

**RESULTS-BASED MANAGEMENT IN THE
UNITED NATIONS DEVELOPMENT SYSTEM**

**ANALYSIS OF PROGRESS
AND POLICY EFFECTIVENESS**

SUMMARY REPORT

Coordinator

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Joint Inspection Unit

Geneva 2017



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EXECUTIVE SUMMARY

Results-based management in the United Nations development system: analysis of progress and policy effectiveness JIU/REP/2017/6

United Nations system organizations have been implementing results-based management since 2002. The present report examines the progress made and effectiveness in the implementation of results-based management. The focus is on the results-based management policy elements defined in General Assembly resolutions 67/226 of 21 December 2012 and 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system.

The report also addresses conceptual and technical challenges in results-based management, as well as their underlying causes and the structural, systemic and political constraints on the implementation of results-based management. Some of the constraints have been the subject of debate in the United Nations system, leading to the adoption of new resolutions on governance in the 2016 review cycle and to the Secretary-General planning reforms in support of the 2030 Agenda for Sustainable Development.

The review takes a cross-cutting system-wide view. The purpose of the review is to help the United Nations system to further enhance the relevance and value of its results-based management system in support of the 2030 Agenda and in the current context requiring changing paradigms and a radical shift in perception, thinking and values.

The review complements the series of reports of the Joint Inspection Unit (JIU) on results-based management practices between 2004 and 2012. It also complements the reviews conducted by the Department of Economic and Social Affairs on results-based management.

Drawing on the work of the United Nations Development Group and JIU, results-based management is defined in the present review as **management strategies in individual United Nations system organizations based on managing for the achievement of intended organizational results by integrating a results philosophy and principles into all aspects of management and, most significantly, by integrating lessons learned from past performance into management decision-making.**

The definition emphasizes the mainstreaming of results principles in the various areas of management and the use of information on those results in decision-making. The key principles of results-based management include: (a) vision and clarity of the desired end product or impact; (b) causal linkage in a hierarchy of results (inputs, activities, outputs, outcomes, impact) based on a theory of how change happens, yet with the understanding that all hypotheses are subject to margins of error; (c) systems operations going beyond the linear, causal logic of closed systems, considering context, espousing “equifinality” (the principle that, in open systems, a given end state can be reached by many potential means or trajectories) and addressing risks to and conditions for success in achieving higher-level results; (d) performance measurement for transparency, consensus-building based on a common perspective on results, and accountability; (e) performance monitoring for single-loop learning; and (f) evaluation for double-loop learning and direction-setting.

These principles echo the imperatives set out in the 2030 Agenda for Sustainable Development, including systems operations, integrated and interdependent ways of working for collective outcomes and impact with the consequent collective accountability in the form

of both horizontal and vertical accountability and the development of a dynamic and resilient learning organization. In this regard, results-based management provides a framework for addressing the 2030 Agenda. The 2030 Agenda is a game changer and presents opportunities for the advancement of results-based management in the United Nations system.

Information about the capacity and level of development of results-based management in the United Nations development system is needed for enhancing understanding of the level of readiness of the United Nations system and the improvements needed for supporting the implementation of the 2030 Agenda. In this regard, the review helps the United Nations system to further enhance the relevance and value of its results-based management system in support of the 2030 Agenda.

I. Progressive development and stages of development

Progress is assessed against five management areas (or pillars) linked with the quadrennial comprehensive policy review. These are listed below, along with their components that were the focus of assessment. The first pillar is not associated with a resolution of the General Assembly on the subject but derives its importance from evidence on the central importance of having a vision and plan for adopting and implementing results-based management in ways that are tailored to individual organizations. The five pillars are as follows:

(a) Strategic management (pillar 1): focused on the vision and strategic framework guiding the adoption of results-based management as a management strategy. This includes having a change management and an appropriate accountability framework for implementing results-based management;

(b) Operational management (pillar 2): focused on what the organization does including strategic planning, programming and resource management (human resources and financial);

(c) Accountability and learning management (pillar 3): focused on the monitoring, evaluation, reporting and information management systems;

(d) Change management (pillar 4): focused on a culture of results through internalization and capacity development, leadership and the use of results as part of developing a learning organization;

(e) Responsibility management (pillar 5): focused on partnerships for the attainment of outcomes and collective impact, thereby facilitating collective accountability, both vertical and horizontal, across the United Nations system and with development partners. United Nations accountability is substantive and includes a focus on the responsibility of the United Nations system to leverage its universal presence, convening power, and comparative advantage for coordination, advocacy, influencing partners, enhancing coherence and managing partnerships in support of achieving outcomes and development results.

The progressive development in mainstreaming results-based management into those management areas and their associated components is conceptualized in five stages of progressive growth and development, tied to the theory of the change process in the adoption of innovations and to the standards of the results principles. Stage 1 is non-adoption; stage 2 is exploratory; stage 3 is ad hoc implementation; stage 4 is mainstreamed, yet internally focused; and stage 5 is a comprehensive focus on outcomes with implications for systems operations, partnership, coordination and collaboration, collective impact and collective accountability.

Findings and conclusion

There has been progress made in mainstreaming results-based management over the past 10 years, with variations among the 12 organizations. There are also major variations in performance in the management areas assessed in the review. Addressing conceptual and technical challenges and structural and systemic constraints will help to advance results-based management in the United Nations system in alignment with the imperatives for the implementation of the 2030 Agenda.

At the time of the data collection in 2015 and early 2016, most organizations were at an advanced stage (stage 4 based on analysis of mode) and were internally focused on enhancing results-based management within their organizations and making refinements. They had not moved to stage 5, which, as noted above, addresses the real added value of results-based management with a focus on managing for outcomes, applying systems operations and, thus, co-management, renewing the organization through evaluation and applying collective accountability. Advancement to stage 5 is challenged and constrained by conceptual, cultural, political, structural and systemic factors. Some of the constraints are beyond the management control of single organizations and are being addressed in the context of the 2030 Agenda.

Funds and programmes perform at a higher level than specialized agencies, although the latter have some of the highest performers. A high level of performance is influenced by the following factors: (a) having a well-defined results-based management organizational strategy that enhances organization-wide cohesion and integrity in implementing results-based management; (b) the role of governing bodies and donors; (c) operations driven by a private sector culture; (d) the ability to work together in responding to the same executive board, as well as sharing and applying innovation; (e) being a recently established organization and using lessons learned from various organizations.

In examining the major differences found in the performance of the various management pillars and components, the following stand out.

Having a well-defined and holistic results-based management conceptual foundation characterized by a results-based management strategy and a change management and accountability framework for results-based management adoption or adaptation stand out as very important factors for success. The foundation permits an integrated development of results-based management, around a shared vision of results-based management and its value for implementation, and the development of a culture of results. It is also important for empowering leadership in directing results-based management in organizations and for holding dialogues with governing bodies on what can be realistically achieved. It enhances the ability to influence policy decisions and make policymaking more responsive to the organization and its goals, in serving the cause of development effectiveness. It is most important to note that the results-based management organizational strategy (pillar 1) is not the same as the organizational strategic plan for development support described under operational management (pillar 2).

The analysis shows that pillar 1 operates at a low level. At the time of the assessment in 2015, only one organization had a holistic, well-defined and integrated results-based management strategy and the associated change management and accountability framework. The absence of the strategy is well captured by statements by staff, such as: “Results-based management implementation has no beginning and no end, an ever changing process.” Organizations need to use the existing elements of a strategy that can be found scattered in

their various documents to develop a holistic strategy tied to the 2030 Agenda. The JIU results-based management benchmarking framework (JIU/NOTE/2017/1, annex VIII) and lessons learned from the present review provide important criteria for developing a high-quality results-based management strategy.

Member States, through governing bodies or through assessment systems such as the Multilateral Organization Performance Assessment Network and the multilateral aid reviews of the Department for International Development of the United Kingdom of Great Britain and Northern Ireland, have played a significant role in the development of results-based management in organizations. The role is greatly valued but imbalanced and limits the value of results-based management in managing for organizational effectiveness and development results.

