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Synthesis of case studies of results-based management by providers

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RESULTS IN DEVELOPMENT CO-OPERATION

Strengthening the results chain:

Synthesis of case studies of results-based management by providers

Policy paper 7

by Rosie Zwart

OECD DEVELOPMENT CO-OPERATION POLICY PAPERS

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ABSTRACT

This paper presents an analysis of evidence from seven case studies of results-based management by development co-operation providers. Analysis of themes from the case studies reveal six interrelated challenges which providers face in their efforts to manage for the results of development co-operation. The six challenges are: linking results to development goals, ensuring the purpose of results systems is well-defined, weighing up the benefits of aggregating and attributing results from standard indicators, enabling country ownership, using performance information alongside results information, and building and embedding a results culture. Providers continue to adopt a range of approaches to pursue a *focus on results* and there are many examples of good practice. The case studies suggest that in a complex development landscape some providers are prioritising the use of aggregated results information for domestic accountability, communication, and performance management over their use for learning and policy direction. In this context, the paper argues that in agency-wide results frameworks *development co-operation results* are often detached (or de-contextualised) from *development results* and discusses the implications of this, including the use of standard indicators to measure aggregated outputs. The paper uses case study evidence to discuss and suggest practical ways providers can build and maintain a strong results focus which enables analysis, insights and learning, and has achievement of development outcomes as its objective.

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Executive summary

Providers of development co-operation manage and use results and performance information at three tiers:

Tier 1: *development results*: global results, country results (impacts and outcomes)
Tier 2: *development co-operation results:* direct results of interventions (outputs and outcomes)
Tier 3: *performance information*: financial and performance information (inputs and management information)

Seven case studies examine how providers use results information for accountability, communication, direction and learning. Case study findings reveal use of results information from tiers two and three is favoured in order to meet domestic accountability requirements. In this context, ***development co-operation results*** **have become detached (and de-contextualised) from** ***development results***. **Six interrelated challenges** faced by providers when managing for results shed light on these findings, and have enabled generation of good practice guidelines.

Goals: linking results to goals and building narratives

Pressure for domestic accountability means results information can be de-contextualised from the goals providers are seeking to contribute to, and there are challenges in building clear narratives that link the contribution of project-level results to overall development goals. Providers are encouraged to use narratives to more clearly and logically communicate how the results of their development co-operation contribute to change and outcomes.

Purpose: ensuring results-based management approaches are fit for purpose

Findings show that the results-based management (RBM) approaches benefit from a clear purpose and ambition that is aligned to aid-agency profile (size, modalities used etc.) and strategy. In addition, regular review of results-based management purpose and processes can ensure results-based management remains efficient and fit-for-purpose.

Attribution: being realistic about attributing and aggregating results

Many providers use standard indicator sets to organise aggregated project-level results information that are attributed to provider funding. However, generation and use of this type of data is methodologically challenging, can have unintended consequences, and can detract from results-based management for outcomes and change. Providers should be realistic about aggregation and attribution, focusing more on the contribution of development co-operation. Streamlining and harmonising indicators among providers should also be considered.

Ownership: enabling country ownership of results information

Increased use of project-level output results (from standard indicator sets) runs against the grain of recent commitments to support and use country-led results data and can constrain the ability of partner countries to improve data collection and use by diverting attention from country statistical systems. A new generation of provider-specific results frameworks at country level represents an opportunity for a shared platform for results-based management. The Sustainable Development Goals and their targets and indicators can serve as a basis for this.

Performance: linking results and performance information for better delivery

Performance information is important and used by all providers to demonstrate how well aid is delivered. However, it is not the same as results information and can be used most effectively *alongside* results information, rather than in isolation or as a proxy for results information.

Culture: enhancing resources to build a learning culture

Providers continue to struggle to incentivise results-based management from the ground up. However, they are innovating in this area, building staff capacity and systems to enable more flexible use of results information at different levels for a range of purposes.

Overall, providers should avoid a “dual track” system which separates domestic accountability and communication at corporate level, from learning and adaptive management at project and programme level. Instead, they should aim for co-ordinated approaches which enable analysis of the links between results (development and development co-operation) and performance information. By doing this providers can not only meet accountability requirements and communicate meaningfully to constituencies; but also gain insights, engage in results-oriented dialogue with partners and other development actors and undertake analysis for direction, decision making and learning.

1. Introduction and key concepts

This discussion paper presents analysis of results-based management[1] approaches by development co-operation providers (hereafter referred to as providers). The discussion is based on evidence from seven case studies conducted by the OECD in 2016-17 (See box 1) as well as recent literature on results-based management of development co-operation. The purpose of the case studies and discussion paper is to identify and document key themes, current challenges and good practice in results-based management, and to make use of this analysis to encourage dialogue and drive collective learning amongst the OECD Development Assistance Committee (DAC) Results Community[2].

Providers are at different stages of shaping their results-based approaches and manage for results in a way that matches their context (size, thematic focus, number of partners, modalities). Progress on implementation of results-based management approaches by providers (particularly DAC members) has been gradual and uneven (OECD, 2014; OECD/UNDP, 2016). Recent peer reviews, OECD surveys and workshops and the case studies show that providers have made progress towards managing for results, but use of results information to demonstrate outcomes and change remains a challenge. We have learned that building a focus on results is difficult and that there is no gold standard. This paper aims to draw insights and share practice from the case studies to help providers further develop their approaches.

The paper first sets the scene by defining key terms and presenting *six interrelated challenges* identified from thematic analysis of the case studies. Section three presents analysis of each of these challenges as well as good practice suggestions based on case study evidence. The paper closes with a summary of guidelines and suggestions for DAC members and other providers of development co-operation to help build and enhance their approaches.

Box 1. Description of case studies: methodology and approach

Seven provider case studies were completed late 2016 and early 2017. Case study subjects were selected to represent a cross-section of provider profiles and approaches (with a focus on DAC members); the selection is not, however, intended to be representative of all providers.

Case study evidence was collected via desk-based review of materials (supplied by providers) and phone interviews with staff responsible for results at provider headquarters. Providers offered feedback on the case studies, and approved the final versions. They also provided feedback on the discussion paper.

The approach was "light touch" and the case studies were not intended to serve as an in-depth review or evaluation of providers' overall approaches. The case study participants are: Canada, Netherlands, New Zealand, Sweden, Switzerland, United Kingdom and the World Bank.

Links to the individual case studies can be found in Box 2.

What do we mean by results and results-based management?

