



## UNITED NATIONS POPULATION FUND

### UNFPA strategic plan, 2018-2021

# Annex 5 UNFPA programme accountability framework

#### *Summary*

UNFPA programme accountability framework builds on and complements the UNFPA Oversight Policy and the UNFPA Evaluation Policy. It is aligned and uses the definitions harmonized by the United Nations Development Group. Through this strengthened framework the Fund will endeavour to achieve and uphold the highest level of accountability when supporting partner countries in pursuing their national development and humanitarian goals.

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## I. Introduction

1. The 2030 Agenda for Sustainable Development includes commitments to greater accountability at global, regional and national levels, and to corresponding mechanisms for implementation and follow-up. The UNFPA programme accountability framework, presented in this document, underscores the commitment of the Fund to achieving results, managing for results and a shared culture of accountability. It is intended to continue to enhance the Fund's accountability for development results in its new strategic plan, 2018-2021 and its contribution to the achievement of the identified transformative results and thus, the impact of its work and programmes on the lives of people.

2. The framework has been developed within the context of the accountability commitments in the 2030 Agenda. The framing is also informed by General Assembly resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development, follow-up to the Programme of Action of the International Conference on Population and Development and the Sendai Framework for Disaster Risk Reduction as well as the accountability review and recommendations of the Joint Inspection Unit.<sup>1</sup>

3. It builds on and complements the UNFPA Oversight Policy and the UNFPA Evaluation Policy. Through this first detailed programme accountability framework, the Fund will endeavour to achieve and uphold the highest level of accountability when supporting partner countries in pursuing national development, humanitarian and peacebuilding results.

## II. Definitions

4. Programme accountability is for achievement of results as defined in a programme (or plan/project). It also underscores that activities are conducted in accordance with procedures agreed by the parties involved in a programme (or plan/project). This framework uses the definitions harmonized by the United Nations Development Group (UNDG)<sup>2</sup> and also as stated in the UNFPA oversight and evaluation policies.

5. The United Nations Development Assistance Framework (UNDAF) guidelines include accountability as one of the core integrated programming principles. UNFPA aligns with the UNDG guidance which states that each United Nations agency is accountable for its contribution to selected UNDAF outcomes as per its agency mandate and agreed country programme, including to national authorities as well as to its governing board. Upward reporting to the governing bodies does not focus on national development performance. Instead it focuses on the contributions made by individual United Nations agencies to UNDAF results and their influence on national development objectives.

## III. Guiding principles

6. The UNFPA programme accountability is guided by the following core principles:

(a) *Mutual accountability and clarity of organizational responsibility.* The Fund will pursue integrated approaches and cross-sectoral synergies in the framework of mutual accountability. UNFPA, implementing partners and programme country Governments have distinct responsibilities for delivering on their respective obligations;

(b) *Managerial accountability for programme results.* Managers are responsible for achieving the corporate strategic plan development results across units, irrespective of their functional positions;

(c) *Formal and consistent delegation of authority.* Authorities, responsibilities and accountabilities are clearly defined, formally delegated and consistent with respect to the development results in the strategic

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<sup>1</sup> Accountability Frameworks in the United Nations System, Joint Inspection Unit, [JIU/REP/2011/5](#).

<sup>2</sup> This framework uses the definitions and terminology as articulated in Box 2 of the UNDG Results-Based Management Handbook (2011).

plan, 2018-2021. This also calls for responsibility for self-informing, meaning that managers and staff would personally take reasonable action to inform themselves about the strategic plan and relevant programming policies and standards for decision-making and cannot claim ignorance of established policies and procedures;

(d) *Risk and cost-benefit considerations in decision-making.* In arriving at programmatic decisions and priorities, the risks, costs and benefits of the available options should be duly considered. Risks should be identified and managed responsibly. By taking into consideration the proportionality between the cost of a process, including the cost of managing risk and the value of the intended result, limited resources can be directed towards the issues of highest priority and potential value;

(e) *Reliable and verifiable performance monitoring and reporting.* Responsible parties must disclose their performance through adequate, regular reporting on results with reliable substantive reports. Documentation must be clear and readily verifiable.

