

The Office of the Auditor General's investigation of Norwegian aid to the Syrian crisis 2016–2021

Document 3:13 (2022–2023)



To the Storting (Norwegian Parliament)

The Office of the Auditor General hereby presents Document 3:13 (2022–2023) *The Office of the Auditor General's investigation of Norwegian aid to the Syrian crisis 2016–2021*

The document is structured as follows:

- The Office of the Auditor General's conclusions, elaboration of conclusions, recommendations, the Minister's reply and the Office of the Auditor General's statement to the Minister's reply.
- Appendix 1: The Office of the Auditor General's letter to the Minister.
- Appendix 2: The Minister's reply.
- Appendix 3: Performance audit report with assessments.¹

The Office of the Auditor General, 8 June 2023

For the Board of the Auditors General

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Auditor General

¹ The appendices are not translated into English.

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The Office of the Auditor General uses the following terms for criticism, with the following ranking from the most to the least severe:

1. **Highly objectionable** is the Office of the Auditor General's strongest criticism. We use this level of criticism when we find serious weaknesses, flaws, and shortcomings. These can often entail major consequences for individuals or society in general.
2. **Objectionable** we use when we find significant weaknesses, flaws and shortcomings that can often entail moderate to major consequences for individuals or society in general.
3. **Unsatisfactory** we use when we find weaknesses, flaws and shortcomings, but which to a lesser degree will have major direct consequences for individuals or society in general.

1 Introduction

Humanitarian aid has long been a priority area for Norwegian governments. In the period from 2016 to 2021, just under 12 per cent of all Norwegian aid was for humanitarian purposes. The primary objective of Norway's humanitarian efforts is to contribute to ensuring that people in need are given the necessary protection and assistance in line with the humanitarian imperative and the humanitarian principles of humanity, neutrality, impartiality and independence, cf. Report No. 24 to the Storting (white paper) (2016-2017) *Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy*.

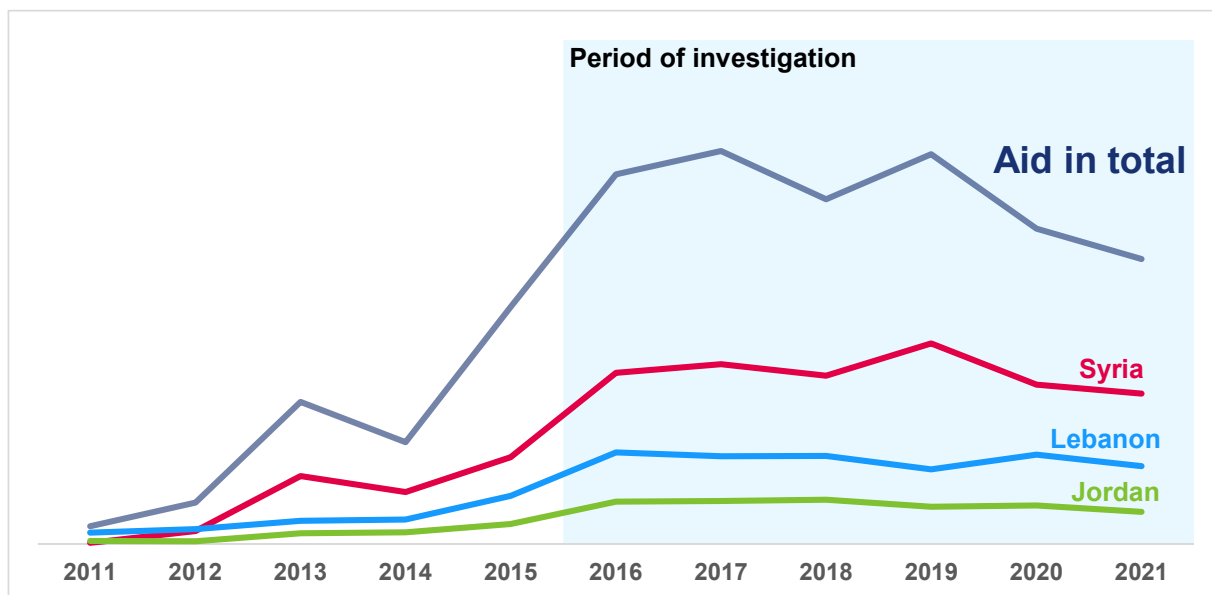
The civil war in Syria has caused enormous humanitarian suffering, and a huge number of people have been forced to flee their homes. Although the hostilities that took place from 2016 to 2021 have decreased in scope, the humanitarian situation has steadily deteriorated. According to United Nations Security Council reports from April 2022, the humanitarian needs in Syria are at their highest level since the conflict began in 2011. Many people are internally displaced, and there has been major destruction to towns, cities and infrastructure. The neighbouring countries of Lebanon, Jordan and Turkey are also struggling to cope with the large numbers of Syrian refugees who have fled there. For several years, Syria has been the country that has received the largest share of Norwegian aid. Norway gave a total of NOK 12.5 billion to Syria and its neighbouring countries in the period from 2016 to 2021, cf. Figure 1.



The humanitarian imperative

The humanitarian imperative entails saving lives, alleviating suffering and preserving human dignity during humanitarian crises.

Figure 1 Norwegian aid to the Syrian crisis 2011–2021 (NOK)



Source: bistandsresultater.no

Many humanitarian crises become protracted. The Syrian crisis is an example of this. These types of protracted crises require better coordination between humanitarian and long-term development efforts. Immediate humanitarian needs must be viewed in connection with more sustainable and long-term solutions, through so-called integrated efforts, cf.