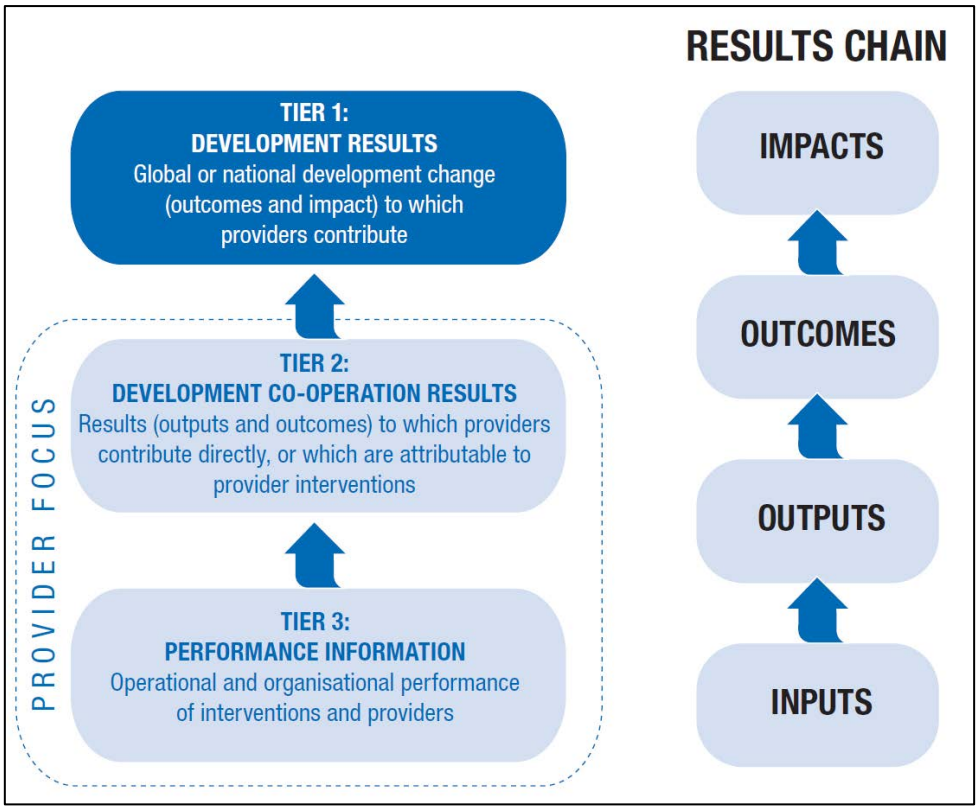
The application of results-based management to development co-operation (widely referred to as "the results agenda") has been influenced and shaped by broader approaches in public sector management (OECD, 2014) and high level agreements[3] to manage for development results[4], which were originally spurred by commitments to measure progress towards the MDGs (OECD, 2011; OECD, 2005). These agreements have been instrumental in shaping the behaviour of development co-operation providers with respect to results.

In order to manage for results, providers establish internal results frameworks or approaches at different levels[5] (agency-wide/corporate, country or sectoral programmes, or individual project[6]) making use of a basic results chain which links inputs, to activities, outputs and ultimately to outcomes and impact[7] (See Figure 1). At each link of the results chain, results information (in different forms) is used to demonstrate achievement, or not, of results. Results information can be used for accountability, communication (both internal and external), direction (steering and decision making) and learning.

Results information or data can be categorised into three tiers (Figure one):

Tier 1: *development results*: global results, country results (impacts and outcomes)
Tier 2: *development co-operation results:* direct results of interventions (outputs and outcomes)
Tier 3: *performance information*: financial and performance information (inputs and management information)

Figure 1. Results information tiers and the results chain



Development results illustrate change in global or national development (tier one) achieved through the collective effort of development actors including providers and their country partners, for

example: infant mortality rates, carbon emissions, gross domestic product (GDP) from agriculture. *Development co-operation results* show progress achieved through provider efforts whether these are directly attributable to a provider, or reflect their contribution together with other development actors including partner countries (tier two), for example children vaccinated, energy capacity installed, farmers trained.

Tier three includes performance information demonstrating the operational and organisational performance of providers (for example dollars spent on projects with a gender focus, time from inception to project implementation). Performance data include inputs and management information and are not classified as "results," because they do not tell us what has been achieved as a result of development interventions. However, performance data can inform and enable insights from results information, and therefore form part of the results chain.

Results information can be quantitative or qualitative and is generated by – or accessed from – a range of actors and sources including implementing partners (through their monitoring and evaluation of development interventions), multilateral institutions, national statistics offices and line ministries, sub-national authorities, civil society, academia and the private sector, and more recently from open data sources. Performance information is almost always generated internally by development co-operation providers.

As with the results chain, the relationship, linkages and narrative that connects each tier of results information is equally as important as the data itself.

2. Six interrelated challenges emerge from analysis of the case studies

The ultimate purpose of development co-operation is achieving development results (outcomes, and tangible change). Development co-operation contributes to development results and results-based management supports this effort; this is why we do it.

Development co-operation is changing and is more fragmented with a greater number of actors, channels and instruments involved. Many DAC members are reducing their use of modalities that provide government-to-government aid, replacing these with a more "projectised" approach with increased use of non-governmental channels, private sector instruments and multilateral organisations (OECD 2017a; OECD, 2017b; OECD, forthcoming a). In their efforts to develop approaches that match the contexts in which they work, case study providers utilise a range of results-based management approaches ranging from top-down agency-wide results (and performance) frameworks to more context-driven and country-led approaches (See box 2). The realities of fragmented development co-operation, alongside pressure for domestic accountability and communication mean that for most, information about development co-operation results (outputs and immediate outcomes) and performance information (inputs) (tiers 2 and 3 in Figure 1) are often favoured over information about development change or long term outcomes (tier one in Figure 1).

A focus on the inputs and outputs of development co-operation explains what is delivered as a result of aid but does not explain what outcomes providers are supporting from their development co-operation efforts. Nor does it explain how providers contribute to changes in the countries where they work and, ultimately, to the Sustainable Development Goals (SDGs). More and more attention

and resources are directed towards aggregating and attributing[8] input and output data for accountability purposes. This has undermined attempts to foster country ownership of results information and the ability to use it for insights, learning and ultimately to understand how to achieve outcomes. As such, the key assertion of this paper is that in many cases ***Development co-operation results*** **have become detached (and de-contextualised) from** ***development results.***

Based on thematic analysis of findings from the case studies, six *interrelated challenges* have emerged which address this overall finding (See Figure 2). Firstly, pressure for domestic accountability means results information can be used out of context, and there are challenges in building clear narratives that link the contribution of project-level results to overall development *goals*. This relates to a second challenge: clearly articulating the *purpose* of a results system, ensuring it is designed to meet multiple needs and remains efficient and fit-for-purpose. A third challenge lies in the use of aggregated project data to report results which can be attributed to the provider. This can happen at the expense of a more dedicated focus on shared global or country-level development results. A related fourth challenge is the ongoing effort to honour commitments to country ownership of shared development results, and how this can be balanced with provider accountability requirements. The fifth challenge is articulating the links between performance information and results information – and ensuring performance information provides insights about, rather than replaces results information. Finally, efforts to organise and use results information from all three tiers – at all levels – to build results *culture* which enables organisational learning and decision making are ongoing and intricately linked to the other five challenges.

Figure 2. Interrelated challenges to building a results approach: themes from the case studies

Each of the themes/challenges represents a different aspect of an aid agency's overall approach to results-based management and can usefully be considered by providers who are working to develop processes for measuring and managing results information. The annex to this paper presents specific findings from the individual case studies against each of the six challenges, and should inform the discussion in section three.

Box 2. Agency-wide results approach of seven development co-operation providers

Global Affairs Canada (GAC) is developing a Departmental Results Framework which will enable measurement against selected Departmental Results using a series of standard indicators. At the same time, they are implementing a system specific to their international assistance titled ARIA (Architecture for Results in International Assistance). Once implemented, this system aims to enable measurement and ''rolling up'' of results from project, to country, to thematic and ultimately to whole-of-agency level.

The Netherlands Ministry of Foreign Affairs introduced a new corporate results framework in 2016. The framework includes 15 indicators, the results of which will be attributed directly to Dutch aid. Annual targets, linked to the aid budget, have been set for each indicator and aggregated results against the indicators will be published annually.

In New Zealand, at whole-of-aid programme level, the Strategic Results Framework includes goals and outcomes as well as standard indicators by sector at three tiers (global results, direct results, organisational performance). "Direct results" are attributed to the New Zealand Aid Programme, but do not have aggregated targets attached. A high number of outcomes and indicators across a broad range of sectors enable New Zealand to focus on specific sectors in specific geographic contexts, rather than seeking to achieve all goals everywhere.