## **IV. Components of programme accountability**

### **A. Results at global, regional, country and inter-agency levels**

7. The UNFPA programmatic accountability is defined in its Strategic Plan through approval by its Executive Board and the political will of Member States to provide resources necessary for its delivery. The development results articulated in the plan's Integrated Results Framework (IRF) form the centrepiece of programme accountability of the Fund. Principles central to UNFPA programme results include: (a) a country-based approach, centred on national priorities and ownership; (b) evidence-based programme planning; (c) human rights-based and gender-mainstreamed approaches to programming; and (d) active participation in the UNDAFs and consolidated humanitarian action plans, as well as wider United Nations reform and coherence efforts.

8. Harmonizing across the United Nations system, the UNFPA results frameworks at global, regional, country levels set results at three levels: (a) impact; (b) outcome; and (c) output. "Impact" refers to changes in people's lives, which are typically the result of the actions of multiple actors. These are clearly beyond the control of UNFPA alone, so changes at this level cannot be attributed solely to the work of any organization. "Outcomes" represent changes in institutional and behavioural capacities which are also beyond the sole control of UNFPA. In contrast, the term "outputs" refers to the immediate results arising out of the products and services delivered by UNFPA. In this case, UNFPA has more direct control over the achievement of the outputs and holds itself accountable for achieving these immediate results, which in most cases are the increased capacities needed by the environment, institution and individuals to make changes in behaviours and practices. UNFPA is accountable for achieving all output indicator targets.

9. At the country level, programmatic accountability is embodied in the UNFPA country programme document (CPD). First, the outcomes and outputs detailed in the CPD are agreed upon with country programme partners. These aim to achieve results within the national development priorities and the outcomes of the UNDAF. All country programmes contribute to the results identified in the UNFPA strategic plan.

10. In its role as the custodian of organizational funds, UNFPA places accountability at the forefront of its programmes and partnerships. Country programme partners work closely with UNFPA offices in the implementation and monitoring of the country programme. Workplans are developed with line ministries and in collaboration with other key programme partners. The workplans are the basis of provision of technical, financial, advisory, informational and material assistance and advocacy. They include specific indicators against which UNFPA and line ministry counterparts can measure progress. Annual review meetings are organized each year with country programme partners to take stock of achievements against the workplans and to plan for the following year of implementation. In addition, joint monitoring and evaluation activities with country programme partners are planned throughout the span of the country programmes, as detailed in their monitoring and evaluation plans.

11. At the inter-agency level, in the context of the integrated approach in the 2030 Agenda and complexity of the targets in the Sustainable Development Goals, UNFPA, working with partner agencies, will endeavour to identify shared results and common indicators. UNFPA and United Nations country team (UNCT) partners are accountable for ensuring the highest level of coordination and coherence in achieving the UNDAF outcomes and advancing the national development agenda. UNFPA will continue to strengthen engagement in joint programmes with other United Nations agencies in a coordinated effort to support common UNDAF outcomes. UNFPA provides inputs on its annual contributions to the achievement of the UNDAF outcomes for the consolidation of annual reports to the Government and the undg. As a member of the UNCT, UNFPA works with the other United Nations agencies and country programme partners to monitor and assess the progress achieved against the UNDAF outcomes. In humanitarian contexts, inter-agency accountabilities will be as detailed through mechanisms such as the common humanitarian action plan, the consolidated appeal process, the inter-agency flash appeal and the transitional or early recovery appeal process.

12. At the global and regional levels, UNFPA is accountable for contributing to the achievement of the strategic plan results framework and the national development priorities of programme countries by providing the necessary policy, programme, operational and management guidance and oversight to country offices. Headquarters and regional offices also contribute to partnership building, to policy development, including in the areas of United Nations reform and coherence and emergency preparedness, response, recovery and risk reduction, and to strengthening the position of UNFPA as a global knowledge leader for women and young people. The programmatic accountabilities at the global and regional levels are embodied in the global and regional results frameworks.

#### **Box 1. Transformative results and indicators**

UNFPA has identified three transformative results in the strategic plan, 2018-2021 for organizing its work. The indicators for these transformative results will illustrate impact on the lives of people in the context of the UNFPA mandate and the Sustainable Development Goals. The transformative results are envisaged for achievement by 2030, encompassing the periods of successive strategic plans.

To estimate the impact, the UNFPA programme results will be converted to proxy outcome measures using modelling techniques (such as the MSI Impact 2 model). This model has been used to report indicators such as *couple years of protection; unintended pregnancies averted, unsafe abortions averted, maternal deaths averted and family planning users*.

