users to upload images, reviews, documents and even videos of a project or an intervention. However, these types of tools remain marginally used primarily due to lack of access and awareness. Thus, having a digital tool available is not enough to trigger its use (Linders, 2013).

Long-term data series information derived from AIMS may be lacking (Petras, 2009), and crowdsourcing technologies may have marginal reach (Linders, 2013). Nevertheless, these systems could be potentially interesting for innovators, as they are likely to provide more context than the mainstream approaches (i.e., UN, EU, OECD and IATI).

Recommendations

As discussed above, each donor organization follows their own system of procurement and reporting. To describe and classify aid operations, organizations use sectoral codes that are often quite different from each other, even while some of the described sectoral codes are shared across the UNSPSC, CPV and the CRS sectoral codes. For reporting specifically, apart from their own platforms, most organizations also report to IATI, a mainstream publishing framework.

However, it is challenging to find coherence throughout the process: from procurement through execution to reporting. Therefore, a more coherent system connecting procurement with reporting is recommended to increase transparency. Although the issue of coherence and transparency is beyond this report's scope, we acknowledge that inconsistency and incoherency jeopardize the efforts towards transparency.

Based on the findings in this report, we recommend improving the reporting process as follows:

- Clarify who has the responsibility to do the reporting.
- Simplify, mainstream and improve the reporting.
- Provide better guidance and verification for reporting.
- For transparency purposes, adjust the platforms to display projects' life cycles, starting from procurement and moving through execution to reporting and evaluation.

Clarify responsibilities for the reporting process: In most projects, reporting is the responsibility of both donors and partner governments. However, on the donor's side, it is unclear whether the report is the responsibility of the donor organization or the contractor (third party). Clarification of reporting responsibility is imperative to avoid double reporting, as well as to ensure the project reporting is assigned to designated reporting stakeholders.

Harmonize and improve formats for reporting for an effective reporting process: An established uniform guide for verifying the reports is also needed (OECD, 2012). This comes down to the need for coherent guidelines to create more accessible public reporting, according to the life cycle of a project and operations, which in turn can strengthen the transparency of humanitarian and development aid funding.

Improve the entry of innovations into development and humanitarian aid:

- Develop a platform to match the coding system for solution providers' type of activity: There is scope for a more user-friendly platform connecting the different codes and procurement systems, and where solution providers are able to match their products and services to the needs from donor organizations (Interviews Innovators, 2020). This will facilitate the entry of solution providers in the humanitarian procurement system. For example, connecting Elrah's WASH Marketplace to the systems of procurement could be a starting point.

- Donor organizations should publish and clarify how companies that are offering innovative products and services can be part of the procurement process. For example, UNICEF's portfolio of PIPs is an attempt to improve innovation uptake in the humanitarian context by providing detailed and specific information for a call directly to innovators.

- Additionally, innovators and solution providers need to obtain better understanding of the procurement system (Interviews, Innovators 2020). Thus, some guidance to navigate the diversity of the procurement system would improve understanding among innovators and thereby broaden the landscape of actors able to supply the humanitarian and development fields with the most suitable products.

Lastly, the system tends to favour a few large solution providers with economies of scale, while few new actors are "allowed in" (Interviews, Innovators 2020). Focus needs to shift towards finding the most sustainable solution, rather than the low-hanging fruits.

Future research

We focused here on exploring the procurement system for humanitarian and development products and services at the international level. However, important national and local dimensions require exploration: strengthening national and local procurement for humanitarian and development supply chains might help innovators and procurers decrease the bureaucratic barriers associated with large (e.g., UN) organizations, strengthen local capacity for targeting the most adequate infrastructures and services, and may provide a clearer entry point for innovations.

Future work should look at how organizations measure the impact of their operations in relation to local needs, to understand the effectiveness of aid, and how it fits into the current reporting systems. A starting point could be to connect existing monitoring frameworks. For example, the Global Partnership for Effective Development Cooperation (from the "Busan principles" established in 2011) monitors the degree to which development partners are implementing their commitments on improving development co-operation (OECD & United Nations Development Programme, 2016). The problem is that this and most other aid assessments are designed to provide general, country-level assessments with little connection to individual operations and local needs (Glennie et al., 2021). Ideally, common criteria are streamlined and embedded in the reporting process to IATI to capture effectiveness of aid. However, getting all IATI member states to voluntarily agree on a common monitoring system, and then get countries to do a proper reporting, seems unlikely (Interviews Sida 2, 2021). Future research could address this issue.

Future research could also provide a clearer picture of who is procuring at national and local levels, map the current procurement process, and assess the connections between local,

national and international procurement. Stakeholder consultations could provide insights into the specific user needs and how the different systems could connect in order to provide more useful information. Such insights could also help to facilitate capacity building and other improvements necessary to make local procurement work better. This information could be valuable for innovators and providers of WASH solutions, and in turn increase the supply of relevant technologies and services rather than limit it to a few available suppliers.