In Sweden, the government emphasises that development co-operation should lead to sustainable results and that this is best done by adhering to the principles of aid and development effectiveness, including strong country ownership of results-based management. It stresses the importance of taking a holistic view of development. Forty-three strategies (bilateral, regional and global thematic) operationalise the policy. Establishment of objectives as well as follow up takes a context-driven approach. This is reflected in the fact that there are no standard indicator sets, nor any corporate results framework structure.

The Swiss Agency for Development Co-operation (SDC) has a well-documented approach to results-based management with a strong country focus. In an attempt to introduce more systematic and cohesive reporting against corporate level objectives, SDC introduced forty standard indicators known as "Aggregated Reference Indicators" (ARIs) in 2016 mainly for communication purposes. The indicators are mapped to priority themes, are output and outcome-based, and will be aggregated and mostly attributed to Swiss development co-operation. However, ARIs will not have corporate level targets attached to them.

The United Kingdom's Department for International Development (DFID) made use of a corporate Development Results Framework with four tiers between 2011 and 2015. In 2016, DFID introduced a performance framework which measures and reports against 14 Single Departmental Plan indicators (a combination of outcomes, outputs, inputs and quality standards). This approach will be supported by a new aid management platform to enable measurement and use of results information at multiple levels.

The World Bank Group utilises a Corporate Scorecard. The scorecard measures results on three tiers: development context, client results, and operational and organisational performance. Tier one provides global context in the form of long term development outcomes that client countries are achieving. Tier two is used to communicate results achieved by clients with World Bank Group support. Tier three is central to accountability processes, and tracks progress against annual organisational effectiveness targets to guide direction and decision making.

3. Discussion: challenges in results-based management in development co-operation

This section presents analysis of the six interrelated challenges to building a results approach which enables use of results information for multiple purposes and at multiple levels. Each section corresponds to one of the six challenges presented in Figure 2, and starts with good practice guidelines.

3.1 Goals: linking results to goals and building narratives

Good practice guidelines:

- *Design results-based management approaches to align to and address development goals and desired change.*
- *Communicate narratives that logically link the contribution of development co-operation results to development results.*
- *Avoid reporting development co-operation results in isolation; embed them in context to enable a better understanding of the drivers of change.*

Evidence from the seven case studies suggests that meaningfully linking results information to development goals is challenging. Demonstrating how development co-operation contributes to development goals (those of providers and their partners) can be overshadowed by domestic accountability requirements, which leads to a loss of focus on change and outcomes. This is evident both in the way results are communicated and also in how results systems are structured.

As domestic budgets come under strain, providers are under pressure to account to taxpayers for the results achieved by tax payers' money spent on aid. An OECD survey of development co-operation providers found that results data are primarily used for accountability and communication and that this is predominantly targeted at domestic stakeholders, with few providers mentioning accountability to, and communication with, partners about results (OECD, 2016). The case studies confirmed that most providers focus their efforts on use of results information for accountability to provider parliaments and public (and their board in the case of the World Bank) and for communicating to internal and external audiences about what has been achieved with the budget available. A number of factors were cited as contributing to an increased focus on domestic accountability and communication such as greater parliamentary scrutiny of Official Development Assistance (ODA) (Switzerland), new whole of government requirements for results reporting (Canada), and increased pressure from parliament for more systematic results data (Netherlands).

Most case study participants align or map their results frameworks (and indicators) to their agency goals or objectives. For example, DFID's 13 performance and results indicators are mapped to four strategic objectives, and the World Bank Group uses the "twin goals" from their strategic plan as the *apex* of their corporate scorecard[9]. However, the logic or link between achievement of goals and project-level results is not always well defined. In other words, providers struggle to clearly communicate the *theory of change*[10] which explains why and how certain development interventions contribute to efforts to achieve higher level goals in specific contexts. Challenges in linking results to goals were identified in the World Bank, Switzerland, and United Kingdom case studies.

Use of results information can be selective and politically driven. Country or global level data and statistics, such as that which will be used to measure global and national progress against the Sustainable Development Goals, are less useful for accountability and communication purposes because they cannot be attributed to provider funding. Of the case studies which have a corporate or agency-wide results framework, only New Zealand and the World Bank Group incorporate tier one results data, and in both cases little evidence of analytic links between tier one and tier two data was found in corporate reporting. For example, we can assume that in client countries the World Bank Group's contribution to generation of additional megawatts of electricity at tier two, contributes to increased access to electricity at tier one. However, tier one results are described by the World Bank as *context* and not specifically linked to tier two results in reporting. DFID used country level outcomes in a similar manner until 2015, but has now dropped them from their corporate framework.

Table 1 demonstrates use of corporate results frameworks based on aggregated project-level results (tier two) and performance information (tier three), with less use of country-level (tier one) results information.

Table 1. Comparison of results data tiers used in agency-wide results frameworks among case study providers

	Global Affairs Canada**	Netherlands MFA	Sweden (MFA, Sida)**	New Zealand MFAT	SDC	World Bank Group	DFID
Tier one: development results*	N/A	No	N/A	Yes	No	Yes	No
Tier two: development co-operation results	N/A	Yes	N/A	Yes	Yes	Yes	Yes
Tier three: performance information	N/A	No	N/A	Yes	No	Yes	Yes

** See Figure 1 for definition of tiers*

*** Neither Canada nor Sweden currently has an agency-wide results framework in place. Global Affairs Canada plans to introduce a Departmental Results Framework in 2018.*

When domestic accountability is the main driver, results are more likely to be presented in a way which describes what did we do with the money we spent and how well did we perform? Whereas a preferable alternative (or addition) might be: how does what we do specifically contribute to achieving shared development goals and change? When tier two results are used in isolation, and primarily for accountability and communication, there is a risk they become *detached* from development change. When provider results are meaningfully linked to country or global results, they have the potential to go beyond communication of scale and reach to enable insight and build a compelling narrative of provider contribution to development change.

In a complex development landscape, it is important to communicate the results chain that links and therefore explains the contribution of development co-operation results to development results across different contexts [11].

3.2 Purpose: ensuring results-based management approaches are fit for purpose

Good practice guidelines:

- *Because of greater diversity in development co-operation, there can be no one size fits all. Develop a results approach that aligns with and supports how development co-operation is delivered (an agency-wide results framework is not always necessary).*
- *Articulate and communicate the why, what and how of approaches to results-based management.*
- *Build external evaluation and/or review into the results-based management approach.*

The seven case studies demonstrate that results-based management approaches vary depending on political and geographic context, size, thematic focus, and modalities used by the provider. Like the development co-operation delivery that it supports, results-based management approaches benefit from having clearly defined outputs and outcomes. A well-articulated overall structure and purpose that is not overburdened with technical detail or theory is beneficial. Explaining how results information will be used for accountability, communication, direction and learning (or similar concepts), and which will be prioritised are useful first steps. In addition, highlighting the rationale for using, or not using an agency-wide results framework, and explaining different attributes of this framework can help focus practice and process.

Several providers have documents that serve this purpose. New Zealand has used a five year knowledge and results strategy. Similarly, SDC has a results-based management theory of change and monitoring framework, and the Netherlands has a working document which sets out their "Results Ambition". A document of this kind can guide the results approach and help generate support from staff, leadership and partners; it can also serve as a basis for review and improvement.

Periodic review or evaluation of the purpose and processes of results systems (preferably external) can help to ensure results-based management remains fit for purpose and cost efficient. Reviews or evaluations of results-based management (ideally against a document setting out strategic purpose) enable providers to make adjustments and improvements and ensure their approach meets evolving needs. Both the World Bank and DFID have undertaken evaluations (via their independent evaluation bodies) which helped to identify how their results systems could be strengthened and focus more on impact (ICAI, 2015; World Bank, 2016). Switzerland is undertaking an external evaluation of their results-based management approach in 2017, and New Zealand completes periodic external reviews of their strategic results framework and overall results approach.

