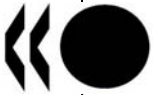


For Official Use

DCD/DIR(2004)11



Organisation de Coopération et de Développement Economiques
Organisation for Economic Co-operation and Development

13-May-2004

English - Or. English

DEVELOPMENT CO-OPERATION DIRECTORATE

**DCD/DIR(2004)11
For Official Use**

**ASSESSMENT FRAMEWORK FOR COVERAGE OF ENVIRONMENTAL ACTION IN DAC PEER
REVIEWS**

Unclassified

Contact: Mr. Henrik Hammargren
Tel: (33-1) 45 24 99 15; Fax: (33-1) 44 30 61 44;
E-mail: henrik.hammargren@oecd.org

JT00164151

Document complet disponible sur OLIS dans son format d'origine
Complete document available on OLIS in its original format

English - Or. English



ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

DIRECTION DE LA COOPERATION POUR LE DEVELOPPEMENT
DEVELOPMENT CO-OPERATION DIRECTORATELe Directeur
The Director

DCD/DIR(2004)11

13 May 2004

To: DAC Heads of Delegation

Madam, Sir,

At the DAC meeting 16 March 2004 it was agreed that the Secretariat should proceed with an incremental approach to broaden the coverage of humanitarian action in DAC Peer Reviews. This approach includes; the development of an assessment framework for humanitarian action based on the GHD principles; expanded coverage of humanitarian action in the 2004 Peer Reviews of Norway and Australia; and a follow-up in a DAC meeting in January 2005 in which DAC, based on the experience from the two reviews, would decide on future action.

This draft framework is the product of discussions April 6 with representatives from the DAC Network on Development Evaluation, UN-OCHA, the GHD Implementation Group, ODI-Humanitarian Policy Group and delegates from the two countries under review 2004, Australia and Norway.

This draft is circulated for comments by 28 May 2004. Subject to comments, the framework will be used until further notice. If there are comments on the draft which would, in the opinion of the Chair, change the substance of the document, a discussion will be arranged at a future DAC meeting before the framework is used.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Michael Roeskau'. The signature is stylized and cursive.

Michael Roeskau

TABLE OF CONTENTS

CHAPTER 1 RATIONALE – TOWARDS GOOD HUMANITARIAN DONORSHIP.....	4
CHAPTER 2 ASSESSMENT OF HUMANITARIAN ACTION IN THE DAC PEER REVIEW PROCESS.....	6
CHAPTER 3 ASSESSMENT OF HUMANITARIAN ACTION IN THE PEER REVIEW	10
ANNEX A PRINCIPLES AND GOOD PRACTICE OF HUMANITARIAN DONORSHIP	13

CHAPTER 1

RATIONALE – TOWARDS GOOD HUMANITARIAN DONORSHIP

1. Since 1990 Humanitarian Action has grown as a share of Official Development Assistance (ODA) from 3% to 10%. Still, humanitarian action is far from adequate to meet global humanitarian needs and donors have become increasingly concerned about both the quality and quantity of efforts to respond to crises.

2. In 2002, donors involved in financing humanitarian action agreed to launch the “*Humanitarian Financing Work Program*”. The objectives of this program was to recommend ways to reform and strengthen systems for identifying humanitarian needs, and prioritize and allocate funds more efficiently to meet the needs. The Humanitarian Financing Work Program resulted in three major studies on Humanitarian Action which were formally launched at ECOSOC in 2003 and later served as the basis of the Stockholm Conference on Good Humanitarian Donorship.

3. In June 2003, the largest official humanitarian donors and a number of major humanitarian organisations met in Stockholm and agreed on measures to strengthen co-operation, coherence and efficiency in the planning and delivery of humanitarian aid. The meeting resulted in the endorsement of Principles and Good Practice of Humanitarian Donorship.¹ Participants at the meeting agreed to approach the DAC to become involved in developing good humanitarian donorship (GHD). Emphasising the importance of peer reviews of humanitarian action, the donors decided to invite DAC to consider ways to significantly strengthen the coverage of humanitarian action in existing and/or complementary peer reviews. An informal implementation group based in Geneva was established with the objective of effectively pursuing the implementation plan. At a DAC meeting in March 16 2004, it was decided that DAC would engage in an active role in pursuing Good Humanitarian Donorship.²

4. The DAC functions as a forum where bilateral donors come together to exchange experience and address issues of common interest or concern. Its overarching objective is the continuous improvement of member efforts in all areas of development assistance through exchanging best practices and promoting co-ordination and collaboration among members. In order to promote the process of learning, the DAC periodically undertakes reviews and assessments of all member development co-operation systems. Recommendations and suggestions for improvement are proposed, and follow-up is conducted to ensure that lessons are translated into improvements in the practices of DAC members’ development co-operation programmes and policies.