The intervention of Member States has been welcomed by many managers and staff, for their moving the United Nations system away from a focus on activities to a more strategic level of reflection on outputs and outcomes. The focus, however, has been reporting on results, principally for accountability for the use of resources. The United Nations system leadership and system-wide operations have been highly responsive to this requirement for accountability to support transparency in the delivery of services and use of resources.

As a driver of the development of results-based management, the focus on reporting on results and accountability, while important, has proven to have a disempowering effect and limits the added value of results-based management in organizations. The analysis indicates that it has produced: (a) organizations that focus on outputs as opposed to outcomes, or on what can be measured; (b) the excessive use of the professional capacities of the staff of the United Nations system for reporting on results; and (c) leadership that is responsive but not responsible. It has led to the development of organizations that operate with external locus of control, as they seek to address the power dynamics governing their respective organizations. It has limited trust, as well as creativity and innovation, as one would expect of the results-based management philosophy.

In more recent times, changes in the approaches of States members of some organizations have been observed, including having dialogues on what does not work and moving away from evaluation of attribution or value for money to a focus on contribution for development results. This reflects the onset of a conscientious governance system that understands the complex nature of the development process, its potential to yield unintended consequences and the challenges in meeting pre-established performance indicators.

Implementation of results-based management has been strongest in the areas of results-based strategic planning and results-based programme development (pillar 2), followed by monitoring, evaluation and reporting on results (pillar 3). Those have been the areas of focus in the implementation of results-based management that are principally tied to their value for reporting on and accountability for results and providing evaluative evidence. These management areas are nevertheless affected by a large number of conceptual and technical challenges that affect the credibility of results-based management and its value as a management strategy of relevance in current contexts. The challenges limit the ability for an appropriate implementation of results-based management. A key challenge of the United Nations system is implementing the results-based management as it should be implemented.

A wide range of pilot initiatives has been introduced by various organizations. Organizations have tended to copy each other. The innovation adoption process that is

observed for all other components assessed in the review needs a backbone support, as well as a system for assessment of what works, how and in what contexts. This would enhance the effectiveness and efficiency of the innovation adoption practice for results-based management, given that one size does not fit all.

Leadership has been highly responsive but not responsible in managing for achieving results. Leadership for the implementation of results-based management is quite advanced, and particularly so in supporting the core areas of planning, monitoring, evaluation and reporting on results. Leadership has been highly responsive to the demands of Member States for accountability for resource use and results. It has not exercised responsibility in meeting the demands for managing for achieving results, which includes a focus on making the changes and adjustments necessary to ensure success and sustainability, and thus has not manifested strategic leadership in addressing both forms of demands. The effects of an imbalanced focus on accountability are described above.

The United Nations system faces challenges in addressing behavioural aspects that are important for transformative change and applying a human-centred paradigm. Change is possible by shifting incentives, reshaping preferences and beliefs and increasing the opportunities to question the decision-making process. The lowest levels of performance, although with a high degree of variability among organizations, are in the areas of planning for change management, applying results-based management practices in human resources management, having the capabilities to address the need for changes in their hegemonic values and having the appropriate mindset among staff who are the implementers of results-based management and play a critical role in the change process.

Changing mindset is a difficult undertaking. The review identifies key factors that enhance the development of the appropriate mindset, going beyond training for capacity development to include: a vision and strategy shared by all and to which there is commitment and willingness to cooperate to achieve the desired goals and what matters for development; leadership working directly with staff, developing a learning organization and developing an incentive system for innovation and measured risk-taking; and staff understanding the role they play as key agents of change in development.

II. Added value of results-based management to organizational effectiveness

The effectiveness or added value of results-based management has not been a focus of study in the United Nations system or by external development partners. In its resolutions, the General Assembly emphasized that the mainstreaming of results-based management was not an end in itself, but rather a means of achieving organizational effectiveness and development results.

The criteria for the organizational effectiveness of the United Nations system were recently reaffirmed in resolution 71/243, in which the General Assembly recognized that implementing the 2030 Agenda required a United Nations development systems that was more strategic, accountable, transparent, collaborative, efficient, effective and results-oriented, and stressed that the governance architecture of that system must be more responsive to Member States. The review addresses quadrennial comprehensive policy review results-based management outcome areas that are associated with the organizational effectiveness criteria for transparency from reporting on results; credibility from the use of results in oversight, management and direction-setting; coherence for efficiency and collective impact; and collective accountability and governance for collective impact.

The overall analysis across all cases leads to the following conclusion:

The added value of results-based management to organizational effectiveness has not been fully realized and it is work in progress in the 12 United Nations system organizations. There is, however, a significant level of readiness for enhancing the value of results-based management for organizational effectiveness and for the implementation of the 2030 Agenda.

Outcome 1: use of results to support corporate-level decision-making by managers

The organizations show progress in the use of information on results by management. However, progress is uneven. Use is affected by power asymmetries that can undermine policy effectiveness. The unequal distribution of power in the policy arena can lead to exclusion, capture, and clientelism. Use has been exercised principally in managing the portfolio of programmes and projects and minimally in shifting resources. One principal challenge is in human resources management. Integrating results principles into the human resources management system has recently begun. However, the use of information for personnel performance management is constrained by the paternalistic approach of the United Nations system, as well as the preferences of and political interference by members of the Executive Board. In many cases, managers find it difficult to reward excellent behaviour or to penalize persistent failure.

It is important to note that the United Nations system is not alone in addressing the challenges of the use of information on results in decision-making. Many other bilateral and multilateral organizations are also confronted with some of the same key challenges. The use of information in the United Nations system, however, is more difficult than in the typical public sector management arena, given the budgetary process, the nature of financing and a set of well-documented challenges associated with non-core funding. Owing to a huge amount of non-core funding, the United Nations system also has to respond to external governance structures, with implications for a plethora of governance measures affecting results-based management. Organizations have initiated several mechanisms, such as the financing dialogue between Member States and non-State actors.

Outcome 2: use of information on results by Member States for governance

Results-based management policy has led to a focus on use for accountability. It has not guaranteed credible commitment to support coordination and promote cooperation in oversight and governance. A focus on form and not function and the non-recognition of power asymmetries by Member States have not helped to advance the reform of results-based management policy.

The finding of the review is that the most significant contribution of results-based management for United Nations system organizations is in providing a structure for reporting evidence of results to their respective governance bodies. The use of evidence of results by Member States is mainly for accountability for the use of resources.

Two issues affect the effectiveness of using evidence of results. The first issue is the credibility of the quality of the results reported, including satisfaction with the level of results being reported (output versus outcome) and the challenges in addressing questions of attribution and aggregation. The review shows a low level of performance in the quality of the measurement system, which has led to a continued lack of confidence and has opened

up organizations to a wide range of separate assessments by donor Member States. The assessments overlap to a large degree in terms of the content covered. While valued, such approaches, including assessment of organizations done by JIU on identical variables, have huge transaction costs for organizations. The coordination of external assessments by JIU, which is mandated to conduct such assessments, and those conducted by bilateral and multilateral bodies is a critical issue to be addressed by governing bodies.

The second issue is the response to the copious amount of information on results for reporting to the parliaments of donor countries and the public. Preliminary evidence suggests that a focus on form and not function limits the value of reporting on results. Emerging evidence also indicates the public's desire for not only numbers but more qualitative information about the development process and the complexities involved in achieving results

Outcome 3: system-wide planning, measurement, monitoring, evaluation and reporting

Development outcomes that are typically conjoint and indivisible require a systems mode of operation, thus calling for system-wide planning, programme development, implementation, monitoring and evaluation. Results-based management has not influenced system-wide operations.

There have been several resolutions in which the General Assembly has called for system-wide planning and evaluation. The functional structure of the United Nations has not predisposed it to system-wide operation. Few organizations have system-wide or subsystem-wide mandates. The call to “deliver as one” has not had a major effect on system-wide planning and evaluation. The 2030 Agenda presents an opportunity for applying systems operation. How to make something work like a system when it was not originally designed as a system is the critical challenge facing the United Nations system, testing the intellectual capacity and commitment of its members for transformative change to enhance its relevance and sustainability.