In summary, setting out the what, why and how of result-based approaches, and then monitoring and evaluating against this will strengthen results-based management practice, and enable documentation of lessons that can be shared and discussed among providers, and ultimately ensure results-based management supports achievement of results on the ground.

3.3 Attribution: being realistic about attributing and aggregating results

Good practice guidelines:

- *Be realistic about attribution of results information from standard indicator sets.*
- *If attribution of results to donor funding is essential – keep it simple (focusing on a small number of output indicators).*
- *Limit use of aggregated targets.*
- *Harmonise standard indicators among providers wherever possible.*

Providers continue to introduce standard indicator sets

Multiple domestic accountabilities have created the need for aggregated development co-operation results which has pushed providers towards developing and introducing *standard indicator sets*. Some providers also claim direct attribution for aggregated data from standard indicator sets, while others take a contribution approach. The provider case studies reinforce external evidence which points to the interrelated challenges of adopting this approach.

Standard indicator sets aggregate project-level data and summarise agency-wide achievements, and are increasingly used for agency-wide reporting[12]. Data are mostly derived from "reach indicators" – for example, indicators which count the number of people reached by a service or intervention, or the quantity of infrastructure installed. This type of results data are collected at point of service-delivery (project-level), easily aggregated (i.e. data from multiple projects can be grouped by country or agency-wide) and can more readily be attributed to providers, thus better meeting domestic accountability and communication requirements.

A growing body of literature critiques use of standard indicator sets to aggregate, attribute and apply targets to project-level results information. Authors argue that such efforts have contributed to a range of unintended consequences, for example reporting burden, poor data quality, perverse incentives (related to both reporting and programming), inability to capture the totality of results achieved, and a loss of focus on learning (Holzapfel, 2016; Shutt, 2016; ICAI, 2015; World Bank, 2016). In addition, both attribution of results data, and use of targets determined at headquarters are seen to clash with principles of country ownership. Despite these findings, and a context of increased fragmentation which makes attribution more difficult, domestic pressures increasingly push providers towards use of results data which they can "brand'' or claim ownership of.

Table 2. Comparison of standard indicators sets

	Netherlands MFA	New Zealand MFAT	SDC	World Bank Group	DFID
No. of standard output/ outcome indicators at tier two*	15	36	40	15	6
Attribution of tier two results**	Yes	Yes	Yes	No	Yes
Aggregate targets used	Yes	No	No	No	Yes
Year current approach introduced	2016	2016 (second generation)	2016	2011	2017

**See Figure 1 for definition of tiers*

*** See endnote 8 for definition of attribution*

Five of the seven case study providers make use (or plan to make use) of standard indicator sets to aggregate development co-operation results at tier two, and most have been introduced since 2016

(See Table 2)[13]. For most of the case study participants, data from these indicators are a key external accountability mechanism (alongside performance data), and are used for reporting to both provider parliaments and domestic taxpayers, enabling providers to make statements like the following: "In 2015, it is estimated that DFID support immunised approximately 20 million children, saving 250 000 lives" (DFID, 2016b: 7).
Of the providers that report against standard indicator sets, all but one claim *attribution* for the results; while only two apply numeric targets to tier two indicators (See Table 2). Providers vary in their approach to targets, for example, the Netherlands applies annual targets to their standard indicators and allocates funding based on these targets, whereas SDC's indicators have been designed for communication purposes, and application of targets is considered contrary to taking a country-led approach.

Providers also differ in how they aggregate data. Some assign indicators from the "top down", and staff must incorporate the indicators into project results frameworks and then report against them periodically – the data are then aggregated at headquarters (for example, Netherlands, New Zealand, and SDC). Others are attempting to roll-up project-level results information from the "bottom up", i.e. numerous like indicators from projects are grouped and then coded for reporting purposes (for example Canada and DFID are aiming for this approach). Conceptually, a bottom-up system allows for a more "context-aware" approach, but this is technically more difficult, and relies on high quality data (See section 3.6 for further information).

Some providers attempt to aggregate outcomes or processes achieved
Most standard indicators are output indicators (i.e. reach indicators). Some providers also attempt to aggregate data for immediate outcomes – i.e. short term benefits or changes as a result of outputs (for example increased income of farmers, improved skills of trainees). Collation of this type of data across projects, countries and regions is technically challenging and can lead to data quality concerns[14]. In addition, any attempt to *attribute* outcomes is methodologically problematic (as providers have less direct control over the outcomes of development interventions).

Almost half of SDC's tier two indicators are designed to aggregate achievement of processes, norms, policies and legislation within certain sectors, for example, the *number of energy related policies, laws, strategies and plans developed at national level*. These indicators are an attempt to measure outputs achieved from capacity building or technical support and may also be technically difficult to aggregate across different projects and contexts. Overall, reporting high quality output data for a small number of indicators and then using narrative to link and contextualise these data with country-level outcome data is considered a more robust approach.

There is potential to better harmonise standard indicators among providers
A need to rationalise, and thus avoid proliferation of multiple indicators across provider portfolios, was identified as an internal driver for creating standard indicator sets by the World Bank Group, Canada and Switzerland (SDC). For example, a recent internal study by SDC found that there were over 150 different indicators in use across their food security and nutrition sector; thanks to the introduction of four *Aggregated Reference Indicators* and four *Thematic Reference Indicators* it is hoped that there will be a reduction in the number of indicators.

However, when compared *among* donors, standard indicators by sector are similar, but with varying degrees of difference. To illustrate this point, Table 3 compares indicators by sector from the five

case study providers which collate results against standard indicator sets[15]. In the face of the misalignment of indicators, there is a case for efforts to better harmonise standard indicators (at tier two) among providers and with indicators used by partner countries in their national plans, strategies and frameworks – which are often aligned to relevant Sustainable Development Goals.

Table 3. Comparison of standard indicators by sector

	Netherlands MFA	New Zealand MFAT	Swiss Agency for Development Co-operation (SDC)	World Bank Group	United Kingdom DFID
Example indicator *(health sector)*	The additional number of women or their partners of reproductive age using a modern contraceptive method.	People that have received essential medicines and care at primary health facilities (No. M/F)	yy people reached through health education sessions related to the prevention of non-communicable diseases	People who have received essential health, nutrition, and population (HNP) services	Number of additional women using modern methods of family planning through DFID support.
Example indicator (education sector)	N/A	Number of children assisted in primary and secondary education (through sector support) (No., M/F, per annum)	yy children (< 15 yrs) and xx persons >15 yrs gained access to quality basic education (M/F).	Students benefiting from direct interventions to enhance learning	Number of children supported to gain a decent education.
Example indicator (climate change/ energy)	Number of people with access to renewable energy	People provided with new or improved electricity supply (No., M/F)	yy energy related policies, laws, strategies and plans developed at national level	People provided with new or improved electricity service	DFID spend on climate.
Example indicator (Water)	Number of people with access to safe and affordable drinking water	People provided new or improved water supply (No., M/F)	yy people (M/F) gained new access to safe and affordable drinking water	People provided with access to improved water sources	Number of people with sustainable access to clean water and/or sanitation through DFID support.

Providers hasten to emphasise that use of standard indicators in agency-wide results frameworks is just part of an overall results-based management approach which is also geared towards learning and adaptively managing programmes and interventions towards development outcomes. However, emphasis on collection of data for standard indicators can reinforce a disconnect between development results and development co-operation results, as well as between accountability and learning.