Recommendation 440 S (2016–2017) to Report No. 24 (2016–2017) to the Storting. The objective of integrated efforts is to reduce and prevent future humanitarian needs.

It is an objective that Norwegian aid is effective. In 2016, Norway signed the *Grand Bargain* agreement, for which the primary objective is to improve the effectiveness and efficiency of humanitarian aid. This objective is particularly important in connection with the Syrian crisis, because there are major unmet humanitarian needs. This means that it is even more important that aid funds are used as efficiently as possible to ensure that as many people as possible receive the necessary help.

There are serious risks associated with providing aid to conflict areas. These risks are both about compliance with the humanitarian principles and about whether the aid is effective and contributes to meeting both the short term and long-term needs of the population.

The investigation by the Office of the Auditor General is mainly based on the following decisions and prerequisites from the Storting:

- The budget propositions for the Ministry of Foreign Affairs in the period from 2016 to 2022, with associated recommendations, cf. Recommendation 7 S.
- Report No. 40 to the Storting (2008–2009) *Norway's Humanitarian Policy*, cf. Recommendation S. No. 307 (2008–2009).
- Report No. 24 to the Storting (white paper) (2016-2017) *Common Responsibility for a Common Future – The Sustainable Development Goals and Norway's Development Policy*, cf. Recommendation 440 S (2016–2017).
- Report No. 27 to the Storting (2018-2019) *Norway's Role and Interests in Multilateral Cooperation*, cf. Recommendation 145 S (2019–2020).
- Act relating to archives (Archives Act), 2022.

The objective of the investigation has been to assess whether the Ministry of Foreign Affairs ensures that the aid provided by Norway to the Syrian crisis is effective and in accordance with the humanitarian principles. The investigation includes aid to Syria and the neighbouring countries of Jordan and Lebanon. In the case of Syria, the investigation focuses on humanitarian principles, while for Jordan and Lebanon, it investigates whether the aid is relevant and effective. The investigation primarily covers the period from 2016 to 2021. However, data from before and after this period was also collected.

The report had been completed before the earthquake that struck Turkey and Syria on 6 February 2023. This has further highlighted the problem of bringing humanitarian aid to Syria, particularly to non-government-controlled areas. Following the earthquake, the United Nations has entered into an agreement with the Syrian government authorities to use two additional

border crossings from Turkey temporarily, in order for aid to be able to reach north-west Syria.²

The report was presented to the Ministry of Foreign Affairs in a letter dated 14 February 2023. The Ministry submitted remarks to the report in a letter dated 14 March 2023. These remarks are largely incorporated into the report and this document.

The report, the Board of the Auditor General's cover letter to the Ministry dated 25 April 2023, and the reply from the Minister dated 10 May 2023 are enclosed as appendices. The appendices are not translated into English.

2 Conclusions

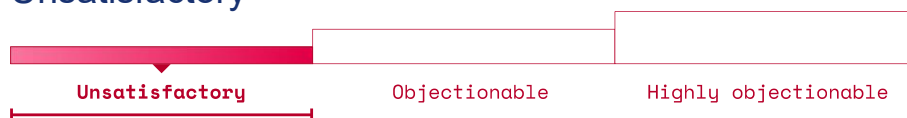


- The Ministry of Foreign Affairs has actively worked to ensure compliance with the humanitarian principles in Syria, however, communication relating to challenges and dilemmas has not been sufficiently clear.
- The aid provided to the neighbouring countries of Jordan and Lebanon has to a lesser extent had a long-term approach, and the results achieved are not adequately documented.
- The Ministry of Foreign Affairs' flexibility and greater use of multi-year agreements enable the provision of more effective aid.
- The Ministry of Foreign Affairs' assessments of project results and risks are inadequate.
- There is insufficient traceability in connection with the administration of aid to the Syrian crisis.

² AP News (2023). "UN says Syria agrees to open 2 new crossings for quake aid", <https://apnews.com/article/politics-syria-united-nations-bashar-assad-antonio-guterres-e9e0b8ede0c9b908ef25b3f30b8380db>. [Date retrieved: 28 February]

3 Overall assessment

Unsatisfactory



It is unsatisfactory that:

- The Ministry of Foreign Affairs has not obtained adequate documentation of results from all of the grant recipients, nor has it conducted systematic assessments of the results of the aid projects.
- The Ministry of Foreign Affairs' documentation and archiving practices are inadequate and not very transparent.

4 Elaboration of conclusions

4.1 The Ministry of Foreign Affairs has actively worked to ensure compliance with the humanitarian principles in Syria, however, communication relating to the challenges and dilemmas has not been sufficiently clear

Humanitarian aid is rooted in the humanitarian imperative to save lives and in the four humanitarian principles of humanity, neutrality, impartiality and independence – see explanation in Factbox 1. According to Proposition 1 S (2016–2017), the objective when applying these principles is to provide emergency assistance as efficiently as possible, in order to save lives and alleviate the suffering of people with humanitarian needs with the least possible influence from actors with other intentions. Humanitarian aid therefore differs from other types of aid, which may be given to support specific groups based on political, religious, ideological or military considerations.

