



**Economic and Social Council**  
**Dialogue with Executive Heads of UN Funds and Programmes**  
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**Introduction**

The fourth High Level Forum on Aid Effectiveness in Busan in December 2011 called for development partners to “strengthen efforts to achieve concrete results”, noting that this “involves better managing for results, monitoring, evaluating and communicating progress”.

We have a joint understanding that by measuring results we can get a much better idea of what works and what doesn't and can refine our programmes to become more effective and efficient. Results measuring is also critical to track and accelerate progress towards the goals and targets set for helping nations achieve the three pillars of sustainable development - economic, social and environmental.

It is particularly important in today's economic climate, as faced with tight fiscal realities donors are increasingly looking for programmes that offer the highest value for money and meet defined goals.

**Challenges to collective results reporting within the UN system**

UN Agencies, Funds and Programmes have heeded the call to strengthen efforts towards result reporting. The 2008 TCPR requested the United Nations development system, in consultation with Member States, to create and report on a specific, measurable, achievable and time-bound results framework to measure capacity-building initiatives and activities in developing countries.

Nonetheless, as recognized by the Secretary-General's report for 2012 QCPR, considerable challenges persist. The absence of a streamlined accountability framework that supports system-wide results reporting means that information is inconsistent and reporting is of variable quality.

### **A three-step approach towards strengthening accountability for system-wide results at the country level**

As a first step towards system wide accountability, individual Agencies, Programmes and Funds should establish robust linkages between performance results, resource allocations and accountability.

We must recognize that everything we do – every decision we make, every program we launch, every dollar we spend – should be judged by how it impacts the people we are serving. As such, our projects must more efficiently reflect their interest and needs – through better program design and program delivery. As fiduciaries of donor dollars we hold ourselves to nothing less.

To achieve this it will be necessary to not only strengthen accountability processes, but also invest in enhancing evaluation skills in country offices to improve the quality of evidence-based information that support UNDAFs and decentralized evaluations. Performance management must not only serve the reporting function but also ensure improvements are achieved in terms of efficiency and effectiveness.

A second step is about creating incentives and removing barriers to work together. Agencies, Funds and Programmes need better clarity and consensus on how system-wide performance information will be collected. A structured process to achieve more simplified, consistent, and measurable reporting on system-wide and well as individual results needs to be developed. At the same time, high transactions costs for coordinated planning and reporting for system-wide results need to be removed.

A final and equally critical step is to strengthen the capacity of our national development partners- both government and non-governmental- for results-based management. National ownership of results and mutual accountability has been underscored by the General Assembly, as well as through the Aid Effectiveness declarations in Paris, Accra and Busan.

### **Practical steps towards a horizontal system for accountability**

So what can we practically to do move from the vertical “agency-specific” approach to

accountability for results to a horizontal system for accountability? Firstly, applying the four common principles for results reporting (effectiveness, efficiency, mutual accountability and transparency) provide a basis for UN agencies to harmonize and improve results reporting. While allowing for differences in mandates, stakeholders, rules and procedures, these common principles provide us with a shared language and understanding of what elements horizontal accountability contain. In the same vein, we should also include member states and donors in this dialogue to resolve the issue of multiple reporting and to manage the expectation of some donors to prove individual attribution.

Secondly, we need to collectively take steps to strengthen the quality and the use of the tools available that support horizontal accountability. For example, United Nations country teams developing UNDAFs and accompanying results matrices should benefit from quality assurance and good practices. This will allow them to continually improve country-level results frameworks that support collective as well as agency specific decision-making and reporting requirements.

Allow me to stop for a moment and caution; donors and member states should recognize that the demand for organization-specific reporting requirements is increasing in tandem, and often is in contradiction with the demand for system-wide reporting. Harmonization of reporting requirements for multi-donor trust funds around system-wide requirements would certainly strengthen the mindset for advancing horizontal accountability.

In WFP we have been making good progress to implement our performance management system. We have established clear results frameworks which measure both 'what' we do as well as 'how' we do it. We have integrated a risk management approach to our performance planning to ensure that every action we take in pursuit of our objectives is risk informed. While we are not yet where we want to be, we are confident we are moving in the right direction. We are keen to work with sister agencies to ensure we maximize collective efforts for improved performance and accountability.

### **Complex emergencies and transition from relief to development**

The second topic I would like to address today is complex emergencies and transition from relief to development. This is a particularly relevant topic for WFP – over 60 % of WFP's work or \$2.3 billion, of WFP's total expenditures in 2011 were in conflict-affected or fragile states.

Transition settings are characterized by hope for the future and high expectations of improved living conditions as a result of interventions in the aftermath of crisis. At the same time, they are often also characterized by weakened state institutions, insecurity, violence and political/ethnic tensions.

In such contexts, I think it is misleading to talk about linking, relief, rehabilitation and development as it gives a false understanding of how people in transition move. It is not a linear process but one that can be more describe as a pendulum. There are good times, when the pendulum swings forward towards peace and sustainable development; and there are backward swings of relapse and regression. Programming in such contexts must thus be able to provide a dampening effect at the time of backwards swing, and an impetus at the time of forward swing. Programming must also cover activities that reduce the impact of shocks, both those that are manmade and those of the natural kind, to make individuals, households and economies less vulnerable and more resilient.

Moreover, since the TCPR, the concept of transition is evolving further beyond relief-development to the intersection between relief-development-political-security.

This places great responsibility on the UN system and its partners, who must develop programme and funding strategies that address immediate humanitarian needs but who are also supportive of concurrent and subsequent efforts aimed at creating conditions conducive to recovery, sustained development and peace/security.

For the principle of integrated response to truly work, I believe it is in the realm of fund-raising that we meet our greatest challenge. While progress has been made we still need a more integrated funding model, which will be accessible to all actors in both backward and forward swings.

A priority for the next QCPR cycle must therefore be to continue working to overcome the compartmentalization between the different types of assistance. We need more sustainability and predictability of funds. We need to bring development funds forward to support recovery earlier in countries emerging from complex emergencies. This will require a renewed focus for donors, Government and the operational agencies including the UN, NGO community and line ministries.

The final point I wish to make is the importance of integrating a gender perspective. Women and children bear the greatest burden in times of war and long-term disasters and we need to balance gender and equity in impact with gender and equity in response. WFP will thus continue to highlight the importance of integrating a gender perspective, not just in the gender section of the QCPR (primarily focused on development activities) but also throughout the transition segment when supporting countries in transition from relief to development.

Thank you.