Box 3. Interface between the results agenda and the transparency agenda

In line with commitments to strengthen transparency and accountability between partners and donors (OECD 2005, 2011; GPEDC 2016) all providers publish input data about their development co-operation interventions via mechanisms such as OECD Creditor Reporting System codes or the International Aid Transparency Initiative (IATI)[1]. There is increasing willingness to also make information about the results of development co-operation publicly available. Within the framework of Agenda 2030, it is important to ensure results data are accessible to all development actors including the public (in donor and recipient countries) partners, civil society and beneficiaries.

For the Netherlands Ministry of Foreign Affairs, transparency is core to their ''results ambition". The ministry now requires implementing partners to use the IATI standard for all programme and project level results reporting (i.e. reporting on project outputs and outcomes). The Netherlands ambitiously hopes to have 50% of all results reporting available on IATI by 2018, while continuing to increase this proportion over time. The data on IATI will also become the basis for aggregation against indicators in their corporate level results framework with the ministry developing reporting and visualisation tools in support.

In addition, the World Bank publishes results data at project level in IATI. Sweden, DFID and the World Bank make use of online project registers or portals which allow the public to access project and programme level results reporting from individual projects. Other providers currently only make aggregate results information publicly available (via annual reports for example).

Publishing results data creates incentives for improving data quality. However, providers may not be willing to publish results data until they are confident of the quality, and it may be of more benefit to focus efforts on ensuring accessibility and quality of input data, before shifting the focus to data on outputs and outcomes. In addition, providers are beginning to consider use of common reporting standards for results data. This can potentially advance efforts to better harmonise results data collection and reporting among providers[2]. Further dialogue on these issues among stakeholders from different communities (results, transparency, and aid statistics) would be beneficial.

[1]*The International Aid Transparency Initiative standard http://www.aidtransparency.net/*

[2] *For example, members of the Working Party on Development Finance Statistics recently (20-21 June) discussed an initial proposal for the scope and outline of a new field to collect in the CRS data on the SDG focus of development co-operation activities and their expected results (OECD, 2017c)*

3.4 Ownership: enabling country ownership of results information

Good practice guidelines:

- *Support partner countries' measurement and use of country results and use them as the basis for provider-specific country results frameworks.*
- *Consider using the Sustainable Development Goals prioritised by partners as a common framework for country-level results-based management and dialogue.*
- *Build dialogue and feedback loops into results processes at all levels.*

Through high level agreements in Paris (2005), Busan (2011) and Nairobi (2016) providers have committed to using partner countries' data and systems to determine whether development co-operation interventions are contributing to the outcomes and change that these countries seek to achieve (OECD, 2005; OECD, 2011; GPEDC 2016). They have undertaken to support countries to develop and implement their results frameworks and associated systems[16] including strengthening their statistical capacity and integrating the Sustainable Development Goals into national development plans, results frameworks and data collection. In addition, they have agreed to minimise the use of additional or parallel frameworks and refrain from pressuring countries to add performance indicators that are not consistent with the country's own priorities (GPEDC, 2016).

Providers intend to honour this commitment, but evidence suggests this is not being realised. At the level of agency-wide results framework, there is limited use of country results information in providers' and related reporting (See Table 1). A focus on provider specific results at tiers two and three is at odds with the creation and use of country-led results-information, which is more focused on outcomes and change (tier one). In addition, efforts to collect and aggregate project-level results could drain resources from provider co-ordination and alignment around measurement against indicators which countries prioritise (including SDG indicators for example). Favouring collation and use of aggregated project results data can diminish focus on outcomes and change, *and* on support and use of country-led data (OECD: forthcoming b).

At country-level, all seven case-study providers create and draw upon country-level results frameworks specific to their delivery in partner countries. In addition, most for example, New Zealand, UK, Netherlands and Switzerland are in the process of revising, or have revised country level strategies and results frameworks to take "total-country aid flow" into account (i.e. bilateral plus multilateral and humanitarian flows). In addition, for agencies where aid has recently integrated into foreign affairs ministries (for example, Canada, New Zealand, Netherlands and Switzerland) providers are considering how to incorporate trade and foreign policy objectives into country-level strategies and frameworks. Aligning to and using partner systems – and putting mechanisms in place for mutual accountability – can be overshadowed by the need to communicate a provider's whole of country co-ordination and performance and document alignment to corporate strategies.

Creation of parallel frameworks results in misalignment between development co-operation and national priorities and leads to increased reporting and administrative costs for countries (ECOSOC DCF, 2016). It can also lead to provider priorities taking precedence over national priorities (Kindornay et al, 2016), and detracts from mutual accountability in favour of more one-sided accountability or conditionality (OECD, forthcoming c). As such, caution is required when applying provider specific results frameworks at country level.

Most providers include country-level data in their (provider specific) country strategies and results frameworks. For example, SDC systematically links project results data to country outcomes in their country-level results frameworks. However, country priorities and results are more often used to *plan* development co-operation interventions, and limited use is being made of country results information and monitoring systems as providers implement, monitor and evaluate these interventions (OECD/UNDP, 2016). In most of the case studies, country level results-based management was viewed as the most challenging aspect of their results approach. In particular, the extent to which partners are actively consulted during development and ongoing monitoring and review of provider specific country-level results frameworks appears to be limited.

Overall, there is a risk that country results information becomes little more than *context*, against which project specific results information is collected. Accountability requirements (described above), proliferation of additional frameworks at country level and greater use of project modalities all contribute to less focus on country results.

The 2030 Agenda can boost the results agenda in partner countries. The Sustainable Development Goals, their targets and indicators can serve as a platform for *shared* generation and use of results information that demonstrates change, including for development co-operation, enabling mutual accountability between all stakeholders (OECD, forthcoming c). Developing countries are working to

ensure their national development plans and frameworks reflect the Sustainable Development Goals, and want donors, through their strategies, commitments and results to align to these priorities (Savedoff, 2017). Evidence from the case studies suggests that some providers are incorporating the Sustainable Development Goals into their agency-wide results frameworks. For example, the Netherlands and SDC have mapped tier two indicators to the Sustainable Development Goals at goal level, and around half of New Zealand's tier one indicators map directly to relevant SDG indicators. These examples represent concrete efforts to operationalise the Sustainable Development Goals. However, it can also be useful to take a partner country perspective, starting with the Sustainable Development Goals – and the targets and indicators – that partners prioritise in their national frameworks, and utilising a new generation of provider-specific country results frameworks to align to, and then evidence contribution to these goals and targets. This can also enable better alignment of indicators among providers (as discussed in section 3.3).

The 2030 Agenda represents an opportunity for providers to renew their commitment to country ownership, and can provide a basis for evidence and dialogue at country level which is geared towards outcomes and change, reinforcing the contribution of development co-operation results to development results and change on the ground.

3.5 Performance: linking results and performance to inform delivery

Good practice guidelines:

- *Distinguish clearly between organisational performance, development co-operation, and development results - the role of each and the links and synergies between the three.*
- *If aggregating self-assessments- acknowledge that it is performance information; and ensure data are moderated and robust.*

Performance management is important; it tells us how we are delivering development interventions and whether we are doing it well. It focuses on the processes and quality of development co-operation (increasingly important to monitor as we branch into new channels and instruments), but it doesn't tell us if we are achieving development results. At tier three, providers use input data drawn from their financial, aid management and human resource management systems to show how well they are performing – for example, the number of projects funded, the quality of delivery, the amount of official development assistance (ODA) spent, the percentage of ODA delivered as planned, the use made of partner country systems, and the turn-over of their staff.

Findings from the case studies show that some providers are placing increased emphasis on performance information. The distinction and the relationship between *performance* (inputs and management information) and *results* (output and outcome) information is not always clear in reporting, and policy level steering and decisions are often based on performance rather than results information. The World Bank Group uses performance information in tier three of their corporate result framework as a basis for decision making by their board. DFID has introduced a corporate performance framework which includes a mixture of performance and results indicators. New Zealand also uses performance information at tier three.