The advanced stage of development of the individual organizations' strategic frameworks, plans and reporting on results referred to in this review, and advances in evaluation, suggest a readiness for addressing the 2030 Agenda. The many initiatives for working jointly, global partnerships and system-wide pilots, although fragmented, provide a basis for this, and they need to be compiled and assessed. Initiatives such as developing a separate theory of change to support organizational strategic plans and programmes, undertaken mainly by funds and programmes, hold great potential for highlighting joint outcomes and strategic alignments. New York-based funds and programmes sharing the same Executive Board began developing joint strategic plans in 2017.

The nexus approach focused on the targets of the Sustainable Development Goals provides a multidisciplinary approach across sectors and themes and an opportunity for greater sub-sectoral interlinkages. The pilot independent system-wide evaluation of operational activities for development represents a key effort directed at using existing capacities and partnerships across agencies and at different levels of the architecture of the evaluation function. A robust conceptualization of a system-wide framework is critical to responding to the scope of and demands for a United Nations culture that is not only accountable but is dynamic and innovative and works for success and sustainability in the attainment of outcomes. Central to addressing the challenge is the role of a governance framework that would enhance system-wide operations and collective accountability for collective impact.

Outcome 4: collaboration and partnership around joint outcomes for collective impact with consequent collective accountability

The United Nations system has not conceptualized or developed a coherent framework for collective accountability across United Nations system organizations or with the development partners outside the governance range of the United Nations system governance structure. There are some emerging measures for collective accountability, but there is a need for a better understanding of this and for the development of an appropriate collective accountability and learning framework. That would require integrated criteria for success in the areas of collective impact and accountability.

Success in system-wide operations requires co-management, collaboration and partnerships in the form of integrated and interdependent ways of working together. Success is also dependent upon collective accountability. Results-based management requires a multifaceted accountability system in order to achieve collective impact at the micro, meso and macro levels, involving schemes for use with vertical accountability across levels, and horizontal accountability across organizations and partners. For collective accountability, the analysis indicates that new initiatives, such as the financing dialogue and integrated budget, provide a framework for motivating partners to review resources and begin to address issues of partnership and governance around resource envelopes.

Collective accountability around shared outcomes across organizations is difficult to enforce. The review shows that its success rests on a set of conditions for collective impact, including having a common agenda, shared measurement, mutually reinforcing activities, continuous communication and backbone support. This also includes a system that values trust and integrity and a culture of results that values innovation, measured risk-taking, an internal locus of control and a reasonable amount of self-accountability. An analytical review commissioned by the Department of Economic and Social Affairs in the context of the quadrennial comprehensive policy review provides a starting point for conceptualizing collective accountability and needs to be more fully developed.

Summary of challenges in and constraints on system-wide operations and meeting the demands of results-based management

Results-based management is relevant and has value when implemented correctly, in an intellectually honest manner, and managed on the basis of lessons learned. The United Nations system has done quite well. Strategic leadership from both Member States and managers is critical to addressing complexities and transformative changes in the human-centred economy of our times. A wide range of structural and systemic challenges or underlying factors were identified as affecting the success of results-based management as a management system for the implementation of the 2030 Agenda. The following is a summary of those challenges and factors:

- (a) The functional structure of the United Nations system sectoral focus and mindset, predisposing sectoral, as opposed to multidisciplinary, approaches required of systems operations;
- (b) Focusing on outputs that are within one's control and achievable and, at times, identifying those as outcomes, given the nature of the accountability system, as well as fear of being found to be unsuccessful when outcomes are not achieved;
- (c) Not fully coming to terms with the understanding that outcomes are a partnership proposition and thus a collective accountability framework is required and United Nations accountability does not exist simply to measure output, but also to leverage its

- leadership role for the coordination of all other players and support partnerships to ensure outcome achievement and linkage with development results;
- (d) Absence of a governance structure for joint and system-wide collective accountability across the various existing governing bodies of the United Nations system;
 - (e) Engaging with multiple actors, makes the United Nations system subject to a variety of external governance frameworks, limits its global leadership role and, at times, increases its exposure to various types of risks;
 - (f) The financing system, which creates competition and reinforces functional silos, thus limiting conjoint and integrated ways of working;
 - (g) The absence of a focused analysis of national leadership and capacities for management and evaluation of results as a factor that would enhance the sustainability of results-based management.

Organizations have developed a range of measures and pilot initiatives to address those constraints. General Assembly resolution 71/243 also addresses some of the systemic and structural constraints, which are the subject of analyses and initiatives of the ongoing reforms proposed by the Secretary-General.

The Inspector acknowledges that, in the current context of the United Nations system's reform strategy of retrofitting, rather than re-engineering, one must allow for multiple tactical approaches in an emergent state of affairs. The various initiatives need to be provided with backbone support for coordination across agencies and to ensure symbiotic relationships with other ongoing initiatives. They need to be continually monitored, however, and a formative system-wide evaluation function should be established to address what works, why and how. Where to place this system-wide, formative evaluation function to support continuous and dynamic change based on the principle of subsidiarity and comparative added value has yet to be determined.

Concurrent with the diverse range of activities and tactical approaches is the need to begin to develop system-wide strategic frameworks, as well as a framework for system-wide monitoring and evaluation, addressing the fast pace of development and focused on the strategic role of the United Nations system in the changing times and priorities in the context of the 2030 Agenda.

III. Recommendations

Recommendation 1

Executive heads who have not already done so should develop a well-defined, comprehensive and holistic strategy to guide the mainstreaming of results-based management within and across organizations.

Recommendation 2

Executive heads, including the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination (CEB), should consider establishing a backbone support function to ensure that the vast range of innovations introduced in results-based management across the United Nations system are captured, supported, assessed for value and shared for adoption system-wide.

Recommendation 3

Executive heads should strengthen the development of the culture of results by including in their respective capacity development agenda a focus on enhancing the

mindset and value systems that are important for enhancing staff commitment and engagement in implementing results-based management.

Recommendation 4

Executive heads should ensure that the future development of approaches to staff accountability and human resources management incorporate more consideration of managing for achieving results, including the development of incentive systems that promote both accountability for results and accountability for transformative learning and innovations at all levels.

Recommendation 5

Executive heads should make the use of information on results, including evidence resulting from evaluation, a strategic priority.

Recommendation 6

Legislative bodies may wish to work with heads of organizations to enhance the focus on managing for results beyond the demand for accountability and reporting to give a greater focus on what works, what does not work and why, and do so with due regard to context.

Recommendation 7

The Secretary-General, in his capacity as Chair of CEB, should request inter-agency bodies working on accountability reforms to conceptualize and develop a collective accountability framework that is fit for collective impact, as required for results-based management and the implementation of the 2030 Agenda.

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ABBREVIATIONS

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
JIU	Joint Inspection Unit
ILO	International Labour Organization
OECD	Organization for Economic Cooperation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNDS	United Nations development system
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization

I. INTRODUCTION

1. The present report is about managing for achieving the successful attainment of results in United Nations system organizations, referred to as results-based management, in conformity with the language used in General Assembly resolutions. For the purpose of the review, results-based management is defined as **management strategies in individual United Nations system organizations based on managing for the achievement of intended organizational results by integrating a results philosophy and principles into all aspects of management and, most significantly, by integrating lessons learned from past performance into management decision-making.**¹

2. The definition places an emphasis on the use of information on results for success in decision-making and on the mainstreaming of results principles and associated requirements in management. The key principles of results-based management include: (a) vision and clarity of desired outcome and impact; (b) causal linkage in a hierarchy of results (inputs, activities, outputs, outcomes, impact) based on a theory or hypothesis of how change happens; (c) focus on results at the level of beneficiaries, i.e. outcomes that require systems operations extending beyond the linear, causal logic of closed systems, considering context, espousing “equifinality” (the principle that, in open systems, a given end state can be reached by many potential means or trajectories) and addressing risks to and conditions for success in achieving higher-level results; (d) performance measurement for transparency, consensus-building on the dimensions of results and accountability; (e) monitoring for single-loop learning; and (f) evaluation for double-loop learning. Annex I contains details on these six principles and their implications for management.