Factbox 1 The humanitarian principles

- *Humanity* means that life, health and dignity must be protected in accordance with fundamental human rights and needs.
- *Neutrality* means that humanitarian aid must not favour any side in a conflict or other dispute of a political, ethnic, religious or ideological nature.
- *Impartiality* means that humanitarian aid must be provided without discrimination on the basis of nationality, gender, ethnicity, religion or political position.
- *Independence* means that humanitarian actors must act independently of the policies and actions of the government authorities.

Source: Ministry of Foreign Affairs (2018). *Norway's Humanitarian Strategy. An effective and integrated approach*.

The investigation shows that all the actors that were interviewed find it difficult to comply with the humanitarian principles when providing aid to Syria. While the restrictions on providing humanitarian aid to Syria have eased somewhat in recent years, the United Nations, the Red Cross and Red Crescent Movement and civil society organisations note that it is still difficult to gain access in order to provide humanitarian aid in all parts of the country. The humanitarian principles, and potential violations of these principles, are a sensitive topic. Everyone we interviewed was generally cautious when answering which party to the conflict is preventing the provision of aid, or to identify specific incidents at a certain time and place that could have been characterised as violations of the humanitarian principles. The Ministry of Foreign Affairs has emphasised that there is no conclusive answer to what constitutes a response based on the humanitarian principles, and on what point the principles can be said to have been “violated”.

Overall, the investigation shows that the Ministry of Foreign Affairs has actively worked to ensure that the aid provided to Syria complies with the humanitarian principles. This work has included, among other things, the drafting of new guidelines in close cooperation with Norwegian humanitarian organisations. The Office of the Auditor General considers this to be positive. It is important that the aid that is provided is based on trust in partners and recipient organisations.

However, it is also important that the Ministry of Foreign Affairs follows up on whether the practices of the partners are in line with expectations. The investigation shows that the Ministry only to a limited extent has followed up on and documented how humanitarian principles are complied with in individual projects. The Ministry could also have been clearer in its communication to the Storting regarding the challenges associated with complying with the humanitarian principles in practice. In Proposition 1 S to the Storting for the past few years, the Ministry only writes in general terms about the humanitarian principles. It is not clear as to whether it is actually the case that assistance is provided in line with the humanitarian principles, or that there are factors that have been challenging.



Different types of aid

In the investigation, we looked at both multilateral support and project support. Multilateral aid is often provided to large country programmes managed by UN organisations, while aid to civil society organisations normally applies to projects that are more limited. In this investigation, all types of aid are generally referred to as “projects”.

4.1.1 The Ministry of Foreign Affairs has prepared guidelines for humanitarian principles, but these are not often used when following up individual projects

The guidelines from the Ministry of Foreign Affairs concerning humanitarian principles are intended to provide support to Norwegian humanitarian organisations in complying with the humanitarian principles. The Norwegian humanitarian organisations that we interviewed - NORWAC (Norwegian Aid Committee), the Norwegian Refugee Council and the Norwegian Red Cross - are all very familiar with the guidelines and all provided input to the guidelines before these were drawn up in 2017. The organisations also have informal meetings with the Ministry of Foreign Affairs in which humanitarian principles is a topic that is raised.

We conducted a case review of seven projects in Syria, which received aid totalling NOK 1.37 million from 2016 to 2021. Our review shows that there has been little formal follow-up and assessment on the part of the Ministry regarding how the humanitarian principles are complied with in individual projects. The Ministry has only evaluated risks associated with the humanitarian principles in one of seven projects. Moreover, the meeting minutes from the formal meetings with the organisations do not document that the humanitarian principles have been discussed. The Ministry of Foreign Affairs reports that there is extensive and continuous dialogue with the partners regarding the humanitarian principles and associated dilemmas. Regardless, the Office of the Auditor General would note that the Ministry's guidelines clearly state that relevant communication with partners pertaining to issues related to humanitarian principles must be documented.

4.1.2 The Ministry of Foreign Affairs has not established a clear framework for how to follow up humanitarian principles in multilateral organisations

About half of Norway's aid to Syria is provided through UN organisations. However, the Ministry of Foreign Affairs' guidelines for the humanitarian principles do not include multilateral aid provided to UN organisations. The Ministry has thus far not considered there to be a great need for such a tool that includes the UN. Therefore, no kind of framework has been established that addresses how the Ministry should follow-up the multilateral organisations.

The Ministry of Foreign Affairs informs that, in the case of multilateral organisations, the Ministry works through regular board work and actively participates in the dialogue on the humanitarian principles at board level. According to the Ministry, there needs to be a different degree of trust in the multilateral organisations than in the civil society organisations. The Ministry of Foreign Affairs also notes that the Ministry should not have the same detailed knowledge and follow-up of UN organisations because Norway is a UN member state. In connection with this, the Office of the Auditor General would note that the UN has received a great deal of criticism for failing to safeguard adequately the humanitarian principles in Syria. For example, the UN organisations in Damascus have been criticized for working too closely with Syrian government authorities. Furthermore, evaluations that include Syria reveal that employees of the UN organisations UNICEF and the World

Food Programme (WFP) do not have a good enough understanding of what these principles entail in practice.

The Office of the Auditor General understands that the Ministry cannot have the same level of detailed follow-up of UN organisations as for civil society organisations. However, there is also reason to note that the multilateral organisations received about half of Norway's aid to Syria in the period from 2016 to 2021. In the view of the Office of the Auditor General, a clearer framework would have provided a better basis for following up the humanitarian principles in Norwegian-supported projects led by multilateral organisations.