In addition, some providers include, or plan to include, measures of project effectiveness and quality by aggregating project-level ratings. These are assessments of the extent to which output and outcome results have been achieved, or are on track to be achieved in projects, and are assigned by

agency staff. While ratings are based on results information, they should not be considered results in themselves – they are rather seen as performance measures derived from results information. Providers should be wary of treating aggregated ratings as 'proxy results,' as they are an internally applied quality measure, rather than a measure of achievement of concrete results on the ground. Most importantly, if targets are applied to these measures, there is a risk that they can influence ratings and affect data quality. Both the World Bank and New Zealand undertake external moderation of ratings in an effort to track and assess how accurately they are applied. Self-assessment ratings are designed for managing project level results and risk, and for quality assurance of projects. As such, the use of aggregated ratings as an external performance measure requires careful planning and consideration.

Overall, performance information can play an important role in results-based decision making, and enable continuous improvement and adaptive management of projects. However, for performance information to go beyond accountability and provide insights for decision making it should be analysed *alongside* results information (at both tiers one and two) and evaluation findings – rather than as a standalone measure enhancing evidence of what works best, in what contexts and for whom.

3.6 Culture: enhancing resources to build a learning culture

Good practice guidelines:

- *Enhance incentives for results-based management; find ways to show how it can benefit partner and provider, and that it is everyone's business (not just the results advisers').*
- *Embed results advisers – get them out of headquarters and working with staff at country offices.*
- *Build bridges between results and evaluation: synthesise evaluation and results information to enable nuanced and balanced analysis.*
- *Plan "results modules" in aid management platforms that avoid proliferation of parallel data systems and to encourage use of data (from all three tiers) for learning and insights.*

Approaches to capacity building – embedding a "results culture"

Building and developing a results-based management "culture", where results information is generated and used flexibly for learning, adaptive management and course corrections remains a challenge for the providers in the case study. In addition, some providers comment that staff are incentivised more towards design and disbursement than results-based management of projects during implementation and at completion. Providers agree that buy-in and support from leadership is essential but they face challenges in achieving this. A stronger focus on reporting for accountability purposes can run against the grain of using results for learning and management.

Most providers have introduced initiatives to build a results culture both at headquarters and in country offices. In particular, the Swedish aid agency (Sida) promotes results-based management as a "mind-set" and focuses on use of results information for adaptive management at project level. They warn against the risks of a reliance on quantitative indicators and encourage staff to use "learning-based methods" and work with their partners to build monitoring systems that are relevant to context. SDC has a results "network" structure where a core results team supports a wider network of staff with results responsibility across the organisation, and seek to embed a results and learning

culture. DFID has introduced "Smart Rules"[17] which allow staff more flexibility for project-level results based management.

Innovative approaches to capacity building can also support a results culture. SDC has established, and Sweden and the Netherlands are developing, e-learning modules for use by staff and in some cases partners. New Zealand runs a six month "in-depth results support" programme for staff and partners at country offices, and Canada has published a detailed results-based management manual for use by staff and partners. The World Bank Group's Results Measurement and Evaluation Stream is a network devoted to professional development for monitoring and evaluation professionals across the institutions of the World Bank.

Providers are increasingly acknowledging that achievement of results on the ground depends on good quality results-based management in partner countries by implementing partners and supported by provider agencies, where results information can form the basis of dialogue between partner and provider. As such, efforts to build a results culture are increasingly geared towards building capacity and influencing behaviours from the ground up in partner countries. The goal is to encourage learning from results (including evaluation) at all levels – so that outcomes can be improved and change achieved.

Relationship between results and evaluation

The relationship between results and evaluation functions – and findings – is crucial for enabling use of results information for learning. Results teams are appropriately organisationally separate from more independent evaluation sections in all the case study agencies. However, they work together in different ways. For example, unlike other agencies, the SDC evaluation team takes responsibility for corporate results reporting. This frees up the results team to provide support and embed processes. In New Zealand, the evaluation and results teams produce annual syntheses of results reporting (data and narrative descriptions on project outputs and outcomes) and evaluation findings by sector. DFID and the World Bank Group's evaluation units (Independent Commission for Aid Impact (ICAI) and Independent Evaluation Group (IEG) respectively) are fully independent and separate from their provider agencies. In this case they play more of a "watch dog" role in relation to results, scrutinising both results data and ratings (IEG only) and results processes via reviews. DFID also has an internal evaluation department with evaluation advisors embedded in country offices.

Overall, as providers increasingly favour aggregation of quantitative project level data it is important to ensure that more qualitative and in-depth evaluation findings are considered alongside results information to provide insights and enable learning. In addition, how impact evaluation data, which can enable causal attribution for individual project outcomes, are used alongside aggregated results data warrants consideration. While it is important that the evaluation function of aid agencies remains independent – combining and synthesising reporting to enable more in-depth and nuanced analysis is encouraged. Good narratives about the links between development results and development co-operation results require purposeful use of monitoring *and* evaluation information.

Organising and presenting project-results information

How results information is organised and presented also influences the extent to which results information can be used for learning and steering *as well as* for accountability and communication. In order to collect, aggregate and analyse project-level results data for multiple purposes, donors are creating internal information management systems for data collection and analysis with increasingly sophisticated "results modules". In theory, this enables greater use of data for decision making

within donor agencies while still allowing aggregation for corporate purposes. Several providers report having established, or having plans in place for new provider-specific IT solutions for results data capture and analysis including Netherlands, United Kingdom, New Zealand and Canada.

For example, an aid management system is under development in New Zealand which will include a significant results capture and reporting element. The system will enable staff to track and monitor progress through standardised results reports in a dashboard form at programme, country and sector levels. In the UK, DFID is building new platforms to strengthen and support project level results-based management. DFID's goal is to generate data that can be cut and sliced at different levels, thus enhancing use of results information for managing interventions at project and country level and for learning and decision making.

These developments are promising, suggesting a move towards more context-aware and flexible methods for results-based management and enabling greater use of data for decision making at multiple levels. As these systems (which focus on project-level results data) are created and rolled out, it will be important to ensure they complement rather than drain resources from support of country-led results data and the systems that generate them.

In addition, and perhaps most importantly, these systems can only be as good as the data that go into them. For providers, the quality of project-level results data is an ongoing challenge that affects the use of results for all purposes (this challenge was noted in Canada, United Kingdom and World Bank case studies). Providers can benefit from keeping data capture at project-level simple, building in quality assurance mechanisms, and bearing in mind that while project-level results data are important, they are just one link in the results data chain, and supporting robust country-led results data (in line with the Sustainable Development Goals) is of equal importance.

4. Conclusion

Development co-operation is evolving, and so is the way that providers measure and manage for results. Providers are individually adapting their approaches to suit this changing and complex landscape, and their own domestic agendas. This paper asserts that maintaining a focus on outcomes and change is paramount, and suggests that the Sustainable Development Goals can provide the platform for this focus.

Case studies of development co-operation providers revealed *six interrelated challenges* faced by providers establishing their results-based management approaches. Discussion of these six challenges has highlighted good practice and generated suggestions or guidelines which can help re-build and maintain **the link between development co-operation results and development results.**

Providers use results information from three tiers (development results, development co-operation results, performance information) at different levels, and for multiple purposes: accountability, communication, direction and learning. This paper has looked at how agency-wide results frameworks, which utilise standard indicator sets, can influence collection and use of results information at multiple levels.

