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# **RESOURCE, FINANCIAL AND BUDGETARY MATTERS**

**Agenda item 6**

*For consideration*

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## **REVIEW OF THE RESULTS-BASED MANAGEMENT FRAMEWORK FOR MONITORING AND REPORTING RESULTS: REPORT BY THE WFP EXTERNAL AUDITOR**

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## NOTE TO THE EXECUTIVE BOARD

**This document is submitted to the Executive Board for consideration.**

The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the WFP staff focal points indicated below, preferably well in advance of the Board's meeting.

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National Audit Office

## International Audit

The United Kingdom National Audit Office (NAO) provides an external audit service to the World Food Programme. The External Auditor, Sir John Bourn, Comptroller and Auditor General of the UK, has been appointed by the Executive Board in accordance with the Financial Regulations. In addition to certifying the accounts of the WFP under Article XIV of the Financial Regulations, he has authority under the mandate, to report to the Executive Board on the efficiency of financial procedures and the general administration and management of WFP.

The NAO provides external audit services to international organisations, working entirely independently of its role as the Supreme Audit Institution of the United Kingdom. The NAO has a dedicated team of professionally qualified staff with wide experience of the audit of international organisations.

The aim of the NAO's audit is to provide independent assurance to Member States; to add value to the WFP's financial management and governance; and to support the objectives of the Programme's work.

# Report by the External Auditor

## World Food Programme - Review of the results based management framework for monitoring and reporting results

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# EXECUTIVE SUMMARY

➤ *This report provides the first element in a two stage independent review of WFP's progress in implementing results based management. This initial report looks at the framework established by the Secretariat to monitor and report results, and assesses it against well-established public sector criteria.*

1. The World Food Programme's Core Programme Goal is to contribute to meeting the United Nations Millennium Development Goals through food-assisted interventions targeted on poor and hungry people. To progress this core objective, the Secretariat defined five long-term strategic objectives linked to the Millennium Development Goals – broadly, to save lives in crisis situations; protect livelihoods and enhance resilience; support improved nutrition for children and vulnerable people; support access to education and reduce gender disparity; and strengthen regional and country capacity to manage food assistance programmes. The achievement of the five strategic objectives is to be assessed through seven management objectives over the four-year period covered by the Strategic Plan 2006-2009. The results based management framework is intended to contribute to good governance in the pursuit of these objectives.
2. Results based management (RBM) is a complete management methodology requiring organisation-wide support by all staff in addition to an executive commitment. The reporting of performance by results and outcomes improves accountability and assists stakeholders to readily measure how the organisation has performed against its preset goals and stated objectives. In turn, knowledge of how well the organisation is performing is an essential component in developing strategy and policies to meet the organisation's aims.
3. The introduction of RBM across a large, complex and high profile organisation represents a significant task. The 2004-2005 biennium is the first period for which WFP has fully implemented results based programming and reporting. We have therefore carried out a two-stage examination: to review in this report the framework established for results-based reporting; with a second assessment of the effectiveness of the application of the RBM techniques to operations, drawing on our field visits in the 2006-2007 biennium.
4. In his opening remarks to the Annual Session of the 2005 Executive Board, the Executive Director reported that results based management had been widely implemented with 85 per cent of all new projects having indicators that would help measurement of the outcomes. The current RBM framework

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progressed from 2003 when the Executive Director saw RBM as one of the most important developments for WFP in the initial Orientation Guide to RBM. The Executive Board in a number of subsequent reports has authorised the introduction of RBM as the most effective methodology by which the Programme could demonstrate its progress in achievement of the core programme goal and the related strategic objectives.

5. This executive commitment to the introduction of results based management is a prerequisite for effective implementation of RBM and the consequential changes to management practices throughout the organisation. The expected benefits of the RBM initiative include:
  - Helping WFP to plan its activities with a clearer understanding of what it is aiming to achieve;
  - Forging closer relations with partners to accomplish the objectives; and
  - Monitoring performance to assess if plans and strategy are working (Orientation Guide to RBM 2003).
6. Based on our examination, we conclude that the RBM framework provides a sound basis for the ongoing development of RBM, with potential for organisation-wide support extended to partner organisations. The framework encompasses interlinked performance assessment against the outcomes and results of the Programme's activities; and comprehensive coverage of significant areas of work in the organisation, including management and support functions.
7. There remains scope, however, for framework improvement through more cost effective collection of reliable data against which performance can be assessed over a timeframe closely related to the programmatic activity; confirmation of the extent to which the framework meets the needs of stakeholders; and greater balance between effectiveness and efficiency measures.
8. This report makes seven recommendations to strengthen the RBM framework, in order to:
  - Incorporate joint outcomes with implementing partners into the results based management framework where possible;
  - Secure systematic feedback from recipient and donor countries;
  - Develop the reporting of expenditure against objectives;
  - Better incorporate results based management into WINGS and COMPAS;
  - Relate results achieved to planned timescales;