Each UNFPA country programme will identify the focused outcome and indicator(s) for the programme's contribution to the transformative results. The concrete target for contribution would be planned in each country context. The individual country programmes will identify a robust theory of change to achieve the identified change, taking into context the contributions of all the programme outputs, and relevant partnerships, as appropriate. This "*compact*" will be shared by the UNFPA Representative with the Programme Review Committee at the time of submission of the draft country programme document and included in the programme monitoring system. This builds on the UNFPA pilot experience with developing the "*compact*" in new country programmes in 2016-2017.

## **B. Managing for programme results**

13. UNFPA will be accountable, as a minimum, for the following:

(a) Developing robust, evidence-informed theories of change that clearly articulate the assumptions underpinning the causal linkages between inputs, outputs, outcomes and impact. This would also include clear partnership strategies derived from in-depth political scanning, including stakeholder mapping and

analysis, so as to strategically position UNFPA programmes and its mandate and also generate multiplying effects;

- (b) Developing robust results frameworks with SMART indicators measuring the expected outputs, outcomes and impacts, aligned to the IRF, and articulating clear assumptions being made and the risks likely to be faced when formulating country programmes;
- (c) Ensuring the technical quality, relevance and timeliness in delivery of the identified outputs;
- (d) Regular monitoring to track trends of outcome indicators, assess achievement of outputs and validate the assumptions underpinning the theories of change and to take corrective measures, when needed. The scope of monitoring would include the continued relevance of the stakeholder analysis and partnership strategy developed initially; Preparing annual results plan, setting annual results targets and quarterly milestones that will be used during the year to track progress towards annual targets. It will also include identifying internal and external factors, risks and opportunities that are influencing progress towards expected results and tailoring strategies to seize opportunities and mitigate the risks;
- (e) Conducting evaluations to assess effectiveness and timely and quality reporting to relevant constituencies, describing the progress being made;
- (f) Taking the necessary measures to strengthen internal capacity for results-based management so that the intended results are achieved. This will include assigning resources to achieve cost-effective investments in high-priority interventions; investing in systems to collect, process, analyse and communicate relevant data on processes, results, risks and contexts at the right time and in the right place, and recruiting required expertise to enable monitoring and evaluation of results.

## **C. Monitoring and reporting results**

14. At the global and regional levels, UNFPA will report on trends in strategic plan outcome areas and exemplify the contribution of UNFPA and challenges it is facing. More precisely, UNFPA results reporting to the Executive Board would focus on:

- (a) Reporting on outcome indicators, presenting the global trends for the relevant outcome indicators, broken down by region and other dimensions such as by gender, or other categories as relevant and meaningful; and provide aggregation on relevant outcome proxy indicators;
- (b) Reporting on progress towards the output indicator targets; In each outcome area, reporting on selected cases, particularly from evaluations, which would exemplify the UNFPA contributions as well as the commonly faced challenges. This component would be a mix of narrative and numbers, based on meta-analysis of country reports and available evaluations covering the reporting period.

15. At the country level results reporting will demonstrate in detail what has been UNFPA contribution to national development results. In particular the Fund will:

- (a) Illustrate the trend of relevant outcome and outputs indicators as identified in the country programme in each country;
- (b) Report quantitative progress against output indicators, establishing a plausible relation with the outcome indicators. This implies having a narrative part that credibly answers questions such as: Which risks and opportunities were faced and which measures were taken to strategically manage them? What are the key internal (UNFPA) factors and external (contextual) factors that influenced progress towards expected results;
- (c) Contribute to system-wide reporting at the country level through the annual UNDAF reporting.

16. The reporting will consider different timings for the different levels of result reporting at the global, regional and country levels. Reports will be communicated and made accessible to Member States, other stakeholders and general public in line with the UNFPA information disclosure policy.