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Annex 1. Sector / Purpose Code

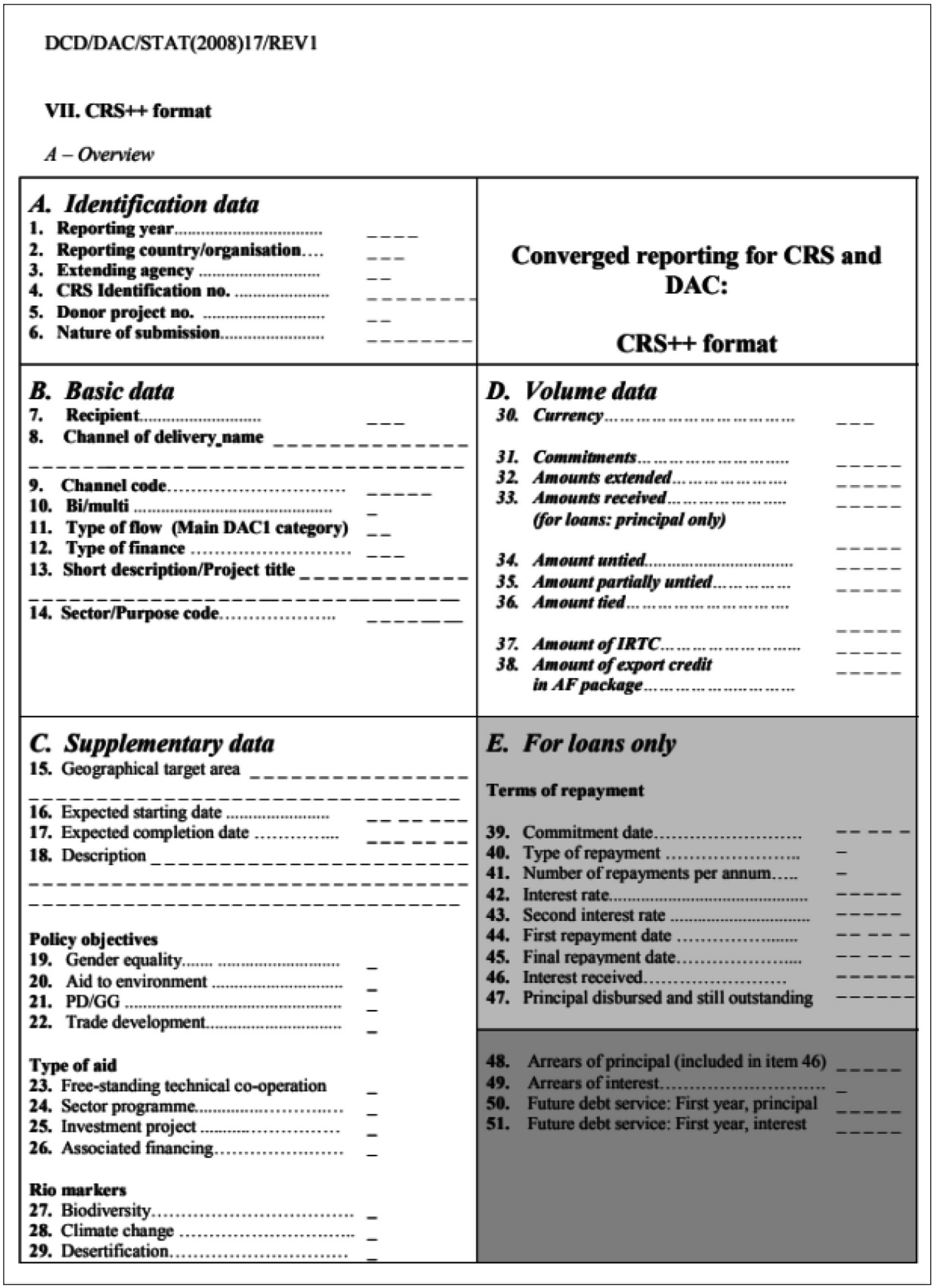
https://www.oecd.org/development/financing-sustainable-development/development-finance-standards/purposecodessectorclassification.htm