- Focus the work of the Internal Evaluation Committee on the development and importance of results based management;
  - Support performance indicators with cost effective data systems.
9. In recognition of the development of the RBM framework, the Secretariat plans to apply results based management techniques throughout the organisation by embedding the results-focussed approach into standard operational activity; and by decentralising existing support for RBM closer to divisional and field operations.
10. The second part of our audit review will look at the effectiveness of the initiative to “mainstream” RBM processes throughout the Programme, examining the performance indicators themselves, the impact on country office accountability, and the extent of training and decentralised support for the results-based approach, drawing on findings from our field visits in the biennium. We will present this further report as part of our programme of work for 2006-2007.

## SCOPE OF OUR REVIEW

- *Overview of the audit examination*
- *The sources of evidence on which we have based our findings*

11. In our audit planning paper provided to the Executive Board in January 2005 (WFP/EB.1/2005/5-D), we noted that results based management was a major initiative aimed to the enhancement of the monitoring and reporting of WFP activity organisation-wide: providing direction and accountability in financial management and offering improvements in the quality of governance that can be achieved. We therefore undertook to consider the appropriateness of the methodology employed and the effectiveness of the roll-out procedures; and have now carried out an initial examination of the structure and effectiveness of WFP’s system for monitoring and reporting results, with the aim of identifying any areas where improvements may be needed if RBM is to deliver the outcomes sought by the Programme and the Executive Board.
12. We reviewed the framework and procedures set up to monitor and report results in the light of challenges highlighted in the first Annual Report of Performance 2004 provided to the June 2005 Executive Board. Our examination assessed the framework for RBM against well-established principles for effective performance information systems in the public sector.

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13. We looked at the documentary support for RBM provided through the Programme's Intranet; and considered the establishment of objectives and performance indicators in strategic and biennial plans. We examined the first Performance Report under RBM and interviewed a cross-section of WFP staff, covering managerial grades involved in the results based management initiative.

## INTRODUCTION AND EVOLUTION

- *The structure and context of results based management*
- *Assessment of the first Annual Report of Performance*

14. WFP first committed itself to implementing results based management in 1997, with the aim of having a system in place by 2004. This is being carried forward using three key components: the Strategic Plan, which looks ahead four years and is updated every two years; the Biennial Management Plan; and the Annual Performance Report.
15. In 2004, the UN Joint Inspection Unit (JIU) completed a review of the implementation of RBM across UN organisations (JIU/REP/2004/8); drawing on experiences from more than ten UN organisations, including WFP. The JIU prepared a list of nine critical success factors against which organisations could themselves assess their progress towards the development of RBM. At the time of our review, a consultant assessment of WFP progress made against the JIU criteria had concluded that WFP now manages for results having introduced the procedures and systems to achieve the criteria. As a result, WFP had established the necessary framework for results-based management and had advanced to a 'continuous learning' phase.
16. In its Strategic Plan for 2006 – 2009 (WFP/EB.A/2005/5-A/Rev.1, executive summary), WFP defined five long-term strategic objectives against which achievement is to be assessed in annual reports of performance, by measuring progress against performance indicators for each strategic objective and seven management objectives. A periodically updated indicator compendium provides technical guidance and detailed specifications for performance indicators, with respective targets that set out the results WFP intends to accomplish over the four-year period covered by the Strategic Plan.

17. The subsequent Biennial Management Plan for 2006-2007 (WFP/EB.2/2005/5-A/1) acknowledged that WFP was not yet in a position to provide robust and systematic evidence of results achieved in its programmes; and that monitoring and analysis of efficiency and effectiveness need further improvement. The continuation of the efforts to embed RBM thinking and processes into WFP are intended to ensure that the organisation is well positioned to address this weakness on a long-term basis.