**Figure 1. UNFPA programme accountability in the strategic plan, 2018-2021**

Results	Accountability for Results	Results Reporting
Impact Level	<ul style="list-style-type: none"> <li>▪ Contributing to the desired impact through a theory of change</li> <li>▪ Monitoring trends in impact-level indicators</li> <li>▪ Reporting on impact-level/SDG indicators</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Country</u>: In country programme performance summary to the Board (<i>with new CPD</i>)</li> <li>○ <u>Global and regional</u>: In UNFPA global and regional-level reports (Regional office/headquarters annual reports)</li> <li>○ <u>Strategic Plan</u>: Executive Director’s annual report to the Board</li> </ul>
Outcome Level	<ul style="list-style-type: none"> <li>▪ Contributing to and influencing the identified outcome(s) through a theory of change</li> <li>▪ Monitoring trends in outcome indicators</li> <li>▪ Reporting on outcome-level/SDG indicators</li> <li>▪ Reporting on aggregation through identified UNFPA (signature) indicators which illustrate plausible causal relations between the development changes, required for achieving the transformative results of the strategic plan and UNFPA initiatives</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Country</u>: In UNFPA country-level annual report (country office annual report)</li> <li>○ <u>Global &amp; regional</u>: In UNFPA global and regional-level reports (Regional office/headquarters annual reports)</li> <li>○ <u>Strategic Plan</u>: Executive Director’s annual report to the Board</li> </ul>
Output level	<ul style="list-style-type: none"> <li>▪ Achievement of the specific indicators and targets identified under each output (<i>in the strategic plan, country programme documents, global and regional frameworks</i>)</li> <li>▪ Outputs and identified indicators contribute through a theory of change to the outcome and identified signature indicator(s)</li> <li>▪ Reporting on output indicators and progress towards achievement of targets</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Country</u>: In UNFPA country-level annual report (country office annual report)</li> <li>○ <u>Global and regional</u>: In UNFPA global and regional-level reports (Regional office/headquarters annual reports)</li> <li>○ <u>Strategic Plan</u>: Executive Director’s annual Report to the Board</li> </ul>

## V. Organizational architecture for programme accountability

17. Responsibility, authority and accountability are interrelated concepts that underpin and are brought together in the programme accountability framework. Responsibility is the duty to act; authority is the right to act; and accountability is the requirement to account for actions, decisions taken and omissions.

18. The “three lines of defense” architecture for programme accountability proposes a cohesive and coordinated approach and deploys UNFPA risk and control resources to ensure that significant programme risks are identified and managed properly and programme quality is assured.

## A. Lines of defense for UNFPA programme accountability

19. UNFPA will continue to strengthen the three lines of defense model, used in the common United Nations assessment for its internal programme accountability (see figure 2 below). Management control is the first line of defense though appropriate and updated programme policies and procedures as well as operational tools and guidelines. The functions that oversee programme risks such as programme quality assurance, compliance and oversight established by management constitute the second line of defense, and independent assurance is the third, which includes programme audit and evaluation. Each of these three “lines” plays a distinct role within the UNFPA governance framework.

**Figure 2. Lines of defense for UNFPA programme accountability**



20. The Executive Director is accountable to the UNFPA Executive Board for the achievement of the planned development results. The UNFPA regional directors, divisional directors and other senior managers are accountable to the Executive Director for contributing to the achievement of the programme results by providing an enabling environment including necessary policy, programme, operational and management guidance and oversight to their respective areas of operation. Managerial accountability will be further strengthened through compacts with UNFPA country representatives. The programme quality assurance and results monitoring function, as part of the second line of defense, strengthens the programmatic effectiveness of UNFPA through identifying inadequate compliance to programme policy and processes and setting quality benchmarks. UNFPA will continue to strengthen its programme quality assurance, institutionalized through the Programme Review Committee in 2012, and the UNFPA results-based management system as part of the second line of defense in the context of the 2030 Agenda and the QCPR. This has independence from the first line of defense, but is a management function and intervenes directly in modifying and developing programme control and risk systems, policy and procedures. The UNFPA evaluation and internal audit function, the third line of defense, offers independent analyses to the UNFPA Executive Board.