¹ The Principles (Annex A) and the Implementation Plan were endorsed by: Australia, Belgium, Canada, Denmark, the European Commission, Finland, France, Germany, Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden, Switzerland, the United Kingdom and United States of America.

² It was agreed that the Secretariat should proceed with an incremental approach to broaden the coverage of humanitarian action in DAC Peer Reviews. This approach will include; 1) Development of an assessment framework for humanitarian action based on the GHD principles; 2) Expanded coverage of humanitarian action in the 2004 Peer Reviews of Norway and Australia; 3) The methodology and experience from the two reviews shall be followed up in a discussion in DAC in January 2005. The DAC will then decide on future action.

In order to discuss how the Principles and Good Practice of Humanitarian Donorship could be translated in to a tool for DAC Peer Reviews the Secretariat organised a meeting on developing an assessment framework to be used in two Peer Reviews in 2004. The meeting included representatives from the DAC Network on Development Evaluation, UN-OCHA, the GHD Implementation Group, ODI-Humanitarian Policy Group and delegates from the two countries under review 2004, Australia and Norway.

5. Implementing the GHD agenda will provide a methodology to identify and establish good practices for Humanitarian Action and it will serve as the basis for harmonisation in this field. Harmonisation is a crucial part of making Humanitarian Action more effective and transparent, as is the work on harmonisation within development cooperation. In a humanitarian context, harmonisation means donors act together to agree on a common definition and policies based on recognised international principles, and to the extent possible, harmonise administrative procedures such as reporting and management requirements. GHD also provides a tool for “alignment” meaning that donors should provide Humanitarian Action in accordance with internationally recognised principles of humanity, impartiality, neutrality and independence and respecting International Humanitarian Law.

6. This document details an assessment framework for humanitarian action coverage in the DAC Peer Reviews and is divided in to four Chapters. Chapter 2 outlines the process of how Humanitarian Action will be treated in the Peer Review process. Chapter 3 presents questions related to GHD to be covered by the Peer Review.

CHAPTER 2

ASSESSMENT OF HUMANITARIAN ACTION IN THE DAC PEER REVIEW PROCESS

2.1 Goals and strategic approach of DAC Peer Reviews

7. The objectives of the DAC Peer Reviews are to:
 - Monitor Member's development co-operation policies and programmes, and analyse their effectiveness, inputs, outputs and results;
 - Assist in improving individual and collective aid performance in both qualitative and quantitative terms;
 - Provide comparative reporting and credible analysis for wider publics in OECD countries and the international community ;
 - Share and foster co-ordination.
8. In relation to Humanitarian Action the DAC Peer Review shall:
 - Monitor the Member's implementation of the GHD principles and practices;
 - Monitor issues of transition from humanitarian action to development activities;
 - Identify ongoing and emerging themes of key policy interest;
 - Collect and analyse data;
 - Assess the efficiency and effectiveness of policies and programmes, also in the light of coherence with development cooperation and non-aid policies;

2.2 Challenges

9. The comparative advantage of DAC Peer Reviews rests of the policy level, and the strengths of the Peer Review procedure comes from its collective learning methodology and systematic approach building on common recognised principles. The Peer Review can address GHD perspectives on both an individual donor level and a collective system level.
10. One of the main objectives of GHD is to provide funding in accordance to need. Needs assessments should provide the platform for establishing priorities. When assessing this central principle it should however be recognised that the tools for a common methodology for needs assessments are being developed and that no internationally accepted system is currently in place.