The investigation also shows that the Ministry of Foreign Affairs has been unclear when communicating how they manage dilemmas relating to aid provided through multilateral organisations. The Ministry of Foreign Affairs states that it is a fundamental principle for Norwegian aid to Syria that no funds are provided to the Syrian government authorities. At the same time, Norway provides funds that go to Syrian government authorities via UNICEF. In response to the question of how aid can be provided to Syrian government authorities via a UN organisation, the Ministry replies that UNICEF is responsible for the associated risks since they are having direct contact with the government authorities. According to the Ministry, this is a dilemma that the organisations are facing, because it is the government authorities that provide services, and the organisations do not wish to build up parallel systems. Therefore, the Ministry generally has a high level of confidence that UNICEF has conducted extensive assessments and concluded that this support was necessary.

4.2 The aid provided to the neighbouring countries of Jordan and Lebanon has to a lesser extent had a long-term approach, and the results achieved have not been adequately documented

According to Report No. 24 to the Storting (2016–2017) – *Common Responsibility for a Common Future – the Sustainable Development Goals and Norwegian Development Policy*, protracted crises require new and more integrated approaches in the humanitarian response, as well as closer coordination with long-term development efforts. When considering the report, the Standing Committee on Foreign Affairs and Defence stated that it is important for Norway to build a bridge between humanitarian and long-term efforts, cf. Recommendation 440 S (2016–2017). According to the Committee, it was important to strengthen humanitarian and development assistance to vulnerable states and contribute to these states being better able to take responsibility for the safety and welfare of their own citizens.

The situation in Jordan and Lebanon is difficult, and the crisis has also been ongoing for a long time. The large number of refugees, in addition to the pandemic and economic crisis, have created additional challenges for aid efforts. At the same time, the investigation shows that the aid to a lesser extent has had a long-term approach, and that the results achieved have not been adequately documented.

4.2.1 Norwegian aid to Jordan and Lebanon has to a lesser extent had a long-term approach

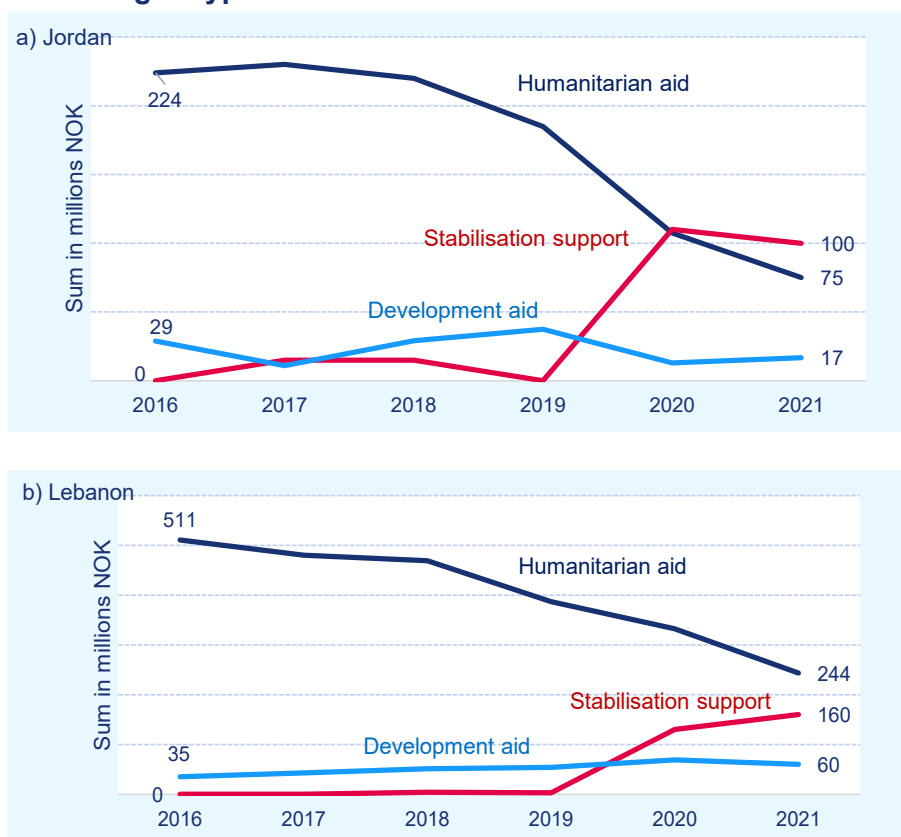
In order for the aid to be relevant, it must be directed in such a manner that it responds to the needs of the population, cf. the evaluation criteria from the OECD. A key part of this involves long-term efforts to reduce vulnerability and humanitarian needs such that those who receive assistance this year will not need to receive assistance in the future. Creating better coordination between humanitarian aid and long-term development efforts is one of the primary objectives of the *Grand Bargain* agreement that Norway is a signatory to. This is also emphasised in both Norway's Humanitarian Strategy and in the strategic framework for efforts in vulnerable states and regions. The Syrian conflict started in 2011, and Norway has contributed to the humanitarian efforts during this entire period.

From 2016 to 2019, Norway pledged to provide NOK 10 billion to Syria and its neighbouring countries. A large proportion of this was humanitarian aid.