### **Annual Performance Reporting**

18. The first Annual Report of Performance (WFP/EB.A/2005/4), the latest available at the time of our audit, was provided to the June 2005 Executive Board to monitor and report on annual performance, and represented an important step forward in reporting from a results-based management perspective. The report was also the first to detail outcome-level results for the strategic priorities and achievements against each of the management priorities.
19. Against Management Priority 3 - to strengthen WFP's capacity to manage and report on results - the Secretariat had set a 2004 target to adapt all management processes and conduct semi-annual performance reviews. The Performance Report recorded that 81 percent of units had achieved this target with 19 percent of units finding implementation difficult and not completing the cycle. The Performance Report indicated that overall, more than 70 percent of the performance indicator targets aimed at improving organisational weaknesses and strengthening operational effectiveness were either met or exceeded in 2004.
20. The Performance Report concluded that these initial attempts to measure and describe outcomes based on baselines, follow-up surveys and the standardised project reports, indicated the need for further testing of indicators and refinement of performance measurement and reporting.
21. We found that the Annual Performance Report, identified by WFP as the major accountability tool for the Executive Board within the new framework of RBM arrangements, provided a comprehensive and analytical record of WFP achievements in 2004 according to the priorities defined in the Strategic Plan 2004–2007 and the Biennial Management Plan 2004–2005.

### **Mainstreaming initiative**

22. In recognition of the initial development of RBM procedures, the Secretariat plans to mainstream results based management throughout the organisation by embedding the techniques into the standard operational activity and moving the existing support for RBM closer to divisional and field operations. In support of the mainstreaming approach, the consultant had outlined a road map for WFP to complete outstanding activities and introduce mainstreaming organisation-wide.



23. There remains a risk however that a move away from a formal central support function could:
- Diminish the importance of the result-based approach amongst managers and stakeholders; and
  - Restrict the continuous improvement of procedures to collect baseline information, develop effective performance indicators, and enhance monitoring systems.
24. In view of this risk and of the importance of the mainstream initiative to the sustainability of results based techniques, we plan to review the success of the road map approach during our field visits throughout the 2006-2007 biennium.
25. By more effectively monitoring progress against agreed sets of objectives, we believe RBM offers potential for improved efficiency and effectiveness as well as additional transparency in its reporting structure. A robust RBM process:
- Establishes overall objectives for programmes;
  - Defines outcomes to be achieved in order to realise those objectives;
  - Specifies the outputs and activities necessary to deliver the outcomes;
  - Sets the resource inputs required to deliver activities; and
  - Establishes performance indicators to measure progress towards the outcomes.

### **Staff Training**

26. The implementation of major organisational change requires substantial investment in training and support to staff. It is important that staff at all levels of an organisation understand the benefits of change; are given an opportunity to come to terms with that change; and are given specific training to help them implement the changes successfully. Such support needs to be provided to all staff affected, through a variety of methods including induction training for new entrants.
27. Furthermore, establishing sound performance indicators and baselines is a difficult task requiring agreed criteria against which to make assessments of performance. WFP is still piloting specific indicators to measure progress against individual objectives and is developing procedures to ensure the timely supply of comprehensive baseline data.
28. The adequacy of training and the assessment of the relevance, reliability and verifiability of performance indicators are most effectively considered in the field. We therefore plan to report on these aspects following our programme of field visits during 2006-2007.

# THE FRAMEWORK FOR MONITORING AND REPORTING RESULTS

*Audit review of the framework supporting the development of results based management and consideration of progress to date against six well - established key criteria covering the FABRIC of a performance information system, namely:*

- *Focus*
- *Appropriateness*
- *Balance*
- *Robustness*
- *Integration*
- *Cost effectiveness*

29. WFP's Results Based Management Division (OEDR) is responsible for establishing a sustainable RBM system; the consolidation of performance-based management and accountability reporting functions; and training and assisting country offices to conduct baseline and follow-up studies. It has a budget of some US\$3.5 million in 2006-2007 (WFP/EB.2/2005/5-A/1 paragraph 231).
30. Putting performance management into place in an organisation involves more than producing a set of high quality measures. The measures must be set in the context of the organisation; the results of the measures followed through; and the system itself evaluated.
31. In order to assess progress towards the achievement of a sustainable system to consolidate performance management and accountability, we reviewed the arrangements against six key criteria to establish whether the systems were:
- FOCUSSED - on WFP's aims and objectives;
  - APPROPRIATE - for management and operational requirements;
  - BALANCED - to cover all significant areas of work, and both financial and non-financial measures;
  - ROBUST - drawing on sufficient and reliable information;
  - INTEGRATED - into the business planning and management processes; and
  - COST-EFFECTIVE – to ensure that the resources involved are proportionate to the benefits obtained.