11. Humanitarian principles are not the sole driver, and sometimes not the main driver, of donor decisions on financing humanitarian action. Whilst needs play an important role, other factors influence and sometimes dominate the decisions that drive allocations of humanitarian financing. Humanitarian principles can be compromised by competing and incoherent domestic and foreign policy priorities. A systematic Peer Review methodology could assist in identifying issues of policy coherence, as well as the linkages and logic of domestic policies that have a positive or negative impact on decisions and delivery of Humanitarian Action. Issues such as monitoring the extent to which humanitarian principles are respected in the delivery of humanitarian aid could, however, be difficult to cover by the Peer Review methodology but can to some extent be observed by focusing on patterns of funding and the willingness to provide un-earmarked financial support.

12. It should be recognised that some issues relating to the effectiveness of Humanitarian Action can not be addressed from an individual perspective. However, by conducting a joint country field assessment of the five countries under review during one year for example, issues of coordination and participation in developing Common Humanitarian Action Plans (CHAP) and contributions to multilateral programmes through the Consolidated Appeal Process, (CAP) can be assessed.

2.3 The Peer Review process

13. The following should be viewed as additional points to DAC practices on the preparation of DAC Reviews and as a reference on how GHD should be incorporated in the process of the reviews.

Guiding principles

14. The main guiding principle for assessment of Humanitarian Action in Peer Reviews is the document "*Principles and Good Practice of Humanitarian Donorship*".

15. Other relevant principles and guidelines which could add depth on related issues are; UN GA Resolution 46/182; the Sphere standards; the Red Cross and NGO Code of Conduct; and the 2001 DAC guidelines "*Helping Prevent Violent Conflict*".

The frequency of the Reviews and the Scope of coverage

16. DAC Members are reviewed at agreed intervals. The Secretariat annually performs 4-5 Peer Reviews and one joint country assessment (JCA). Recognising the different roles of donors in financing humanitarian action, it is assumed that the time and focus assigned to each country will vary. Overall the same format will be applied to ensure treatment of the issues covered by GHD and to enable broad comparisons among different Members' programmes.

17. Decision-making and responsibilities regarding financing humanitarian activities embraces several arms of government including the Ministry of Foreign Affairs, Ministry of Defence, Ministry of Immigration, Ministry of Finance, Embassies, Development Cooperation Agencies and possibly national humanitarian rapid response mechanisms. The assessment of donors' Humanitarian Action shall consequently take a "whole-of-government" approach to ensure full coverage of the decision and policy making architecture.

The Review Team

18. The Secretariat, in consultation with the DAC, designates two Committee member countries as Examiners for each Peer Review. One Administrator from the Secretariat is appointed Team Leader for the Review and the examiners then work together with the Secretariat to prepare and conduct the Review. Recognising the strain GHD might add to the workload of the Team Leader and for the purpose of

ensuring relevant humanitarian proficiency in the review team, an Administrator with specific humanitarian expertise shall assist the Peer Review Team. The role of a specialist responsible for Humanitarian Action within the Peer Review is outlined in Chapter 5.

The Peer Review report

19. Recognising the importance of reviews maintaining a comprehensive format, Humanitarian Action shall be integrated under relevant headings throughout the Peer Review report. Findings relevant only to Humanitarian Action may be presented under a separate subheading. The methodology of how the GHD principles are translated into items for review is detailed in Chapter 3 of this note and the Peer Review chapters below indicate how and where Humanitarian Action can be addressed:

Part 1.	Main Findings and Recommendations	
Part 2.	Chapter 1.	Strategic Foundations and New Orientations
	Chapter 2.	Aid Volume, Channels and Allocations
	Chapter 3.	Main Sectors and Cross Cutting Issues
	Chapter 4.	Policy Coherence for Development
	Chapter 5.	Organisation and Management
	Chapter 6.	Country Operations

20. Tables on Humanitarian Action can be added if relevant.

Humanitarian Field Visits

21. To understand how policies are implemented and to focus on generic or systemic issues, one or two field visits are normally included in a Peer Review. The country under review selects the countries to be visited. Based on past experience, the countries chosen are not likely to be relevant to the humanitarian aspect of the review. A separate field visit for a humanitarian assessment or alternatively a joint humanitarian field visit for the countries under review during the year is therefore considered appropriate.

22. A joint approach whereby several donors are reviewed in one field visit could be one way to address both individual donor issues and include aspects of coordination at a system level. The Secretariat could propose a country or crisis relevant to all countries under review during the Peer Review year, and conduct a field visit during the first quarter of the year allowing findings to be incorporated in all reviews for that year.