In 2016, the Norwegian Agency for Development Cooperation's (Norad) evaluation of the Syrian crisis stated that the protracted refugee crisis in Syria's neighbouring countries requires a more long-term approach to the aid provided to these countries. As mentioned above, Report No. 24 to the Storting (2016–2017) states that it is important to build a bridge between humanitarian and long-term development efforts. This ambition was also stated in budget propositions, including in Proposition 1 S (2017–2018) and Proposition 1 S (2018–2019), which placed an emphasis on stabilisation support. It was not until 2020 that Norway started to prioritise more long-term support in the form of stabilisation assistance to Syria's neighbouring countries. The Office of the Auditor General therefore finds grounds to note that the lack of emphasis on providing such funds to the neighbouring countries prior to 2020 does not correlate well with the ambition in Report No. 24 to the Storting (2016–2017) of achieving better coordination between humanitarian and long-term development aid.

Figure 2 shows that, in total, the aid provided to Jordan and Lebanon in the period from 2016 to 2021 was mostly humanitarian, but that stabilisation support to both countries increased significantly from 2020. The Ministry of Foreign Affairs' internal action plan for 2020-2021 also highlights an increased focus on stabilisation support.

Figure 2 Norwegian aid to Jordan and Lebanon 2016–2021 according to type of aid



Source: bistandsresultater.no

The investigation shows that there are also other factors indicating that Norwegian aid to Jordan and Lebanon has had little focus on the long-term. For example, few Norwegian-supported projects have activities that consistently focus on meeting long-term needs. This only applies to 3 of the 19 projects reviewed in the period from 2016 to 2021. As was noted by the Ministry of Foreign Affairs, it is not an objective that all projects should have a certain long-term perspective. However, this is still a low number, especially when viewed in connection with Report No. 24 to the Storting (2016–2017), in which the Ministry of Foreign Affairs stated that, when concerning the humanitarian aid for the Syrian crisis, they had increasingly sought to support programmes and projects with long-term effects, including within food safety, job creation, education and shelter.

The fact that the aid to a lesser extent has had a long-term approach is also reflected in which organisations have received Norwegian support. For the period from 2016 to 2021, the United Nations Development Programme (UNDP), which is the most important UN organisation for long-term development work, received less than two per cent of the support in both Jordan and Lebanon. Both the United Nations Development Programme (UNDP) and the United Nations High Commissioner for Refugees (UNHCR) in Jordan have reported that they find it challenging to achieve good coordination between humanitarian and long-term measures for improving the conditions for refugees.

The situations in Jordan and Lebanon are somewhat different. Lebanon has far more Syrian refugees than Jordan. Lebanon has also experienced an economic crisis that has resulted in an increased need for humanitarian aid. The political situation has also become more unstable. This has created worse conditions for long-term development aid in Lebanon. The investigation also shows that Lebanon has received little funding from the GCFF, which provides favourable loans to countries impacted by refugee crises, because the country has been unable to utilise this mechanism. This entails that long-term funds that Norway has provided for both Jordan and Lebanon through the GCFF have been allocated to a much greater extent to Jordan, despite Lebanon having a more pressing need for this assistance. The Norwegian support to the GCFF has therefore been less adapted to Lebanon's needs.

Like our investigation, the mid-term evaluation of the humanitarian strategy from 2022 also noted that Norway has struggled to facilitate better coordination between humanitarian and long-term development aid. The evaluation covers all Norwegian humanitarian aid. According to the Ministry, it is difficult to achieve integrated efforts in practice.

Moreover, the Ministry of Foreign Affairs and the embassies have not involved Norad to any great extent nor used their expertise in connection with the planning and follow-up of the projects in Lebanon and Jordan. In the view of the Office of the Auditor General, the Ministry could have better involved Norad, which has expertise in long-term development assistance, in the work on integrated efforts in Jordan and Lebanon. It is also an objective in the *Strategic framework for Norwegian efforts in vulnerable states and regions* from 2017 that Norad, as a specialist agency, shall be included more in areas relevant to the work in vulnerable states and regions.

At the beginning of the period that this investigation pertains to, i.e. 2016, the refugee crisis in Syria's neighbouring countries had already been ongoing for several years and is still a reality seven years later. The actors we have spoken to were of the view that there is a need to prioritise long-term initiatives, particularly in Jordan. The Ministry of Foreign Affairs has been aware for many years that the refugee crisis would be protracted, however it was not until 2020 that there was a shift towards greater emphasis on meeting long-term needs. The Office of the Auditor General generally finds that the aid provided by Norway to Lebanon and Jordan could have been more long-term and strategically oriented.

4.2.2 Norwegian aid to Jordan and Lebanon has not fully achieved its objectives, and there are several projects for which the results have not been adequately documented

More than half of the 19 projects that we looked at in Jordan and Lebanon have not achieved their primary objectives. Important explanations were the pandemic and underfunding of the projects. The economic crisis and port explosion in Beirut in 2020 also contributed towards the low achievement of objectives in Lebanon. For example, the documentation from the UN High Commissioner for Refugees, UNICEF, the World Bank Fund GCFF and the Norwegian Refugee Council shows that the aforementioned challenges have



GCFF

The Global Concessional Financing Facility (GCFF) is a type of fund, a so-called FIF (financial intermediary fund), which provides favourable loans to countries impacted by refugee crises. The fund is administered by the World Bank.



Integrated efforts

This pertains to strengthening the relationship between humanitarian aid and long-term development assistance during protracted and complex crises.

resulted in a number of activities having been postponed or not completed. The Office of the Auditor General understands that the challenging context makes it difficult to achieve good results for all projects.