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32. Within these criteria, the timeliness and completeness of data and reporting in the implementation of performance information systems is highly important, and we will look further at this aspect in the second part of our review of results based management in operation in the field.
33. These criteria for designing effective performance information systems are set out in more depth at Annex 1. This framework was developed for use in the United Kingdom public sector by the National Audit Office in partnership with the Treasury, Cabinet Office, the Audit Commission and the Office for National Statistics.
34. WFP have recognised that evaluation is an important and critical accountability tool in RBM systems, providing the means to learn lessons from experience. In assessing WFP's RBM system against the FABRIC criteria, we also took account of evaluation work carried out by WFP's Office of Evaluation and reported in the Annual Performance Report for 2004, issued for the Executive Board in June 2005.

#### **Focus on WFP's aims and objectives**

35. The Programme has concentrated on developing measures in the form of performance indicators against each of its strategic objectives, major programme areas and project level, which serves to focus WFP's work and inform Board members and other stakeholders of progress in meeting agreed aims and objectives. Reports to the General Assembly by the United Nations Office of Internal Oversight Services and the Joint Inspection Unit on the implementation of results based budgeting in the United Nations centrally have emphasised the importance of establishing logical links between the formulations of objectives; expected accomplishments and indicators (JIU/REP/2004/6).
36. We therefore **welcome** the early development of a logical linkage and mapping of overarching Millennium Goals to WFP's strategic goals in the Strategic Plans, measured through the management objectives. We consider the introduction of such interlinked assessment criteria to be a sound basis for effective performance assessment and organisation-wide support extended to partner organisations.
37. WFP however operates in many difficult environments with humanitarian objectives against which the measurement of achievement can be extremely challenging. The first Performance Report evaluated the complex Sudan emergency, recommending a review of the first strategic priority to save lives in crisis situations if the measurement of results against this priority is to be made solely on the extent of WFP food assistance.

38. Measures over which the organisation has direct control of circumstances provide a ready and acceptable means of performance assessment. Organisations such as the WFP however, must rely on recipient and donor countries' support and operate jointly with United Nations organisations or other implementing partners. As indicated in the results matrix of the 2006-2009 Strategic Plan, all outcomes are contingent on complementary outputs achieved by WFP's partners, for example water, shelter, extension of agriculture, medicine and teaching.
39. Measures of outcomes which recognise this reliance on external partnerships can support a more comprehensive evaluation of the effectiveness of programmes and activities.

*Recommendation 1: We encourage WFP wherever possible to incorporate joint outcomes with implementing partners into the RBM framework, for example through integration of development projects into national poverty reduction strategies and encouragement of joint United Nations' strategies to accomplish the Millennium Goals.*

#### **Appropriateness for management and operational requirements**

40. An effective performance measurement system is one that is appropriate to the needs of the users and the organisation. An appropriate system needs to provide all stakeholders with the right information in a clear format in a timely fashion:
- Managers generally require systems that provide up-to-date monitoring of results to enable appropriate action to be taken to promptly address shortfalls against performance timeframes;
  - Beneficiaries may require immediate action to resolve delays in the supply of assistance; and
  - Donors may require periodic reports to confirm progress against project aims.
41. Results based management initiatives can benefit from assessment of the extent to which existing systems are meeting the needs of stakeholders. The first Performance Report on results based measurement was broadly welcomed by the Executive Board as a significant step forward. We consider the report represented an important first step in presenting performance results. As such, a reasonable test of the appropriateness of the arrangements is how stakeholders including Board Members regard the usefulness of the information produced.

42. In light of feedback and experience generally, WFP has continued to refine and develop its approach to assessment and reporting - most easily demonstrated by comparison of the Biennial Plans for 2004-2005 and 2006-2007. For the five strategic objectives, the Biennium Plan 2006-2007 provides 54 outputs, outcomes and performance indicators compared with 46 for the Biennial Plan 2004-2005. The 2006-2007 Plan encompasses 46 objectives, results and performance indicators to assist assessment of progress against the seven management objectives, compared with 576 in the 2004-2005 Plan, which included detailed assessment of Regional Bureaux and management activities.
43. Of the sixteen indicators measuring performance against strategic objectives, the Strategic Plan for 2006-2009 used the same four indicators to assess progress against more than one objective, thus limiting the requirement for collection of results by approximately half. We **welcome** the continuing rationalisation and reduction in performance indicators, which should assist in focussing attention on key criteria.
44. We **encourage** WFP to consider the introduction of exception reporting for progress reports where significant indicators are required to highlight targets which have not been met or which have been substantially exceeded; with the provision of explanations and proposals for corrective action.