23. To ensure inclusion and coverage of relevant actors, implementing agencies and beneficiaries, the field visits should be planned in consultation with key partners i.e. OCHA, ICRC, the Resident or Humanitarian Co-ordinator and representatives of the Inter-Agency Standing Committee (IASC).

The visit to the Capital of the country under review

24. The visit to the capital constitutes the main policy dialogue opportunity for the Review Team. Donors differ greatly in how their humanitarian portfolio is managed. The assessment of Humanitarian Action shall hence include a “whole-of-government” approach. The humanitarian aid architecture of the

country under review is identified through the questionnaire. Based on the responses the humanitarian Administrator shall brief the Team Leader coordinating the visit and suggest a relevant approach, i.e. lead issues, appropriate questions.

Covering Humanitarian Action in the DAC Peer Review meeting

25. The Peer Review meeting in Paris consists of comprehensive discussions on the issues identified in the draft Peer Review documents over the period of one day. Humanitarian Action will constitute one item on the agenda addressing the key humanitarian issues identified by the review. However, the time restraints of these meetings will only allow for a limited discussion. Given that humanitarian actors are not typically represented at Peer Review meetings, a separate meeting inviting concerned actors could be arranged at the discretion of the donor under review. This meeting could either be held as an individual session in advance of the DAC meeting or be held annually after the individual Peer Reviews and focus on the findings and recommendations of the joint country assessment and of the individual reviews.

CHAPTER 3

ASSESSMENT OF HUMANITARIAN ACTION IN THE PEER REVIEW

26. Good Humanitarian Donorship builds on the implementation of the 23 paragraphs included in “*The Principles and Good Practice of Humanitarian Donorship*”. These principles should be read as a whole, recognising that some can be immediately acted upon while others may take more time and investment to achieve. To simplify the tool for assessing the implementation of Humanitarian Action the principles have been grouped under four headings.

1. **Humanitarian Policies**, embracing definitions, objectives, general principles and relation to development strategies.³
2. **Funding**, including priority setting, financial planning, predictability, flexibility and issues of increased un-earmarking of financial contributions.⁴
3. **Promotion of Standards and enhanced implementation**, focusing on the promotion of international guidelines and principles on humanitarian action, ensuring conformity with International Humanitarian Law and humanitarian guidelines and principles.⁵
4. **Learning and Accountability**, covering transparency in reporting and systems for evaluation and learning.⁶

27. These four headings are presented in separate sections below with questions relevant to the GHD principles:

Section One - Humanitarian Policies

- a) How and by what instance are the objectives of humanitarian action defined by the government under review? What type of actions can be covered by the definition?
- b) To what extent do the policy/policies reflect a commitment to respect the following:
 - i) Legal commitments under International Humanitarian Law (IHL) and other relevant bodies of law.⁷

³ “The principles and Good Practice of Humanitarian Donorship”, Paragraphs 1, 2, 3, 4, 5, 6, 7, 8, 9, 10

⁴ “The principles and Good Practice of Humanitarian Donorship”, Paragraphs 5, 6, 11, 12, 13, 14

⁵ “The principles and Good Practice of Humanitarian Donorship”, Paragraphs 14, 15, 16, 17, 18, 19, 20

⁶ “The principles and Good Practice of Humanitarian Donorship”, Paragraphs 7, 21, 22, 23

⁷ International Humanitarian Law (IHL) is the body of rules which, in wartime, protects people who are not or are no longer participating in hostilities. Its central purpose is to limit and prevent human suffering in times of armed conflict. The four Geneva Conventions of 1949 and their two Additional Protocols of 1977 constitutes the principal instruments of humanitarian law.