As part of the investigation, we visited Zaatari refugee camp, which is the largest refugee camp in Jordan. We had conversations with employees from the organisations that run the camp, volunteers and educational personnel. They described challenges in the camps, however, we were not told either here or elsewhere during the field trip that the help was not reaching its destination. Together with the World Food Programme (WFP), we also visited two families who were receiving cash support. They told us that the cash support they received from the food programme was essential and that they would not have managed without it.

The Ministry is responsible for ensuring there is adequate information of results, including when the situation is challenging. This is stipulated in the financial provisions. However, the investigation shows that the documentation of results is inadequate. There are significant differences in terms of the quality of the actual performance reports. It was therefore more difficult to assess goal attainment for some projects that were part of the case review. For four of the projects, the objectives were not realistic because of inadequate funding. The grant recipients had therefore made plans with the expectation of more funding than what they received. For a further seven projects, the review shows that results are not well-documented.

One example of inadequate documentation is the results framework for the GCFF, which has been unsuitable for measuring results. The Ministry of Foreign Affairs had already identified this before Norway opted to become part of the fund in 2016. At that time, the Ministry wrote to the World Bank that the results framework lacks substance, scope and ambition. The results framework measured the amount of money coming into the GCFF, instead of measuring what the fund achieved with this money. However, the Ministry still chose to support the fund. It was not until the reporting for 2022 that the fund had to report on the number of refugees it had reached. There was also similar criticism of the performance reporting of other World Bank funds in *the Office of the Auditor General's investigation of Norwegian aid to the World Bank's funds* from 2021, cf. Document 3:4 (2021–2022). The Office of the Auditor General notes that Norway joined a fund without having the opportunity to know what the fund achieved for the Syrian refugees in Lebanon and Jordan overall.

The Jordanian multi-donor fund for education, which Norway is involved in supporting together with, among others, the United States, the European Union, Germany and the United Kingdom, also has significant shortcomings in its results reporting. The performance reports provide little mention or documentation of improvements in the capacity or quality of the education. The donors are of the opinion that the project has achieved results in terms of improving access to education, but also questioned the number of registered Syrian students that were listed. The Office of the Auditor General's investigation of information on the results of education aid, cf. Document 3:10 (2018–2019), also showed that performance reporting for

education aid was often not reliable. The Office of the Auditor General notes that this investigation also found several instances in which the performance information was not sufficient for enabling adequate follow-up of the projects.

4.2.3 Children are prioritised, but it is not possible to determine whether aid is getting to other particularly vulnerable groups

The inclusion and protection of particularly vulnerable groups is a fundamental premise for humanitarian efforts. According to Proposition 1 S (2017–2018) for the Ministry of Foreign Affairs, particularly vulnerable groups may include children, the elderly, people with disabilities or lesbian, gay, bisexual, transgender and intersex persons (LGBTI). According to the budget proposition, a condition for receiving support from the humanitarian budget is that the grant recipients and their partners include vulnerable groups in all phases of the project work, from needs assessment and planning to project implementation and evaluations.

The case review shows that children are a prioritised group in connection with Norwegian aid to Jordan and Lebanon, particularly through educational initiatives. The Office of the Auditor General considers this to be positive.

However, insufficient data makes it difficult to assess how well the aid has targeted vulnerable groups other than children. In the opinion of the Office of the Auditor General, more disaggregated data is required, i.e. so-called information about the various groups. As the situation currently stands, it is not possible to assess how well the aid has achieved the objective set in Proposition 1 S of including particularly vulnerable groups in all phases of the projects.

4.3 The Ministry of Foreign Affairs' flexibility and greater use of multi-year agreements enable the provision of more effective aid

Report No. 40 to the Storting (2008–2009) *Norway's Humanitarian Policy*, places emphasis on the humanitarian aid having to maintain its flexibility and the ability to act swiftly to meet changing needs. At the same time, it was desirable to make the situation more predictable for key grant recipients, through increased use of non-earmarked contributions and multi-year agreements. This is in line with the objectives in, for instance, the *Grand Bargain* agreement from 2016. *Norway's Humanitarian Strategy* (2018) also placed emphasis on there being predictability and flexibility for grant recipients, while at the same time setting requirements for quality and results.

In a type of crisis situation like the one in Syria, needs and conditions can change rapidly. It is therefore important that the grant recipients can alter their plans in line with changing needs. At the same time, predictable funding is also important for the grant recipients.

The investigation shows that the Ministry of Foreign Affairs has given the grant recipients the flexibility to make changes to their activities during the

agreement period. In the majority of the projects we have looked at, the funds have not initially been earmarked for specific activities. For some of the projects, there was also a contractual possibility to reallocate funds during the year. The investigation also consistently shows that the grant recipients appreciate that Norway is a flexible and predictable donor.

Previously, the Ministry of Foreign Affairs would often allocate humanitarian funds through one-year agreements. In recent years, the Ministry has made greater use of multi-year agreements with both Norwegian and multilateral organisations. One particularly important change that the Ministry has made is to introduce strategic partnerships with a limited number of Norwegian civil society organisations. Multi-year agreements make the situation more predictable for the grant recipients. According to the Ministry of Foreign Affairs, the strategic partnerships have also made administration more efficient, and the costs of following up the agreements have decreased. The example of the strategic partnerships demonstrates that a well-structured system for administering aid also makes it easier to follow-up the aid. In summary, the Office of the Auditor General takes a positive view of the shift towards increased flexibility in connection with funding and multi-year agreements, and believes this will contribute to making the aid more effective.