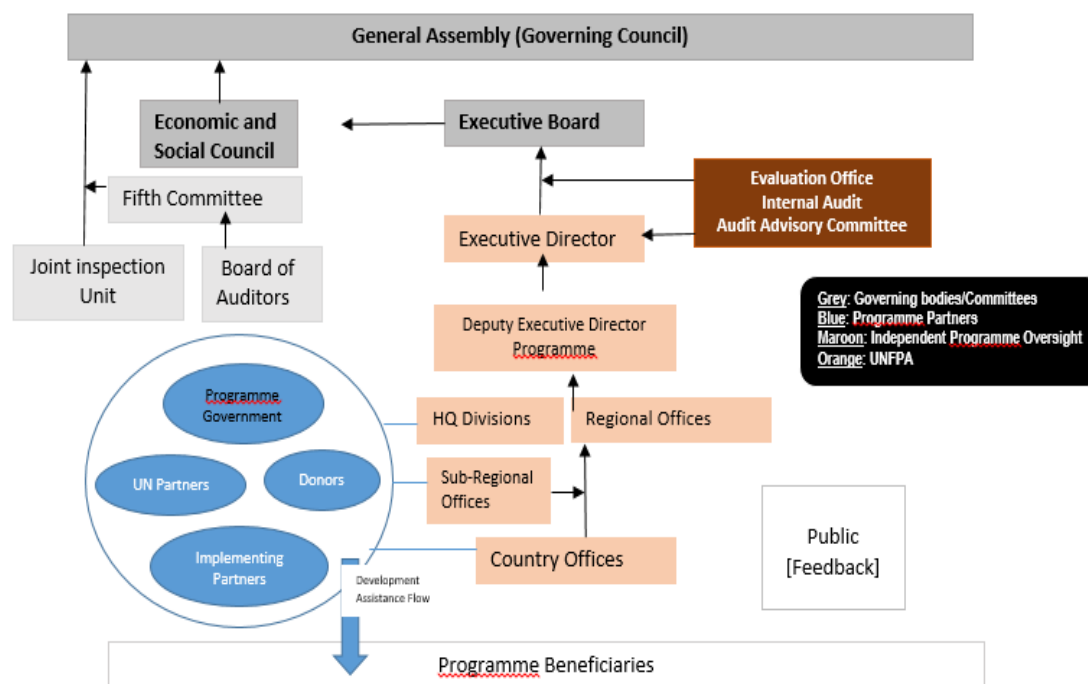
## B. Transparency and programme accountability

21. As in the Joint Inspection Unit's review (JIU/REP/2011/5), the accountability of UNFPA will go beyond a robust internal control framework to encompass the political covenant to Member States for reporting as well as strategic guidance on programmes and development results through the Executive Board. Programme and related reports will be submitted to the Executive Board as part of programme accountability. These would include the UNFPA strategic plan and related documents, all UNFPA country programme documents and others as stipulated in Executive Board decisions and guidelines.

22. UNFPA, a member of the International Aid Transparency Initiative, is committed to continuing to strengthen the information about its programmes available to the public. UNFPA programme-related

documents and reports will be available to Member States, beneficiaries and the general public as per the UNFPA information disclosure policy. UNFPA considers public access to information a key component of effective participation of all stakeholders, including the public, in the achievement of its mandate. UNFPA recognizes that there is a positive correlation between transparency, including through information-sharing, and public trust in UNFPA-supported development activities.

**Figure 3. Key actors in UNFPA programme accountability universe**



23. Figure 3 above provides the universe of key actors in the UNFPA programme accountability framework. UNFPA recognizes the accountability of the United Nations system to the general public of the countries in which it works. External donor/partner assessments of UNFPA programmes as well as provision of response and feedback will continue to strengthen accountability and transparency.

## VI. Continuous improvement in the UNFPA programme accountability system

24. UNFPA is committed to strengthening a culture of programme accountability. The Fund is engaged in a process of continuous improvement to strengthen its accountability system. Some of the ongoing initiatives to further strengthen accountability for development results include the following:

(a) An initiative to harmonize and strengthen UNFPA information technology systems for strengthening measurement and monitoring of results that is underway will also enhance the quality of reporting on results. UNFPA will also use new and existing technologies for real-time monitoring, and to extract and analyse increasing amounts of data from multiple sources;

(b) In 2012, UNFPA institutionalized the Programme Review Committee (PRC) to strengthen the second line of defense for programme quality assurance. As monitored through the strategic plan indicator, steady improvements in meeting the quality criteria in country programmes submitted to PRC have been seen since 2012. In the context of the 2030 Agenda, QCPR and the new strategic plan, UNFPA will update the quality criteria to continue to strengthen its programme quality assurance;



(c) In April 2016, UNFPA piloted the initiative to strengthen its accountability to country programme results, particularly to influence higher outcome-level results and strengthening managerial accountability through "compacts" with country representatives. This will continue to be updated and implemented.

25. UNFPA will continue to build on the progress made to strengthen accountability. The UNFPA RBM Policy will be updated in the context of this programme accountability framework. Learning and capacity development, with focus on monitoring and evaluation, will be strengthened at country level. The Fund will leverage relevant lessons learned from its own experience and those of other organizations to operationalize improved programme accountability in the new strategic plan, 2018-2021.

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