Providers should avoid a "dual track" system which separates domestic accountability and communication at corporate level, from learning and adaptive management at project and programme level. Instead, they should aim for co-ordinated approaches which enable analysis of the

links between results (development and development co-operation) and performance information. By doing this providers can not only meet accountability requirements and communicate meaningfully to constituencies but also gain insights, engage in results-oriented dialogue with partners and other development actors and undertake analysis for direction, decision making and learning.

Overall, members of the OECD DAC Results Community may wish to work towards a *shared vision* for results-based management in support of the Sustainable Development Goals, which looks to better harmonise and simplify domestic accountability requirements, whilst building and maintaining a flexible and context aware approach that honours country ownership and can adapt to a complex development landscape.

The suggestions and guidelines presented in this paper (repeated here for ease of reference) can serve as a platform for ongoing discussion and further analysis in support of this ambition:

1. Goals: linking results to goals and building narratives

- Design results-based management approaches to align to and address development goals and desired change.
- Communicate narratives that logically link the contribution of development co-operation results to development results.
- Avoid reporting development co-operation results in isolation; embed them in context to enable a better understanding of the drivers of change.

2. Purpose: ensuring results-based management approaches are fit for purpose

- Because of greater diversity in development co-operation, there can be no one size fits all. Develop a results approach that aligns with and supports how development co-operation is delivered (an agency-wide results framework is not always necessary).
- Articulate and communicate the why, what and how of approaches to results-based management.
- Build external evaluation and/or review into the results-based management approach.

3. Attribution: being realistic about attributing and aggregating results

- Be realistic about attribution of results information from standard indicator sets.
- If attribution of results to donor funding is essential - keep it simple (focusing on a small number of output indicators).
- Limit use of aggregated targets.
- Harmonise standard indicators among providers wherever possible.

4. Ownership: enabling country ownership of results information

- Support partner countries' measurement and use of country results and use them as the basis for provider-specific country results frameworks.
- Consider using the Sustainable Development Goals prioritised by partners as a common framework for country-level results-based management and dialogue.
- Build dialogue and feedback loops into results processes at all levels.

5. Performance: linking results and performance to inform delivery

- Distinguish clearly between organisational performance, development co-operation, and development results - the role of each and the links and synergies between the three.
- If aggregating self-assessments- acknowledge that it is performance information; and ensure data are moderated and robust.

6. Culture: enhancing resources to build a learning culture

- Enhance incentives for results-based management; find ways to show how it can benefit partner and provider, and that it is everyone's business (not just the results advisers').
- Embed results advisers – get them out of headquarters and working with staff at country offices.
- Build bridges between results and evaluation: synthesise evaluation and results information to enable nuanced and balanced analysis.
- Plan 'results modules' in aid management platforms that avoid proliferation of parallel data systems and to encourage use of data (from all three tiers) for learning and insights.

End notes

[1] Results-based management involves "systematically gathering and analysing information to understand whether institutions, policies and programmes are effectively and efficiently producing the expected results – and how improvements can be made for future performance"(OECD, 2014: 15).

[2] The OECD Development Assistance Committee (DAC)/Development Co-operation Directorate (DCD) Results Community is an informal network dedicated to results-based management for effective development co-operation. Staff from DAC member or observer agencies who work in results-based management take part in the Results Community.

[3] High-level agreements to boost development effectiveness through enhanced focus on results were made at Paris (2005), Busan (2011) and Nairobi (2016) (OECD: 2005, OECD: 2011, GPEDC: 2016).

[4] Development results are defined as the output, outcome or impact (intended or unintended, positive and/or negative) of a development intervention (OECD, 2010).

[5] The focus of the case studies (and discussion paper) has largely been on managing the results of bilateral contributions. Providers also establish frameworks to assess the results of their multilateral contributions – which may be considered a further 'level'.

[6] In this paper 'project' refers to individual interventions funded by providers- also referred to by different providers as activities, interventions or investments.

[7] Impact in the results chain is defined as: "positive and negative, primary and secondary long-term effects produced by development interventions, directly or indirectly, intended or unintended" (OECD, 2010). It is important to note that the term impact is also used in relation to *impact evaluation*, where impact is used to imply causal attribution. Impact evaluation is an assessment of how the intervention being evaluated affects outcomes, whether these effects are intended or unintended. The proper analysis of impact requires a counterfactual of what those outcomes would have been in the absence of the intervention. In this paper impact is defined as long term change- and does not imply causal attribution.

[8] From a results perspective *attribution* of results refers to instances where providers claim outputs (or in some cases immediate outcomes) from projects as a *direct result* of their funding, taking a pro-rata approach to calculate the quantity of results that can be directly attributed based on the share of their inputs. For example, if a project that is 50% funded by donor-A and 50% by donor-B, results in 500 teachers trained then donor-A directly attributes and reports 250 trained teachers as a result of their support. In this paper, attribution refers to this method of "direct attribution." Providers may take a softer approach to attribution. For example, in the case of the World Bank Group the results reported by clients implementing operations supported by the World Bank Group are *attributable* to the World Bank Group, though not on a pro-rata basis.

[9] The World Bank Group is guided by a shared strategy articulating two overall goals for the world to achieve by 2030:

- End extreme poverty by decreasing the percentage of people living on less than USD 1.90 a day to no more than 3%.
- Promote shared prosperity by fostering the income growth of the bottom 40% in every developing country.

[10] "Theory of Change explains the process of change by outlining causal linkages in an initiative, i.e., its shorter-term, intermediate, and longer-term outcomes. The identified changes are mapped –as the "outcomes pathway" – showing each outcome in logical relationship to all the others, as well as chronological flow. The links between outcomes are explained by "rationales" or statements of why one outcome is thought to be a prerequisite for another." https://en.wikipedia.org/wiki/Theory_of_change

[11] It is important to note that in this increasing complexity, development practitioners are also acknowledging that traditional cause and effect relationships (such as that set out in the results chain) do not suit every development context, and some are turning to more "complexity aware" approaches which favour real-time learning and adaptation at project-level (See for example ODI: 2017, Shutt: 2016). This trend is discussed further in Section 3.6.

[12] This is based on evidence from the case studies, as well as from recent OECD DAC Peer Reviews.

[13] Global Affairs Canada will release a Departmental Results Framework which will include standard indicators in 2018. Specific details are yet to be announced, so they are not included in this paper.

[14] Unlike ''reach'' indicators which simply count outputs, outcome indicators measure improvement or behaviour change, and are by nature more difficult to quantify, and consistently aggregate across multiple interventions in different contexts.

[15] Sweden does not use standard indicator sets, and Canada has not yet announced specific details, see note viii.

[16] "A country-led results framework is understood as one that is led or originated by the government of the country itself…This can include any form of government-led planning instrument that defines a country's approach to development, sets out its development priorities and establishes the results expected to be achieved. It also outlines the systems and tools that will be used to monitor and evaluate progress towards these targets, establishes the indicators of progress and determines the baseline against which results will be measured" (OECD/UNDP, 2016).

[17] New Smart Rules introduced by DFID in 2014 provide an operating framework for programming and project-cycle management in DFID. The rules encompass the full project cycle including results-based management, and are founded on an acknowledgement that the increased complexity of the development landscape requires 'leaner' and more adaptive programming. The document makes a distinction between rules and less rigid quality expectations (DFID, 2016b).

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Annex 1. Key findings from case studies for each provider

This table presents evidence from the case studies against the six interrelated challenges identified through analysis of the findings. For more detail, consult the individual case studies listed in Box 2.