***Recommendation 2:** We encourage the Secretariat to put in place structured procedures to obtain systematic feedback from recipient and donor countries on their level of satisfaction with the way WFP is reporting on its results.*

### **Balance and comprehensiveness of the system**

45. Effective performance measurement should be comprehensive, to cover all significant areas of the organisation's work, and balanced in addressing both financial and non-financial measures. Economy is measured by reference to the resource costs of inputs provided, such as staff and commodities. Efficiency measures look at whether maximum outputs are achieved for those inputs. Effectiveness measures identify whether outputs lead to the desired outcomes.
46. WFP's current measures are comprehensive to the extent that they cover all significant areas of work in the organisation, including management and support functions. However, in relation to resources and inputs, there has been a lack of balance between effectiveness and efficiency measures.

47. The Performance Report explained that the only tool available to attribute operational expenditure to strategic objectives (then termed priorities) was the allocation of eighteen classification codes to specific strategic priorities. Staff costs in particular are not easily identifiable at project level in Headquarters and country offices, although there are examples in WFP of staff time recording practices which could form the basis for attributing staff costs to projects. The extension of the recording of the costs of inputs using existing information sources or readily available time recording processes would enhance the cost-effective and balanced reporting of efficiency indicators.

***Recommendation 3: We recommend that the Secretariat maintains its efforts to develop a suitable resource monitoring methodology to allow effective reporting of expenditure against objectives throughout the Programme.***

### **Robustness**

48. In the Strategic Plan for 2006-2009, a results matrix sets out eight different output performance indicators against which progress on the five strategic priorities will be measured. Three of these indicators require reliable numbers of actual beneficiaries receiving WFP food assistance by gender and project or beneficiary category.
49. Robust performance reporting is clearly dependent on the accurate collection of reliable data. Our earlier external audit reports in 2005 have already commented on weaknesses in the existing WFP accounting system, WINGS (WFP/EB.A/2005/6-B/1/Rev.1 ), which the Secretariat is preparing to upgrade, and on delayed reporting in COMPAS, WFP's food tracking software (WFP/EB.1/2006/6-B/1).
50. In our sixteen field visits during our audit of the 2004-2005 biennium, we visited two emergency locations where we were unable to fully substantiate the reliability of the methodologies of assessing reported beneficiary numbers, in part because of the priority to feed hungry people in the areas concerned and the absence of fully-reliable audit trails of the beneficiaries supported.
51. The Annual Performance Report also acknowledged the existence of such difficulties, recognising incomplete or inconsistent project data for quantitative assessment of project performance as a major restraint. 31 evaluations completed by WFP in 2004 reported generally weak monitoring and evaluation systems, which were not generating the data needed to systematically follow and assess the progress of operations towards stated outputs and outcomes. Inconsistencies in the way food needs, inputs and outputs were being calculated, accounted for, and tracked were already noted at the beginning of the reporting chain.

52. Accordingly we consider the robustness of the framework and the information on which performance is assessed to be a key risk to the ongoing development of results based management.

***Recommendation 4: As part of the continuing development of an integrated financial and budgetary management accounting system, we encourage the Secretariat to consider the prioritisation necessary for reporting under results based management in the ongoing development of WINGS and COMPAS.***

### **Integration with business and management processes**

53. A performance measurement system is most effective if closely integrated with key planning cycles and evaluation activities. Effective performance measurement can assist the evaluation of whether programme activities enable efficient annual assessment of results. Best practice would require the quality baseline information against which performance is to be measured to be predetermined at the start of each planning cycle.
54. Emergency operations consumed the most significant resource input in 2004-2005, accounting for more than half WFP's programme expenditure. Despite the significance of this programmatic activity, EMOPS can be the activity least integrated with other business processes, since under emergency conditions, project requirements and timescales can change rapidly. Such changes can hinder preset performance measures, which may be linked to differing management timeframes not directly related to project progress.
55. The Annual Performance Report recognised that the timeframes of country programmes did not coincide with the reporting framework of results based management, creating difficulty in the effective collection of nutrition data related to Strategic Priority 3 - to support improved nutrition and health status of children, mothers and other vulnerable people. The report found an unquantified 'relatively small' proportion of country offices reporting progress against baselines. Country programmes that began prior to the adoption of RBM did not always have capacity to capture measurable results and therefore relied on monitoring data to report outcomes.
56. We endorse therefore the establishment of the Internal Evaluation Committee in 2006, the aims of which are to contribute to ensuring that programme or policy improvements are properly reflected in the design of WFP-supported programmes, projects, or operations; and to enhance coordination between Headquarters and the Regional Bureaux with regard to decentralised evaluations (ED2006/01).