- ii) the core humanitarian principles of humanity and impartiality.
- iii) the requirement of humanitarian organisations to maintain a position of neutrality in relation to a given conflict or political dispute; and more generally the requirement to maintain the independence of humanitarian action from other policy agendas?
- c) Do the existing policy/policies ensure a system that encourages flexible funding in relation to humanitarian needs?
- d) Do the existing policy/policies ensure a system that promotes timely funding?
- e) Do the humanitarian policy/policies take into consideration the need for strengthening of the capacity of affected countries and local communities to prevent, prepare for, mitigate and respond to emergencies?
- f) How are issues of recovery, return of sustainable livelihoods and transitions from humanitarian relief to recovery and development activities addressed?
- g) To what extent do policies recognise and support coordination? How is the role of the United Nations in providing leadership and co-ordination of international humanitarian action, and the special mandate conferred upon the International Committee of the Red Cross in situations of crisis and conflict role of the recognised and respected?
- h) Are there mechanisms to ensure adequate involvement of beneficiaries in the design, implementation, monitoring and evaluation of humanitarian response?

Section Two - Principles on Funding Humanitarian Action

- i) In relation to a given context, and more generally, how does the donor:
 - Arrive at decisions about allocating resources in a way that respects the principle of responding in proportion to needs?
 - Strive to ensure that funding of humanitarian action in high profile crises does not adversely affect the meeting of needs in ongoing crises?
 - Ensure predictable, flexible and timely funding?
 - Make choices between earmarking and non-earmarking of funds?
 - Make choices between multilateral and bilateral channels?
 - Make choices between implementing agencies, between northern NGOs and southern civil society organisations?
 - Contribute, on the basis of burden-sharing, to United Nations Consolidated Inter-Agency Appeals and to International Red Cross and Red Crescent Movement appeals?
 - Support the formulation of Common Humanitarian Action Plans (CHAP) as the primary instrument for strategic planning, prioritisation and co-ordination in complex emergencies?

Section Three - Promoting standards and enhancing implementation

- j) How does the donor ensure that implementing humanitarian organisations adhere to good practice and commit themselves to promoting accountability, efficiency and effectiveness in implementing humanitarian action? How are the use of the Inter-Agency Standing Committee relevant guidelines and principles on Humanitarian Activities, the Guiding Principles on Internal Displacement and the 1994 Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations (NGOs) in Disaster Relief respected and promoted?
- k) How does the donor offer support to the implementation of humanitarian action, including the facilitation of safe humanitarian access?
- l) Are mechanisms for contingency planning by humanitarian organisations to strengthen capacities for response at local, national, regional and global levels being supported?
- m) How does the donor affirm the primary position of civilian organisations in implementing humanitarian action, particularly in areas affected by armed conflict and where peace keeping and/or military intervention is taking place?
- n) In situations where military capacity and assets are used to support the implementation of humanitarian action, how does the donor ensure that such use conforms with IHL and humanitarian principles, and recognises the leading role of humanitarian organisations?
- o) How are the 1994 Guidelines on the Use of Military and Civil Defence Assets in Disaster Relief and the 2003 Guidelines on the Use of Military and Civil Defence Assets to Support United Nations Humanitarian Activities in Complex Emergencies being implemented and supported?

Section Four - Learning and Accountability

- p) What is the current scope of evaluations of humanitarian action, what activities have recently been evaluated and how are the findings and recommendations being used to shape policy and programming decisions?
- q) Are there systems in place to support learning and accountability for the effective and efficient implementation of humanitarian action? How is learning across departments and agencies ensured when several arms of government are involved?
- r) To what extent does the donor encourage, support and participate in joint evaluations of international responses to humanitarian crises, including assessments of donor performance?
- s) To what extent is the involvement of beneficiaries in monitoring and evaluation of humanitarian response ensured?
- t) Do existing report systems ensure a high degree of accuracy, timeliness, and transparency in donor reporting on official Humanitarian Action spending, and encourage the development of standardised formats?

ANNEX A

PRINCIPLES AND GOOD PRACTICE OF HUMANITARIAN DONORSHIP

Endorsed in Stockholm, 17 June 2003 by Australia, Belgium, Canada, Denmark, the European Commission, Finland, France, Germany, Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden, Switzerland, the United Kingdom, and the United States of America

Objectives and definition of humanitarian action

1. The objectives of humanitarian action are to save lives, alleviate suffering and maintain human dignity during and in the aftermath of man-made crises and natural disasters, as well as to prevent and strengthen preparedness for the occurrence of such situations.
2. Humanitarian action should be guided by the humanitarian principles of *humanity*, meaning the centrality of saving human lives and alleviating suffering wherever it is found; *impartiality*, meaning the implementation of actions solely on the basis of need, without discrimination between or within affected populations; *neutrality*, meaning that humanitarian action must not favour any side in an armed conflict or other dispute where such action is carried out; and *independence*, meaning the autonomy of humanitarian objectives from the political, economic, military or other objectives that any actor may hold with regard to areas where humanitarian action is being implemented.
3. Humanitarian action includes the protection of civilians and those no longer taking part in hostilities, and the provision of food, water and sanitation, shelter, health services and other items of assistance, undertaken for the benefit of affected people and to facilitate the return to normal lives and livelihoods.