3. The implementation of results-based management began in United Nations system organizations in the early 2000s. Results-based management arose from the demands of both programme and donor countries that the United Nations demonstrate that it is achieving its objectives, that it does so coherently and efficiently and that it is adding value and making a contribution to the needs and priorities of programme countries and to global priorities. In this regard, in its resolutions 67/226 and 71/243, the General Assembly, among other things, underscored the importance of results-based management within and across organizations of the United Nations development system, and requested that system to strengthen results-based management.²

4. Results-based management, and coherence in its implementation across the United Nations system, has been a key thematic focus of JIU since the introduction of the approach in United Nations system organizations. In 2004, JIU set out a benchmarking framework for results-based management in a series of four reports.³ The benchmarks constituted a common framework to guide organizations in the mainstreaming results-based management. In 2006, they were endorsed by the Committee for Programme and Coordination⁴ and the General Assembly.⁵ JIU has used the framework in reviews and assessments of results-based

¹ Adapted from [JIU/REP/2004/6](#) and United Nations Development Group, Results-based Management Handbook: Harmonizing Results-based Management Concepts and Approaches for Improved Development Results at Country Level, October 2011. Available at <https://undg.org/wp-content/uploads/2016/10/UNDG-RBM-Handbook-2012.pdf>.

² See General Assembly resolutions 67/226, paras. 164-172, and 71/243, para. 12.

³ JIU/REP/2004/5, JIU/REP/2004/6, JIU/REP/2004/7 and JIU/REP/2004/8.

⁴ See A/60/16, para. 248.

⁵ General Assembly resolution 60/257.

management in reviews of individual organizations and in system-wide reviews.⁶ Research conducted in the preparation of the present review highlighted a relatively low level of use of the benchmarking framework. Updating the previous work of JIU required reflection on lessons learned and on the new developments in results-based management that have emerged since 2004.

5. The present report is part of a project, included in the JIU programme of work in 2015, which seeks to update the previous work of JIU and includes: (a) intensive assessments of prior work and extensive consultations, cooperative inquiry and standard setting as a basis for updating that work and enhancing its validity and value for common use; (b) the development of a benchmarking framework and assessment methodology for a high-impact model for results-based management tied to the outcome areas identified in the quadrennial comprehensive policy review; and (c) a system-wide analysis of the stages of development and the added value of results-based management focused at the corporate level. The high-impact model provides the methodology and basis for data collection for the present report on the system-wide analysis of results-based management, and is set out in a separate note.⁷

A. Significance and purpose of the review

6. The criteria for the success of the United Nations system in addressing the 2030 Agenda for Sustainable Development echo the basic philosophical foundations and principles of results-based management, which include: (a) results-oriented focus on successfully achieving outcomes; (b) consideration of all conditions for achieving outcomes, with implications for systems operations; (c) integrated and interdependent ways of working for collective value and impact around shared, and often conjoint and indivisible outcomes; (d) critical inquiry based on evaluation; (e) dynamic ways of learning and working for transformative changes reflective of a learning organization that is operating in the context of often unpredictable and fast-paced development, which requires resilience; and (f) collective accountability at the horizontal and vertical levels, addressing joint outcomes and a hierarchy of integrated results in a logical chain.⁸ Figure I highlights that linkage.

7. An understanding of results-based management within the United Nations system, and the challenges to and constraints on its development and its added value is important for defining the capacity and level of readiness of the United Nations system for the implementation of the 2030 Agenda. The purpose of the review is to help the United Nations to strengthen its capacity for results-based management in the interest of implementing the 2030 Agenda. In so doing, it seeks to respond to the requests of the General Assembly for strengthening results-based management, given its value for organizational effectiveness, with a view to ultimately affecting development results.

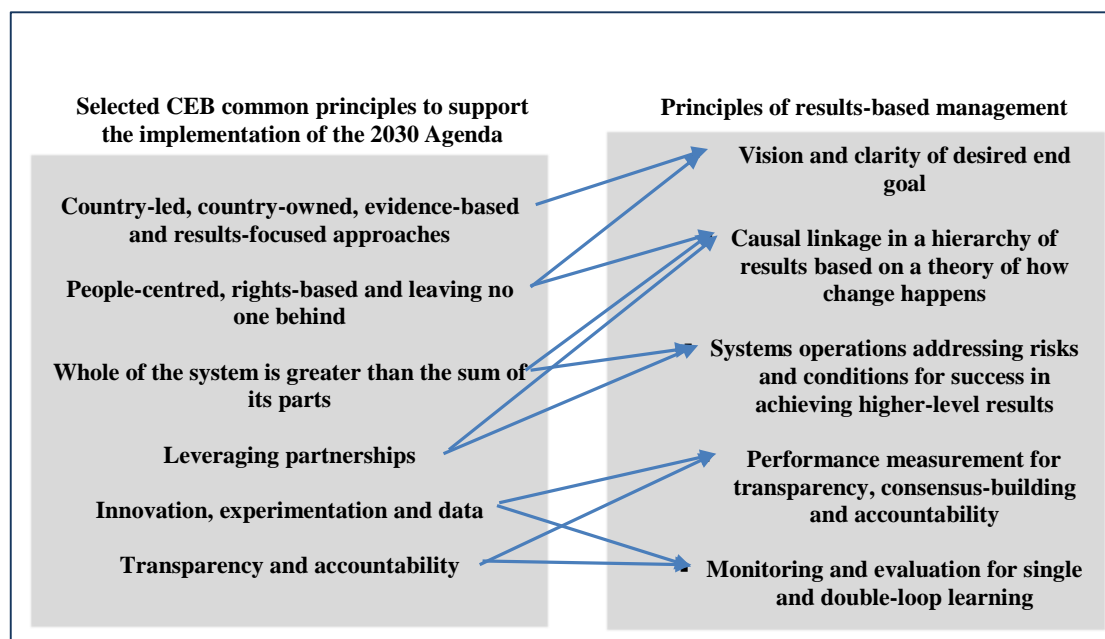
⁶ JIU/REP/2005/6, JIU/REP/2006/1 and JIU/REP/2006/6.

⁷ JIU/NOTE/2017/1.

⁸ See CEB/2016/1, annex.

Figure I

Linkages between the imperatives set out in the 2030 Agenda for Sustainable Development and the principles of results-based management



B. Objectives and main questions

8. The review was aimed at conducting an analysis of the stage of development of results-based management in the organizations and its effect on organizational effectiveness, and addressing the factors that influence development, as well as the technical, political, structural and systemic constraints affecting the fidelity of the implementation of results-based management and its real value for organizational effectiveness. The key objectives and questions were as follows:

(a) Objective 1: To assess the current stage of development of results-based management in United Nations system organizations and examine progression through the stages over time. The review examined the current stage of development across the United Nations system, the patterns and variations across organizations and in the various management pillars and components selected for study. It also analysed the factors that influence the level of development and the related challenges and constraints. It identified exemplary practices. The implications of the level of development for the readiness of the United Nations system for implementing the 2030 Agenda form part of the analysis;

(b) Objective 2: To analyse the outcomes obtained through results-based management on organizational effectiveness. The review analysed the difference or added value to organizational effectiveness as a result of implementing results-based management and included the following key questions: whether it led to the use of evidence of results in decision-making and governance, thereby enhancing transparency and objectivity, and hence credibility in decision-making; whether it led to system-wide planning, monitoring, assessment, evaluation and reporting, thereby enhancing United Nations system coherence, efficiency and collective impact; and whether it enhanced collaboration and partnership, with effects on collective accountability and effective governance for collective impact;

(c) Objective 3: To identify actions and measures that would support the development of results-based management within and across United Nations system organizations. The review identified a set of strategic actions needed to strengthen results-based management in the United Nations system and enhance its role in supporting the 2030 Agenda.