***Recommendation 5:*** We recommend that, as part of improving performance monitoring generally, the Secretariat maintains efforts to match the results of performance assessment to the timeframe of projects or programmes on which reporting is based.

***Recommendation 6:*** We recommend that the Secretariat ensures that the Internal Evaluation Committee improves the integration of assessment, programming and monitoring in order to strengthen the reliability of performance information.

### **Cost effectiveness**

57. In 2005, the Office of Results Based Measurement distributed on the Intranet a checklist aimed at assisting WFP offices and regional bureaux to determine whether a planned project sufficiently reflected the RBM approach. The checklist required measurable and achievable targets for each performance indicator but omitted any reference to consideration of cost-effectiveness in the design of performance indicators.
58. Performance indicators should generally be based on information and data which can be easily collected and appraised at least annually or over a timeframe related to the programme activity. For maximum cost effectiveness, indicators would be measured without additional special costs, using data that is already collected as part of the WFP monitoring procedures.
59. The enhancement of the technical content of performance measurement has resulted in WFP placing increasing reliance on joint assessments with implementing partners. For example, WFP and three non-governmental organisations in the Consortium for Southern Africa Food Security Emergency completed a complex analysis of household vulnerability and the impact of food aid, comprising three surveys of six countries in the period 2003-2004. At the time of audit, the consortium planned a fourth survey, with six-monthly follow-ups thereafter.

***Recommendation 7:*** We recommend that wherever possible the Secretariat should use performance indicators that are supportable by systems of data collection which already exist, or by data that can be cost effectively gathered.



## Conclusions

60. From our initial assessment, we conclude that the framework for implementation of results based management that has been established by the Secretariat provides a sound basis for the ongoing development of RBM, with a strong logical linkage and mapping of overarching Millennium Goals to the strategic goals in WFP's Strategic Plans, and comprehensive coverage of significant areas of work in the organisation, including management and support functions.
61. We believe there remains scope for improvement through:
  - confirmation of the extent to which the framework meets the needs of stakeholders;
  - greater balance between effectiveness and efficiency measures; and
  - cost-effective collection of reliable data against which performance can be assessed.
62. As part of our work for 2006-2007, we will review and report on how RBM is being embedded in the organisation and its impact on accountability in the field.

## ANNEX 1

## CHECKLIST FOR PERFORMANCE INFORMATION SYSTEMS

## The FABRIC criteria

The performance information system should be ...

|   |   |
|---|---|
| <p><b>F</b>ocused</p> <ul style="list-style-type: none"> <li>• Why is the information being collected?</li> <li>• Is the performance information focussed on the core aims and objectives of the organisation?</li> <li>• What actions could the performance information provoke management to take? (If the answer is None, then do not collect the information.)</li> </ul> | <p><b>R</b>obust</p> <ul style="list-style-type: none"> <li>• Can the system survive changes in personnel and changes in the structure of the organisation?</li> <li>• Are there any key people without whom the performance information system could not survive?</li> </ul>   |
| <p><b>A</b>ppropriate</p> <ul style="list-style-type: none"> <li>• Do stakeholders receive the performance information they need?</li> <li>• Is it the right information presented in the right way for each group of users?</li> </ul>   | <p><b>I</b>ntegrated</p> <ul style="list-style-type: none"> <li>• Are the results of the performance information system monitored and used as part of the business planning and management process?</li> <li>• Is there consistent performance information of all levels of the organisation?</li> <li>• Do people within the organisation 'own' the system? Do they take notice of the results and use them? Did they contribute to its design?</li> </ul> |
| <p><b>B</b>alanced</p> <ul style="list-style-type: none"> <li>• Do measures cover all significant areas of work in the organisation?</li> <li>• Are both financial and non-financial measures collected?</li> <li>• Are indicators of future performance included as well as measures of past results?</li> </ul>   | <p><b>C</b>ost effective</p> <ul style="list-style-type: none"> <li>• Are the resources put into collecting performance information proportionate to the benefit for the organisation?</li> <li>• What is the actual cost to the organisation of the performance information? (Including the burden of form filling and time spent reviewing the information.)</li> </ul>   |

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