	1.Goals	2. Purpose	3. Attribution	4. Ownership	5. Performance	6. Culture
Global Affairs Canada	New Canadian feminist international assistance policy released June 2017. New Departmental Results Framework will define expected results for international assistance to be implemented by 2018. A new Architecture for Results in International Assistance (ARIA) provides a flexible framework for results-based management (not yet implemented).	Extensive guidance on the different elements of the results architecture available.	New Departmental Results Framework to be released 2018, will include a 'pillar' devoted to international assistance. ARIA will include standard indicators (Key Performance Indicators) which will be "rolled up" from project level. Thematic indicator menus will aim to avoid proliferation of indicators.	Programme level results-based management designed to align to partner national development plans.	Number of countries which improve against a certain high level indicators (e.g. income) used as a corporate performance measure.	New RBM manual and other materials provide extensive guidance. New data management tool for ARIA in design.
Sweden MFA & Sida	Overarching policy framework with eight thematic areas. 43 strategies and related operational plans operationalise the strategy. Reporting is mainly qualitative. RBM is firmly on direction and learning and less on accountability and communication.	Approach to RBM is reflected in policy framework, strategy guidelines and internal steering documents. Continuous internal review and improvement at ministry and agency level.	No standard indicators. However, aid policy framework and strategy objectives guide reporting. Strategy reports make a qualitative analysis of contribution to country level results. All project level results published online.	Country ownership is central to approach. However, dialogue with partners on results identified as a challenge.	Analysis of results mainly at intervention and strategy level. Use of traffic light ratings to make a qualitative assessment of whether developments are in line with objectives and whether programmes are implemented according to plan.	Focus is on use of results for direction learning and partner dialogue. E-learning products promote results-based management at project level for learning and management.
SDC	Ten strategic objectives in Joint dispatch. ARIs: tier two results – aligned to the strategic objectives. To date corporate reporting has made a qualitative assessment of contribution to objectives. ARIs mapped to SDGs at goal level.	Medium term programme quality assurance sets out a theory of change for RBM. RBM systems are being externally evaluated in 2017.	40 Standard tier two indicators. No targets used. Mostly output – but also some measuring introduction of policy/legislation. Consultative process used to identify indicators based on in-country experience – but final selection was a top down process. Results will be aggregated at	Strong focus on country ownership, and beneficiary assessment. Partner priorities are the frame of reference for co-operation strategies. Use of "contextualised results statements'' ensure results are linked to country context. Country level reporting not available to public.	Logical links between three tiers in co-operation strategies (country level) - performance information used at this level. Focus is on Swiss contribution to country priorities. Strong performance focus for multilateral support, but overall corporate reporting focused more on results than performance.	SDC working on systems for aggregation- not yet established. RBM team embedded within programming team – small team that supports a wider network at headquarters and at embassies. Evaluation team separate – responsible for corporate results reporting (and

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	Co-operation strategies use results at *three* tiers. Dual track system: SDC is clear that ARIs are designed to meet communication purposes (and accountability). Direction and learning take place at country level. Challenge identified in the extent results from ARIs can be linked to development goals (when they are only supposed to be for communication).		country and corporate level- and attributed wherever possible. New indicator set aims to avoid proliferation of indicators.	Mechanisms for monitoring the results of policy dialogue.		evaluation). Strong links between the two. Capacity building is a focus- working to ensure it delivered at country level.
The Netherlands MFA	Three high level goals for Dutch development assistance, and a strong thematic focus. Tier two results designed to align to the themes. Accountability to parliament is core focus of results system. Communication to Dutch public also very important. Tier two results only at corporate level – no specific links to development results. Indicators mapped to SDGs at goal level.	Results Ambition statement- working document. Aim is to build focus on learning and direction and addresses staff incentives and learning. New standard indicators aim to contribute to this.	15 standard indicators at tier two. Annual and multi-year targets attached to each indicator. Mostly output based. Results from indicators aggregated to corporate level, and will be attributed to Dutch support. Selection of indicators has been "top down".	Links to country priorities are not a focus. More of a thematic focus – which makes links to country level priorities difficult. Goals for use of IATI for results reporting represent an attempt to widen ownership of results information. New approach to country level planning and results is being developed.	Thematic results with a strong corporate level focus reflects majority of programming from headquarters. Standard indicators linked to inputs, but no corporate performance indicators.	Data entered through IATI and then Ministry reporting and data visualisation tools will support. Results and evaluation staff separate within Ministry but work closely together. Capacity building tools under development, and will include outreach to embassies. Challenges with data quality.
New Zealand MFAT	Strategic results framework links directly to current strategic plan and includes outcomes at medium and long term as well as indicators. Use of outcome statements is designed to link results information to development goals. Also use of tier one indicators means results at tier two can potentially be *linked* to results at tier one. Tier one indicators mapped	Knowledge and results strategy guides purpose of results system. Periodic external review of results system.	At tier two 40 standard indicators – no targets attached. Aggregation and attribution of project results. Indicators mandatory and came from "top down".	Country level results used at strategic results framework level. Unique context NZ mostly working with SIDs. Some challenges linking New Zealand support to country priorities. New country level strategies and results frameworks being developed. Work underway to build stronger link between country strategies and strategic results framework.	Operational performance indicators form tier three of strategic results framework. Plans for aggregated performance ratings to be used for corporate level reporting	New Aid management system has potential to automate collection and aggregation of results information – and enable use at multiple levels. Evaluation and results team work closely together and produce shared (internal) learning products. Capacity building available to staff at headquarters and post – also offered to consultants and partners.

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	to SDG indicators. Accountability and communication are intended to be secondary to learning and decision making.					Challenges to building a results and learning culture.
DFID	UK's aid has four high level objectives. Single departmental plan and related indicators are mapped to these objectives enabling them to report progress towards targets. Current corporate results system serves performance accountability purpose. No hierarchy of results in current system – indicators input and output. DFID yet to explicitly link results system to SDGs as they did with MDGs.	ICAI undertakes periodic reviews (one forthcoming) – there was also an internal review of the previous corporate results framework in 2015. No external review of project level reporting.	14 standard indicators used for annual reporting. Targets attached to some of them. 6/14 considered tier two results with direct attribution, they are carried over from previous results framework. Targets against some indicators. All project and country level reporting publically accessible online.	Strong focus on communicating the results of aid to UK public. Reviews have found corporate approaches not designed to support a country-led approach to results. New country strategies from later in 2017 which will cover all UK support (not just bilateral)	Performance and results information used for corporate performance framework. Monitoring of multilateral support focused on performance. Portfolio Quality Index- aggregates self-assessed output ratings from projects, and is used for corporate performance reporting.	DFID working on new systems for aggregation and analysis of results – a "bottom up approach" New smart rules promote flexible approach to RBM at project level. Statistical staff embedded in the field to assist with reporting requirements. Independent evaluation office and internal evaluation department- separate from results and performance system.
World Bank Group	Corporate scorecard with twin goals at the ''apex" – results system geared towards contribution to these goals. 34 of 66 indicators have been mapped to SDGs in the 2018 version of the WBG scorecard. Tier one included – although language geared towards its inclusion as "context" Challenges linking the three levels and creating a narrative on how each level contributes to the next. Tier two results mostly geared toward communication.	Extensive review of the results system has been undertaken in recent years by IEG.	Standard indicators at all three tiers. 13 direct indicators at tier two of the World Bank Group Scorecard. Results achieved with partners with World Bank Group support. Have been through a process of rationalising indicators across the World Bank to avoid indicator proliferation.	The World Bank board an important audience of results information. Country partnership frameworks found by reviews to be over ambitious in relation to results. Ongoing work to strengthen the quality of these.	Performance information at tier three has targets attached and is used for decision making and direction. Tiers one and two have less influence on decision making at board level.	Project level reporting forms the basis of the results system. IEG involved in rigorous verification of results and ratings of results The World Bank Group is engaged in efforts to build a learning culture incorporating results and evaluation. Active network of results and evaluation professionals across World Bank Group.