C. Management areas of focus: pillars and components

9. The identification of the management areas for benchmarking was guided principally by the outcome areas identified in General Assembly resolution 67/226, as well as lessons learned on what is significant for success in results-based management. The quadrennial comprehensive policy review provides a useful and significant structure, because it constitutes an overarching, system-wide policy framework for the United Nations development system, covering a large number of organizations. The management areas and defining components are as follows:

(a) Strategic management (pillar 1), focused on the vision and strategic framework guiding the adoption of results-based management as a management strategy. This includes having a change management and accountability framework fit for results-based management;

(b) Operational management (pillar 2), focused on what the organization does and its resourcing – strategic planning, programming and resource management (human and financial);

(c) Accountability and learning management (pillar 3), focused on the monitoring, evaluation, reporting and information management systems;

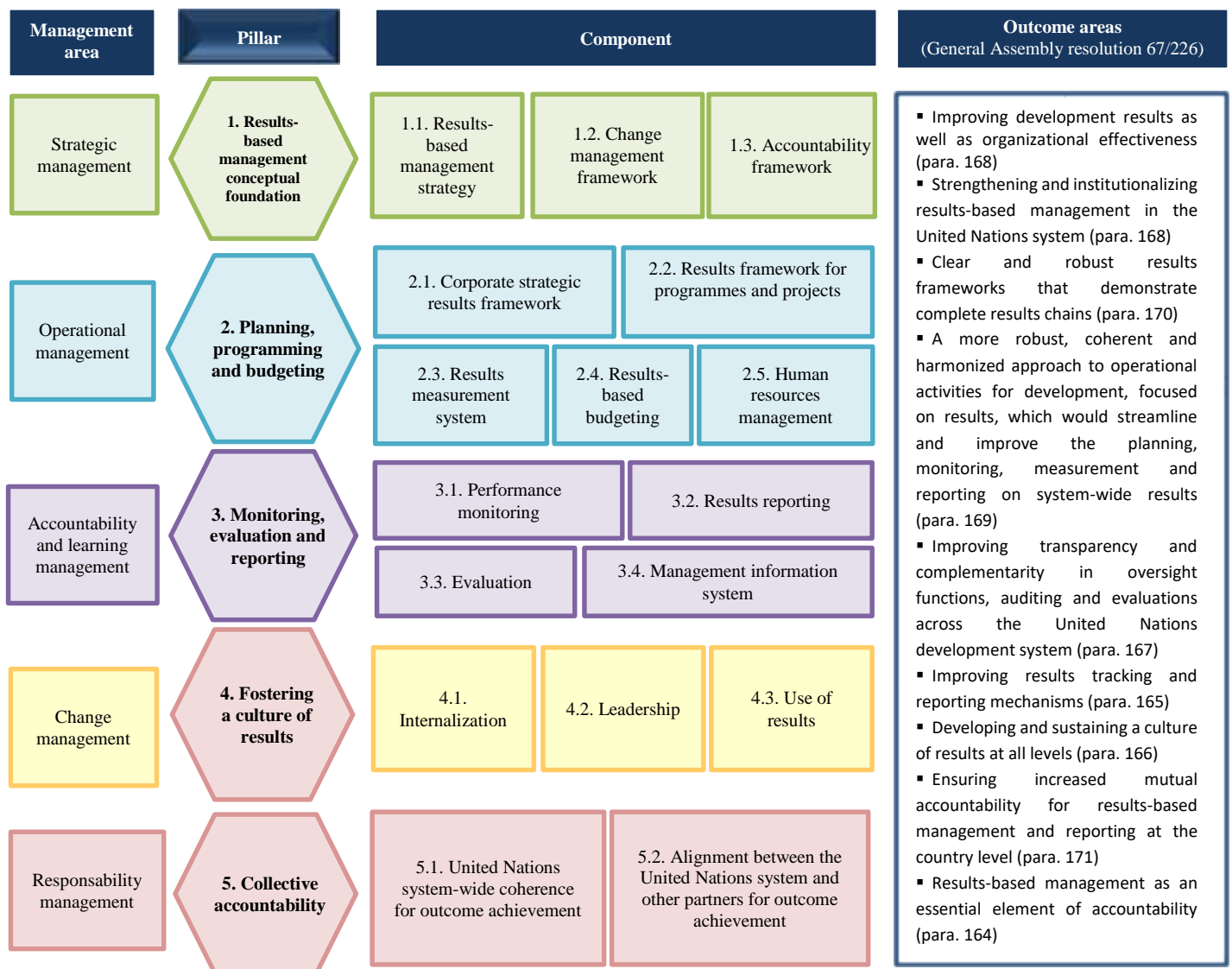
(d) Change management (pillar 4), focused on a culture of results through internalization and technical and behavioural capacities, leadership and the use of results as part of developing a learning organization;

(e) Responsibility management (pillar 5), focused on partnerships for the attainment of outcomes and collective impacts, which engenders collective accountability at the vertical and horizontal levels, across the United Nations system, as well as with development partners.⁹

10. Figure II below illustrates the management areas and the associated components that were studied. Operational definitions of the management areas are provided in the JIU note on the high-impact model for results-based management.

⁹ Other areas identified when the scope of the review was being determined that were not included were coherence at the country level and support for national capacity for results.

Figure II
Benchmarking framework for the results-based management system



D. Methodology

11. The methodology used in the review responds to the complex nature of results-based management and the process of change involved in the adoption and adaptation of results-based management as an innovation. It also addresses the complications in carrying out an assessment and analysis across the United Nations system, with separate functional agencies, all having differing mandates and governance structures. In this regard, the review used systems theory, configuration analysis and a qualitative high-impact benchmarking framework covering stages of development in five management areas in ways that allowed for appropriate use across organizations. Details on the methodology and findings may be found in the full report on which the present summary report is based.¹⁰

12. The review focused on the following 12 United Nations system organizations that are part of the United Nations development system and are carrying out, in various forms and at various levels, operational activities that make a contribution to development results:

(a) Six funds and programmes: United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA), United Nations Children's Fund (UNICEF), United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), World Food Programme (WFP) and Office of the United Nations High Commissioner for Refugees (UNHCR);

(b) Five specialized agencies: Food and Agriculture Organization of the United Nations (FAO), International Labour Organization (ILO), United Nations Educational, Scientific and Cultural Organization (UNESCO), World Health Organization (WHO) and World Intellectual Property Organization (WIPO);

(c) One entity of the United Nations Secretariat: Office of the United Nations High Commissioner for Human Rights (OHCHR).

13. A selective sampling approach was used to allow for the study of the complex subject matter and to allow for studying the added value or outcomes of results-based management in the 12 organizations that were likely to be at an advanced stage of development in terms of its implementation.¹¹ The focus on these 12 organizations alone, however, does not limit the value of this review for the larger United Nations system. The extensive consultations in the conceptualization of the review suggest that the key issues, challenges and constraints highlighted in the review are pervasive across many United Nations system organizations. Thus, the findings in these areas are applicable to the United Nations system as a whole. This is confirmed by organizational response to the draft of the present report. Nevertheless, for technical reasons, the recommendations of the review are limited to the 12 organizations studied.

¹⁰ Available from the JIU website (www.unjiu.org).

¹¹ The selection of organizations for this criterion was based on a preliminary analysis of the secondary evidence available.

Box 1

Characteristics of the 12 organizations

Commonalities	Differences
<ul style="list-style-type: none"> • All organizations are part of the United Nations development system, addressing operational activities for development. • The organizations cover over 60 per cent of programme resources managed throughout the United Nations development system. • All organizations have been subject to reviews of their respective results-based management systems, or parts thereof, within the past 10 years.^a • All were expected to manifest a substantive level of development in results-based management (average or above average). 	<ul style="list-style-type: none"> • Representation from among the various United Nations system mandates, with a focus on development, humanitarian and normative mandates. • Representation from various organizational structures, including specialized agencies, funds and programmes and the Secretariat. • Representation from organizations of various size, based on annual expenditure. <p><small>^a The assumption here is that such organizations would have learned from such reviews and be operating at a level allowing for a good basis for assessment of their stages of development and the sharing of information. It is also conjectured that, given a higher status, it would be easier to observe outcomes achieved and linkages between outputs and outcomes and to consider the overall added value of results-based management.</small></p>

14. Data for the review were gathered from various sources, including: (a) self-assessments by organizations, followed by interviews and validation by JIU against concrete evidence using the high-impact model for results-based management contained in document JIU/NOTE/2017/1; (b) questionnaires completed by senior managers, followed by focused, non-structured interviews and dialogue on the way forward in the context of the post-2015 agenda; (c) interviews with representatives of Member States, conducted when opportunities arose and on the basis of their discussions in the context of the dialogue at the synthesis workshop on the long-term positioning of the United Nations system; and (d) a synthesis workshop with the 12 organizations on the preliminary findings and conclusions, which provided a forum for the validation of evidence, the analysis of rival hypotheses and the interpretation of observed variations, as well as a venue for follow-up data collection. Analysis is based on triangulation and the synthesis of these data sources in order to provide a system-wide perspective.