4.4 The Ministry's assessments of project results and risks projects are inadequate

The investigation shows that the Ministry of Foreign Affairs conducted limited assessments of the results and risks of the projects that were reviewed. This was the case both prior to and during implementation of the projects. This particularly applied to the funds provided to UN organisations.

4.4.1 The Ministry of Foreign Affairs rarely conducts systematic assessments of the results of the aid provided for the Syrian crisis, which could result in less effective use of the aid

Pursuant to the financial provisions, the Ministry must obtain information from the grant recipient or other sources that makes it possible to assess the extent to which the scheme is achieving its objectives. All grant recipients must prepare a performance report. The Ministry is required to check the reports submitted by the grant recipient that concern the achievement of objectives. These checks have to be adapted to each individual grant scheme and must be documented in a satisfactory manner. Requirements for follow-up are also stipulated in the Grant Management Assistant (GMA) from the Ministry of Foreign Affairs. According to the GMA, the case officer has to collect and assess the reports from the grant recipient and document this assessment. The assessment of results must involve comparing the reported results with planned results, and obtaining more information if necessary.

In order for the aid funds for the Syrian crisis to be used most effectively, it is important that the Ministry is aware of the results that are being achieved with these funds. However, in our investigation we found few traces of the

Ministry of Foreign Affairs having followed up and assessed the project results of the projects. The Ministry of Foreign Affairs conducted written assessments of results at country level for only 3 out of 25 projects that we looked at. There were no such written assessments in the 22 remaining projects. Furthermore, prior to allocating project funding, the Ministry of Foreign Affairs only made assessments in 10 out of 25 projects of how the grant recipient would follow up the results of the project.

Formal meetings constitute another part of the Ministry's follow-up of the grant recipients. According to the GMA, relevant topics to be addressed at formal meetings include progress and results, risk management and expenditure in relation to the budget. The case review shows that few of the meeting minutes that we have received, document that the Ministry of Foreign Affairs raised the issue of results in Syria, Lebanon or Jordan with the grant recipient at the annual meeting. The case review also shows that, in more than half of the 25 projects we looked at, the Ministry conducts virtually no assessment of the budget of the grant recipient.

The Ministry of Foreign Affairs' assessment of results is particularly weak when concerning support for multilateral organisations. Our investigation shows that the Ministry of Foreign Affairs did not conduct systematic assessments of expected results before allocating funds in any of the 13 projects for UN organisations that we reviewed. These are projects administered by the Ministry in Oslo, which entered into agreements valued at just over NOK 2 billion during the investigation period. The Ministry also did not conduct written assessments of results at country level during the follow-up phase. In the view of the Office of the Auditor General, it is important that the Ministry reviews and assesses the performance information it receives from UN organisations in order to determine the results achieved from the funding.

A significant amount of Norwegian aid is going to the Syrian crisis. The Ministry of Foreign Affairs has a responsibility to follow up adequately the grant funds that they administer. At the same time, the situation in the region is very serious, and international aid is increasingly underfunded. It is therefore important that donors such as Norway ensure that the aid is used as effectively as possible. In the view of the Office of the Auditor General, the Ministry has not obtained adequate documentation of results from all grant recipients, cf. Section 4.2.2. The Ministry has also not carried out systematic assessments of the results of the projects, either prior to or during the implementation of the project. The Office of the Auditor General finds this to be unsatisfactory, and it means that the Ministry has not put the necessary steps in place to follow up results.

4.4.2 There is little documentation of how the Ministry of Foreign Affairs evaluates project risk

Risk management is an important part of the management and quality control of the projects that receive funding. In Proposition 1 S (2017–2018), the Ministry states that in situations where there is a great need for aid, there will often be a high risk that objectives will not be achieved. According to Report No. 24 to the Storting (2016–2017), the Ministry must carry out good

risk assessments, and adapt efforts to changing circumstances as necessary.

The Ministry of Foreign Affairs has prepared general risk assessments for the aid to Syria and its neighbouring countries for 2020 and beyond. However, the investigation shows that there is little documentation of how the Ministry of Foreign Affairs assesses the risk associated with individual projects and programmes at country level. The Ministry of Foreign Affairs only assessed the risk of the project objectives not being achieved or of unintended negative consequences in 9 of the 25 projects. It is also rare for the Ministry of Foreign Affairs to assess risk when the project is ongoing.

The Office of the Auditor General understands that not all incidents and situations can be documented. Nevertheless, in the view of the Office of the Auditor General, the Ministry should have done a better job of documenting risks that have materialised. The absence of written documentation of the risk assessments in individual projects makes it difficult to determine what assessments the Ministry has made, and can contribute to poorer quality in terms of project follow-up.

4.4.3 Few employees working with humanitarian aid has consequences for the follow-up of aid to the Syrian crisis

According to Report No. 27 to the Storting (2018–2019) *Norway's Role and Interests in Multilateral Cooperation*, money alone is not sufficient for achieving Norway's development policy objectives. In order for financial policy instruments to function in the best possible manner, human resources need to be allocated who can influence the policies of the organisations and the arrangement of the work through board work and other types of follow-up.