General principles

4. Respect and promote the implementation of international humanitarian law, refugee law and human rights.
5. While reaffirming the primary responsibility of states for the victims of humanitarian emergencies within their own borders, strive to ensure flexible and timely funding, on the basis of the collective obligation of striving to meet humanitarian needs.
6. Allocate humanitarian funding in proportion to needs and on the basis of needs assessments.
7. Request implementing humanitarian organisations to ensure, to the greatest possible extent, adequate involvement of beneficiaries in the design, implementation, monitoring and evaluation of humanitarian response.
8. Strengthen the capacity of affected countries and local communities to prevent, prepare for, mitigate and respond to humanitarian crises, with the goal of ensuring that governments and local communities are better able to meet their responsibilities and co-ordinate effectively with humanitarian partners.

9. Provide humanitarian assistance in ways that are supportive of recovery and long-term development, striving to ensure support, where appropriate, to the maintenance and return of sustainable livelihoods and transitions from humanitarian relief to recovery and development activities.

10. Support and promote the central and unique role of the United Nations in providing leadership and co-ordination of international humanitarian action, the special role of the International Committee of the Red Cross, and the vital role of the United Nations, the International Red Cross and Red Crescent Movement and non-governmental organisations in implementing humanitarian action.

Good practices in donor financing, management and accountability

(a) Funding

11. Strive to ensure that funding of humanitarian action in new crises does not adversely affect the meeting of needs in ongoing crises.

12. Recognising the necessity of dynamic and flexible response to changing needs in humanitarian crises, strive to ensure predictability and flexibility in funding to United Nations agencies, funds and programmes and to other key humanitarian organisations.

13. While stressing the importance of transparent and strategic priority-setting and financial planning by implementing organisations, explore the possibility of reducing, or enhancing the flexibility of, earmarking, and of introducing longer-term funding arrangements.

14. Contribute responsibly, and on the basis of burden-sharing, to United Nations Consolidated Inter-Agency Appeals and to International Red Cross and Red Crescent Movement appeals, and actively support the formulation of Common Humanitarian Action Plans (CHAP) as the primary instrument for strategic planning, prioritisation and co-ordination in complex emergencies.

(b) Promoting standards and enhancing implementation

15. Request that implementing humanitarian organisations fully adhere to good practice and are committed to promoting accountability, efficiency and effectiveness in implementing humanitarian action.

16. Promote the use of Inter-Agency Standing Committee guidelines and principles on humanitarian activities, the Guiding Principles on Internal Displacement and the 1994 Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations (NGOs) in Disaster Relief.

17. Maintain readiness to offer support to the implementation of humanitarian action, including the facilitation of safe humanitarian access.

18. Support mechanisms for contingency planning by humanitarian organisations, including, as appropriate, allocation of funding, to strengthen capacities for response.

19. Affirm the primary position of civilian organisations in implementing humanitarian action, particularly in areas affected by armed conflict. In situations where military capacity and assets are used to support the implementation of humanitarian action, ensure that such use is in conformity with international humanitarian law and humanitarian principles, and recognises the leading role of humanitarian organisations.

20. Support the implementation of the 1994 Guidelines on the Use of Military and Civil Defence Assets in Disaster Relief and the 2003 Guidelines on the Use of Military and Civil Defence Assets to Support United Nations Humanitarian Activities in Complex Emergencies.

(c) Learning and accountability

21. Support learning and accountability initiatives for the effective and efficient implementation of humanitarian action.

22. Encourage regular evaluations of international responses to humanitarian crises, including assessments of donor performance.

23. Ensure a high degree of accuracy, timeliness, and transparency in donor reporting on official humanitarian assistance spending, and encourage the development of standardised formats for such reporting.