15. The findings set out in the present report are based on data collected and validated in 2015 and the first part of 2016. Given the time that has elapsed between data collection and reporting, it is expected that organizations will have progressed or undergone new developments. Given the focus on patterns in the present review, and not on levels of individual organizations, such individual differences are less critical.

E. Report structure and acknowledgments

16. The present summary report is based on a more detailed full report containing the supporting data and examples for the findings and conclusions set out herein. The full report provides details on the scope, approach and non-traditional qualitative methodology applied, as well as the limitations and the methods used to manage risks to the validity and reliability of the assessment. It also provides a number of soft recommendations not included in the present report.

17. Chapter II of the present report sets out the findings and conclusions on the assessed stages of development in mainstreaming results-based management. Chapter III is focused on the added value of results-based management, or the resulting difference in organizational

effectiveness. Both chapters provide information on challenges and the structural and systemic constraints on the development of results-based management. The report concludes with a summary of those constraints and a way forward with results-based management.

18. The recommendations on ways of advancing results-based management in the United Nations system are formulated with acknowledgement of the more recently adopted General Assembly resolution 71/243 and the related reform plans for the repositioning of the United Nations system to deliver on the 2030 Agenda. In order to facilitate the implementation and monitoring of recommendations, annex IV to the present report contains a table indicating to which organizations each recommendation refers and whether it is for action or for information, specifying whether they require a decision by the organization's legislative or governing body, or can be acted upon by the organization's executive head.

19. In accordance with article 11, paragraph 2, of the JIU statute, the present report was finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit. Factual corrections, as well as comments and suggestions from the 12 organizations involved in the review, were also considered.

20. The Inspector expresses her gratitude to staff and senior managers for their collaboration in the conceptualization, design, assessment and analysis of the review. Special thanks goes to the advisory group for the review established with experts from United Nations system organizations, the Organization for Economic Cooperation and Development (OECD), and the Department for International Development of the United Kingdom of Great Britain and Northern Ireland. The Inspector appreciates the availability and engagement of the results-based management focal points of the 12 United Nations system organizations involved in the review. The Inspector would also like to thank the Member States involved in the determination of scope and the reflections on governance. The JIU extends its great appreciation to the JIU focal points for their support and coordination in all aspects of the review.

II. FINDINGS ON THE STAGES OF DEVELOPMENT OF RESULTS-BASED MANAGEMENT IN UNITED NATIONS SYSTEM ORGANIZATIONS

A. Assessment of the stages of development in the mainstreaming of results-based management

21. An assessment of the stages of development was done for each of the components of the management areas illustrated in figure II above. The assessment was done against five stages of progressive development. Figure III provides a description of the stages.

Figure III

Stages of development in the mainstreaming of results-based management

Stage 1 - Not started.

Stage 2 - Exploration: Exploring adoption of results-based management as a management strategy.

Stage 3 - Transition to being mainstreamed: Mechanical and not fully integrated; seeking broader internal integration and alignments; more focus on outputs than outcomes.

Stage 4 - Fully mainstreamed: Good coverage across organization; continuous learning for refinement of system; outcome-focused, but not fully integrated into all aspects. Predominantly internally focused, but exploring outreach and seeking partnership for common outcome areas and joint work; involvement in pilots or dialogue for what it takes to create collective impact; innovations done to enhance refinements and results-based management quality internally; has considerable innovations and products which are valued by many stakeholders.

Stage 5- Renewal: Operates beyond routinized operations and with a focus on internal refinements; carries out evaluation of the system and starts a process of renewal, including a clear focus on outcomes; begins to identify and address directly the structural and systemic barriers to outcome achievement, thus achieving enhanced and intensive system-wide work and partnerships; takes a proactive role in system-wide development; advocates for changes in governance structure and provided input to policymaking; applies innovative measures to facilitate effective system-wide governance; participates constructively in pilot initiatives.

22. The stages are based on a theory of how change occurs in innovation adoption¹² and on the progressive attainment of the critical dimensions of the philosophy and principles of the results framework (see box 2 below).^{13,14} All the components for the five main pillars are assessed against these stages and the qualitative indicators contained in the benchmarking framework developed for the review.

¹² Susan F. Loucks, Beulah W. Newlove and Gene E. Hall, *Measuring Levels of Use of the Innovation: A Manual for Trainers, Interviewers, and Raters* (Austin, University of Texas, 1975).

¹³ Canada, Office of the Auditor General and the Secretariat of the Treasury Board, *Managing for Results Self-Assessment Tool*, catalogue No. BT22-88/2003. [Available from www.tbs-sct.gc.ca](http://www.tbs-sct.gc.ca).

¹⁴ Managing for Development Results, "Capacity scan measurement framework". [Available at www.mfdr.org/CAP-Scan/CAP-ScanMeasurementFramework-English.pdf](http://www.mfdr.org/CAP-Scan/CAP-ScanMeasurementFramework-English.pdf).

Box 2

Drivers of the stages of development in the mainstreaming of results-based management

1. **Comprehensiveness in the scope of coverage of the indicators for the components, as identified in the updated JIU benchmarking framework for results-based management^a (content):** What is the extent to which pertinent indicators of the components that describe the mainstreaming of results-based management are covered?
2. **Reach and scope of the involvement of managers and staff organization-wide (internal organization):** What is the level of organizational involvement and does it help to increase the effectiveness of the component in achieving its intended impact?
3. **Results linkage and contribution to managing for the achievement of outcomes (outcome focus):** What is the degree of focus of the component in contributing to the achievement of corporate level outcomes?
4. **Alignment and interdependence for enhanced effectiveness, coherence and integration (system-wide coherence, partnerships and national capacities):** What is the degree of alignment of the component with the larger United Nations system and with external organizations and pertinent partners?
5. **Continuous learning and adaptation for added value (adaptive management):** Has there been assessment of the component and has it resulted in the refinement of the component or renewal of the component to enhance its added value to results-based management?

^a JIU/NOTE/2017/1.

B. Findings on the stages of development: organizational analysis

23. Between 2004 and 2015, the 12 United Nations organizations as a whole made marked progress in the mainstreaming of results-based management. There is change from the original objective-based management or the results-based budget frameworks of the late 1990s and early 2000s. Efforts have been made to go beyond an ad hoc, reworking, recycling and incremental approach in the implementation of results-based management to an increasingly comprehensive and internally integrated system striving to manage for achieving results.

24. The mode of operation of results-based management across the 12 organizations is at stage 4. Results-based management is broadly mainstreamed, and the notion of the refinement of the results system on the basis of lessons learned is beginning to take hold. The mainstreaming of results-based management remains predominantly internally focused and is characterized by organizations seeking to enhance results-based management capacity and culture more broadly across a large number of the management areas and components identified in the review. In some cases, organizations are seeking greater outreach across organizational units and departments at the corporate, regional and country levels, depending on organizational structure. They are challenged, however, in conceptualizing and initiating United Nations system-wide approaches for joint or conjoint outcomes and on clearly focusing on questions about the ultimate value of results-based management.