The investigation shows that few employees at the Ministry of Foreign Affairs work with humanitarian aid. The Section for Humanitarian Affairs has 20 employees. These employees administer the entire humanitarian aid budget, which was between NOK 5.2 billion and NOK 6.2 billion per year from 2016 to 2021. During the same period, the Ministry was responsible for administering approximately 1,500 humanitarian agreements. In addition to grant administration, the employees also work with broader humanitarian policy issues. The budget has increased significantly in recent years, without there being a corresponding increase in the number of employees who administer it. The embassies in the region also have few employees to follow up the aid.

Few employees working with aid to the Syrian crisis has consequences for the Ministry's possibility to, for instance, follow up results in a systematic manner. The Ministry of Foreign Affairs itself has highlighted limited internal capacity and expertise as one of the greatest risk factors for the failure to achieve objectives in connection with aid to the Syrian crisis. The Ministry also reported that humanitarian aid is followed up less closely than the rest of the aid administered by the Ministry, and that this is partly the result of the resource situation in the Section for Humanitarian Affairs.

The Ministry of Foreign Affairs notes that other donors, such as the European Commission Humanitarian Aid Office, (ECHO), the United Kingdom and Sweden, have more resources with which to follow up aid provided through individual programmes. The Office of the Auditor General considers it sensible for the donors to cooperate and share information to enable their combined resources to be used more effectively. At the same time, the consequence of the present situation is that Norway, as one of the largest donors to the Syrian crisis, bases its project follow-up to a lesser extent on its own assessments, and therefore has to base its donor follow-up on the work of other countries.

4.5 There is insufficient traceability in connection with the administration of aid to the Syrian crisis

A principle of good administrative practice is traceability of procedures and that documents are registered and stored in archives in a manner that makes them secure sources of information. In addition, the Norwegian Archives Act requires that public bodies have archives that are organised and arranged in such a manner that the documents are secure sources of information for both the present and future. The documents from the Ministry of Foreign Affairs that relate to each individual agreement must be stored in the Ministry's archives.

The investigation shows that the Ministry of Foreign Affairs' documentation and archiving of relevant information on grant administration related to the Syrian crisis are inadequate and not very transparent. It is generally a difficult task to retrieve core documents for the different projects, including applications, decision documents, performance and progress reports, assessments of these reports and minutes of meetings. This often makes it difficult to understand what assessments form the basis for funding allocations, and what assessments were made during the process. In several instances, no annual reports or performance reports were archived. This applies to, for example, annual reports for earmarked funds to the World Food Programme (WFP) in Syria, Lebanon and Jordan. The Office of the Auditor General is of the view that these reports being stored on the websites of the grant recipients, as reported by the Ministry of Foreign Affairs, does not constitute adequate traceability.

The consequences of inadequate traceability are particularly evident in the follow-up of grants to multilateral organisations when the agreement finances an appeal. An example of this is an agreement with UNICEF concerning education in Jordan. Since the agreement is based on an appeal, there is no requirement for either an application or a decision document in the template where, for instance, results and risks are systematically assessed. Neither the agreement nor the appeal provide specific information about what measures the funds will be used for. In addition, no decision memorandum for the case has been archived. When the documentation is not completely clear about what UNICEF will use the Norwegian grant in Jordan for, it is unclear as to how the Ministry of Foreign Affairs can write in its concluding memorandum that the project has shown good results in accordance with the application.



Appeals

The United Nations prepares appeals that outline humanitarian needs, key activities and target groups, and funding requirements. They can be prepared per organisation or per country. The appeals are a means by which the UN can ask member states for funding.

According to the Ministry of Foreign Affairs, the Ministry often assesses results and risks at project or organisational level, but it does not always document and archive these assessments. The investigation generally demonstrates that the work on humanitarian aid is more dialogue-based than the other aid work carried out by the Ministry of Foreign Affairs. Assessments that are not documented and cannot be found are of little value to the continued work of the Ministry of Foreign Affairs because the information is not disseminated among the organisation as a whole.

The Swedish International Development Cooperation Agency (Sida), which administers Swedish humanitarian aid, has a dedicated case processing system known as Trac, which documents the administration of an agreement. Trac is available both to Sida employees in Stockholm and at the embassies. Trac requires that the archiving of standard documents for all projects must occur at the same location. According to the Sida employees at the Swedish Embassy in Beirut, Trac has greatly improved the systematic follow-up of projects and results. Trac is particularly beneficial when personnel are replaced, because it is easy to see what has previously been done and assessed.

The Office of the Auditor General is of the view that the Ministry's processes are not sufficiently traceable. When the documentation and archiving practices of the Ministry of Foreign Affairs are inadequate and not very transparent, the Office of the Auditor General considers this to be unsatisfactory. Insufficient documentation prevents the efficient flow of information, and can thereby also have consequences for the quality of the case processing and the aid that is provided. Good routines and systems for archiving are particularly important within the Foreign Service, because employees often change positions both within the Ministry and between Foreign Service missions because of the rotation system.

5 Recommendations

The Office of the Auditor General recommends that the Ministry of Foreign Affairs:

- ensures that the results of major aid programmes and projects at country level are assessed and documented in accordance with the Ministry's own guidelines,
- ensures that the follow-up of multilateral aid at country level provides adequate knowledge about what is being achieved,
- makes case processing more traceable, particularly for multilateral aid, to enable all key documents linked to an agreement or grant to be easily retrieved,
- documents assessments of challenges with the humanitarian principles in major humanitarian projects and country programmes,
- continues to pursue the ambition of achieving better coordination between humanitarian and long-term development aid in Jordan and Lebanon.