List of Codes and Description available in the DAC-CRS-CODES excel file

CRS	UNSPSC	CPV
110 Education 111 Education, Level Unspecified 11120 Education facilities and training Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc. 112 Basic Education 113 Secondary Education 114 Post-Secondary Education 120 Health 130 Population Policies/Programmes & Reproductive Health 140 Water Supply & Sanitation 150 Government & Civil Society 160 Other Social Infrastructure & Services 210 Transport & Storage 220 Communication 230 Energy 240 Banking & Financial Services 250 Business & Other Services 310 Agriculture, Forestry, Fishing 320 Industry, Mining, Construction 330 Trade Policies & Regulations 410 General Environment Protection 430 Other Multisector 510 General Budget Support 520 Development Food Assistance 530 Other Commodity Assistance 600 Action Relating to Debt 720 Emergency Response 730 Reconstruction Relief & Rehabilitation 740 Disaster Prevention & Preparedness 910 Administrative Costs of Donors 930 Refugees in Donor Countries 998 Unallocated / Unspecified	A - Raw Materials, Chemicals, Paper, Fuel B - Industrial Equipment & Tools C - Components & Supplies D - Construction, Transportation & Facility Equipment & Supplies E - Medical, Laboratory & Test Equipment & Supplies & Pharmaceuticals F - Food, Cleaning & Service Industry Equipment & Supplies G - Business, Communication & Technology Equipment & Supplies H - Defense, Security & Safety Equipment & Supplies I - Personal, Domestic & Consumer Equipment & Supplies J – Services	Petroleum products, fuel, electricity and other sources of energy 14 Mining, basic metals and related products 15 Food, beverages, tobacco and related products 16 Agricultural machinery 18 Clothing, footwear, luggage articles and accessories 19 Leather and textile fabrics, plastic and rubber materials 22 Printed matter and related products 24 Chemical products 30 Office and computing machinery, equipment and supplies except furniture and software packages 31 Electrical machinery, apparatus, equipment and consumables; Lighting 32 Radio, television, communication, telecommunication and related equipment 33 Medical equipments, pharmaceuticals and personal care products 34 Transport equipment and auxiliary products to transportation 35 Security, fire-fighting, police and defence equipment 37 Musical instruments, sport goods, games, toys, handicraft, art materials and accessories 38 Laboratory, optical and precision equipments (excl. glasses) 39 Furniture (incl. office furniture), furnishings, domestic appliances (excl. lighting) and cleaning products 41 Collected and purified water 42 Industrial machinery 43 Machinery for mining, quarrying, construction equipment 44 Construction structures and materials; auxiliary products to construction (excepts electric apparatus) 45 Construction work 48 Software package and information systems 50 Repair and maintenance services 51 Installation services (except software) 55 Hotel, restaurant and retail trade services 60 Transport services (excl. Waste transport) 63 Supporting and auxiliary transport services; travel agencies services 64 Postal and telecommunications services 65 Public utilities 66 Financial and insurance services 70 Real estate services 71 Architectural, construction, engineering and inspection services 72 IT services: consulting, software development, Internet and support 73 Research and development services and related consultancy services 75 Administration, defence and social security services 76 Services related to the oil and gas industry 77 Agricultural, forestry, horticultural, aquacultural and apicultural services 79 Business services: law, marketing, consulting, recruitment, printing and security 80 Education and training services 85 Health and social work services 90 Sewage-, refuse-, cleaning-, and environmental services 92 Recreational, cultural and sporting services 98 Other community, social and personal services

Annex 2. CRS USIF Format

The image below provides an overview of the CRS ++ Format from the OECD (2008, p. 10)



DCD/DAC/STAT(2008)17/REV1

VII. CRS++ format

A – Overview

A. Identification data

1. **Reporting year** ____
2. **Reporting country/organisation** ___
3. **Extending agency** __
4. **CRS Identification no.** _____
5. **Donor project no.** __
6. **Nature of submission** _____

Converged reporting for CRS and DAC:

CRS++ format

B. Basic data

7. **Recipient** ___
8. **Channel of delivery name** _____
9. **Channel code** _____
10. **Bi/multi** _
11. **Type of flow (Main DAC1 category)** __
12. **Type of finance** ___
13. **Short description/Project title** _____
14. **Sector/Purpose code** _____

C. Supplementary data

15. Geographical target area _____
16. Expected starting date _____ ___ ___
17. Expected completion date _____ ___ ___
18. Description _____

Policy objectives

19. Gender equality _
20. Aid to environment _
21. PD/GG _
22. Trade development _

Type of aid

23. Free-standing technical co-operation _
24. Sector programme _
25. Investment project _
26. Associated financing _

Rio markers

27. Biodiversity _
28. Climate change _
29. Desertification _

D. Volume data

30. *Currency* ___
31. *Commitments* _____
32. *Amounts extended* _____
33. *Amounts received* _____
    (for loans: principal only) _____
34. *Amount untied* _____
35. *Amount partially untied* _____
36. *Amount tied* _____
37. *Amount of IRTC* _____
38. *Amount of export credit in AF package* _____

E. For loans only

Terms of repayment

39. Commitment date ___ ___
40. Type of repayment _
41. Number of repayments per annum _
42. Interest rate _____
43. Second interest rate _____
44. First repayment date ___ ___
45. Final repayment date ___ ___
46. Interest received _____
47. Principal disbursed and still outstanding _____

48. Arrears of principal (included in item 46) _____
49. Arrears of interest _
50. Future debt service: First year, principal _____
51. Future debt service: First year, interest _____

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