25. There are differences among the organizations in their stages of development, although the differences are not pronounced.¹⁵ A total of 9 of the 12 organizations operate at stage 4 and

¹⁵ The limited differences might be a function of the following: (a) the nature of the ordinal scale used, which is designed less for analysis of variance or differences and more for diagnosis of discrete stages of development; and (b) the fact that the organizations were selected due to their more advanced stage of development relative to other United Nations system organizations.

do so consistently for all management components. The United Nations system is at stage 4 on 50 per cent of the 15 components and at stage 3 for the remainder. The review did not establish a quality standard for judgment, because it is not an evaluation, but, considering the fact that the development and further advancement of results-based management to higher stages of development is affected by many structural and systemic constraints, some of which go beyond the control of organizations, the prevailing evidence suggests that the United Nations system organizations as a whole have done very well in their development of the results-based management system.

26. Drawing from the analysis of patterns, a high level of performance is associated with the following: (a) the existence of a well-defined conceptual framework for implementing results-based management that enhances organization-wide cohesion and integrity in implementing results-based management; (b) the role of governing bodies and donors; (c) operations driven by a private sector culture and decision-making structure whereby the head of the organization has a great degree of decision-making power with regard to results-based management; (d) the ability to work together in responding to the same executive board and to share and apply emerging innovation; (e) being a recently established organization and using lessons learned from various organizations.

27. Among the sample of organizations reviewed, OHCHR presented an interesting case of adaptation in the face of structural challenges posed by its institutional location. As a United Nations Secretariat department, important aspects of its results-based management system are governed by the Secretariat process,¹⁶ which has been criticized as being flawed, complex, protracted, disjointed, time-consuming and rigid.¹⁷ It is more associated with a budget process than a results-oriented process, with limited decision-making value for either United Nations managers or Member States.^{18, 19} Those shortcomings and the overall inadequacy of the process of results-based management in the Secretariat drove the organization to develop a parallel system, including a web-based results portal for its four-year strategic plan, that better responds to the organization's needs and is better aligned with results-based management practices, as it sought to increase its credibility and transparency for increased funding and to enhance its response to emerging demands emanating from its mandate. OHCHR continues to participate in the process managed by the Secretariat, in particular for matters relating to its regular budget and, in parallel, operates a results-based management system fully integrated into the work and decision-making process of the organization. While reporting under both frameworks is facilitated through some degree of alignment, this approach inevitably generates some transaction costs.

28. The Regulations and Rules governing this process were revised in May 2016,²⁰ however, the opportunity to reflect upon results-based management was not fully seized and

¹⁶ Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6).

¹⁷ See A/57/387, para. 157.

¹⁸ Independent expert panel report entitled "Because process matters: groundwork for a reform of planning and budgeting at the United Nations", August 2014. Available from www.eda.admin.ch/eda/en/home/foreign-policy/international-organizations/un/switzerland-commitment/un-reform-of-the-un-planning-and-budget-process.html.

¹⁹ JIU/REP/2012/12.

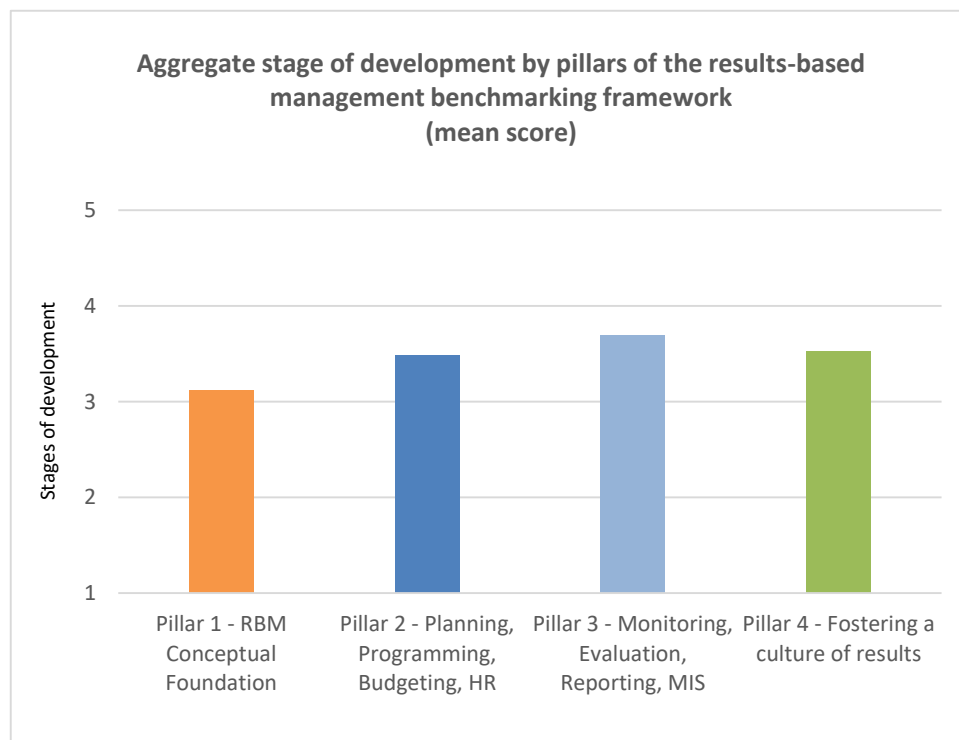
²⁰ ST/SGB/2000/8 was revised, following the request of the General Assembly contained in resolution 67/236, and subsequently superseded by ST/SGB/2016/6.

the process still has critical shortcomings. The reform proposal of the Secretary-General²¹ for the repositioning of the United Nations system in the light of the 2030 Agenda provides another opportunity to address this issue in a more comprehensive manner. In this regard, **it is suggested that the Secretary-General engage in consultations with heads of Secretariat departments and legislative bodies to pursue alignment of the process of programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation and related tools with existing results-based management practices and terminology. Revisions of the process should seek to build on the existing initiatives and experiences that have emerged and developed within offices such as OHCHR, with a view to limiting transaction costs in future developments for the entire United Nations Secretariat.** This should include, but not be limited to, ensuring interoperability between the enterprise resource planning and results platforms that have been developed and Umoja, as the Secretariat pursues its efforts to enhance transparency and the linkage between resources and results.

C. Findings on the stages of development, by pillar²² and component

Figure IV

Aggregate stage of development by pillars of the results-based management benchmarking framework



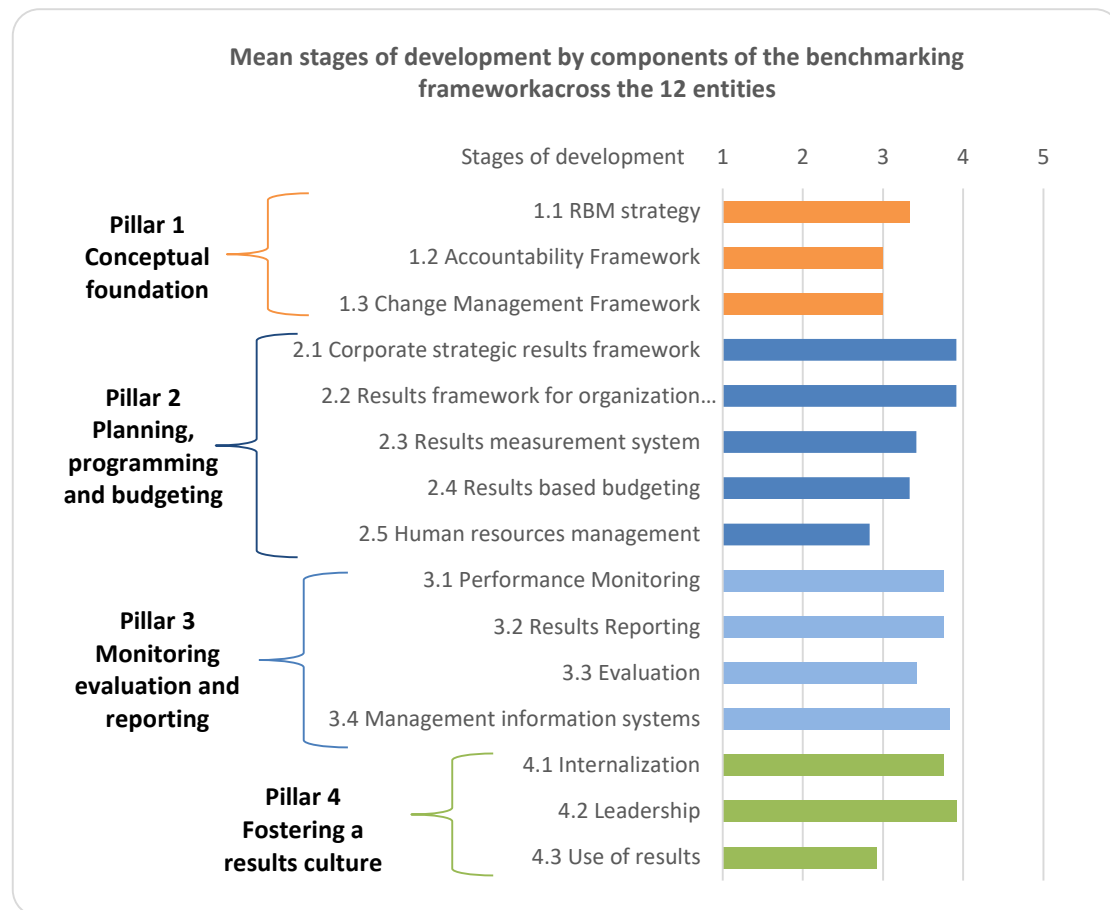
²¹ A/72/492.

²² Pillar 5 on collective accountability for collective impact, although it was initially assessed as a pillar for mutual accountability, was not adequately assessed for its stage of development, owing to difficulties in conceptualization. It is addressed, however, in a more qualitative fashion in chapter III of the present report.

29. The differences in the stages of development in the various management areas (pillars and components) are more marked than the variations among organizations, and there are significant differences. This suggests the need for a system-wide focus on addressing areas of lower levels of performance and where there are challenges. Figure IV above sets out the stages of development. Figure V illustrates the differences among the components of the pillars.

Figure V

Stages of development by component of the benchmarking framework



30. The analysis indicated the following:

(a) The highest level of development is in pillars associated with strategic planning and programme development, followed by monitoring, evaluation and reporting on results;

(b) Lower levels of development are in (i) the conceptual foundation for results-based management, characterized by a results-based management strategy and a change-management and accountability framework, the quality measurement system, (ii) the culture of results, for which the challenge is in instituting changes in the hegemonic assumptions and values system and, and (iii) in the use of results as a fibre linking components of the learning organization;

(c) The lowest levels of performance, although with high variability among organizations, is in planning for change management and in applying results-based management in human resources management. The greatest areas of difficulty are in the behavioural aspects and changes related to results-based management. Some of the details on the findings in these management areas are provided below.

31. When the review was conducted in 2015, there were no components and no organizations operating at stage 5. Thus, even among the more advanced cohort of nine organizations, according to the analysis of the review, there is progress to be made in managing for achieving results and understanding its value as a sustainable management system. Stage 5 mirrors the added value of results-based management, its outcome-focused and system-wide operation and use of information on results for decision-making. It can be characterized as the ultimate goal of results-based management, featuring an adaptive management system fit for the implementation of the 2030 Agenda, with its imperatives for interdependence, collective action, reflective inquiry and transformative learning, system-wide or subsystem-wide operations in the key management areas of planning, budgeting, human resources management, monitoring and evaluation, a culture of results and accountability.

32. At stage 5, an organization is in a stage of renewal, and it uses evaluations of the mainstreaming effort to make strategic institutional changes or take action of system-wide value for results-based management. Operation is outcome-focused and, as a result, takes a system-wide perspective. It thus engages in a wide range of activities supportive of system-wide interdependence and collective impact applying to all management areas. Evidence from results is used at all levels, a practice reflective of a learning organization, and that includes use at the corporate decision-making level and in a large number of management areas, in alignment with a multifaceted accountability framework around the attainment of outcomes.

Drivers of the development of results-based management within United Nations system organizations

33. Two key drivers stand out, namely, the demands of Member States and the sharing of new and best practices among organizations. In the absence of clear guidance to support the mainstreaming of results-based management as a management strategy, progress in growth and development of results-based management systems has been driven by the demands expressed through the oversight of Member States and principally through: (a) the governing bodies of organizations; (b) the governing bodies of bilateral donor agencies²³ in the context of non-core financing; and (c) the conduct of external, donor-led assessments²⁴ by bilateral donor agencies. This oversight has played a most significant role in moving the United Nations system from a focus on activities to a more strategic level of reflection on outputs and outcomes. Despite huge transaction costs generated by the proliferating number of external assessments, it has been welcomed by many managers.

34. The focus of such demands has been on enhancing transparency and accountability for reporting on results. The United Nations system leadership and system-wide operations have been highly responsive to the requirement for accountability to support transparency in the delivery of services and use of resources, which is reflected in the more advanced stages of development of components associated with the planning and reporting on results,²⁵ and in the ongoing efforts within organizations to enhance transparency over the use of resources through the development of web portals and/or adherence to the guidance of the International Aid Transparency Initiative.

35. The focus on reporting on results and accountability, while important, has proven to be

²³ JIU/REP/2017/2.

²⁴ Assessments of the Multilateral Organization Performance Assessment Network, Department for International Development in the context of its multilateral aid review and others.

²⁵ Pillars 2 and 3 of the benchmarking framework were used for the present review; see also figure II.

imbalanced, to have a disempowering effect and to limit the added value of results-based management to organizations. It has fallen short with regard to the ultimate goal and value of results-based management for learning and as an adaptive management approach, when it is used principally for reporting and accountability. This is exacerbated by the reliance of many organizations on non-core financing by bilateral donor agencies, the level of earmarking of such financing and the different reporting requirements attached to such funding. The dominant focus on reporting affects trust and limits innovation as one would expect of the philosophy for results-based management.

36. The pressure to account for results and to demonstrate value for money, despite the important technical challenges and unpredictable nature of the development process, results in organizations that focus on outputs as opposed to outcomes. It has led to an excessive use of the professional capacities of the staff of the United Nations system for reporting on results to account for the use of resources. It has led to the development of organizations that operate principally with an external locus of control, as they seek to address and respond to the different power dynamics governing their respective organizations. This has produced leadership that is responsive but not responsible in managing for results.

37. In more recent times, changes in Member States approaches, including having dialogues on what does not work and moving away from the evaluation of attribution or excessive demands for value for money towards a focus on contribution for development results, reflect the onset of a conscientious governance system more balanced for managing for achieving results.

38. In responding to those demands, and in the absence of clear and consensual guidance, organizations have sought to learn from each other's experiences and drawn from experiences outside of the United Nations system. One notable example has been the strategic planning network for knowledge-sharing. There have been many new initiatives, including theory of change, adaptive management, various pilots in human resources, financing dialogues, integrated budgets, trend analysis of results over time and data platforms structured to report on results and enhance learning. The knowledge-management approach has had a positive effect in advancing results-based management and has resulted in a degree of homogeneity in the practices of the organizations reviewed. However, it is noted that the innovation adoption process is not always based on proven evidence of what works.

39. The following is a synopsis of the findings and conclusions on pillars and components. More details may be found in the full report available on the JIU website (www.unjiu.org).

Pillar 1: the conceptual foundation of results-based management: results-based management strategy, change management accountability framework

40. **Conclusion:** The analysis shows pillar 1 to be the lowest performer relative to all the other pillars. A clear vision and a well-defined and comprehensive framework for results-based management as a management strategy does not guide the development of results-based management in the majority of organizations. In the current context, the absence of vision and framework limits the integrity of the results-based management system and the ability for the organization to operate with an internal locus of control. This poses challenges for the sustainability of progress achieved and for developing a culture of results.

41. All sources of guidance on results-based management highlight the need to tailor its implementation to the specific context of an organization. However, there is little specific detail

in that guidance on what tailoring to the organizational context means in practical terms. It is left to organizations to professionally define it, in an appropriate manner and in ways that are fit for purpose. One would expect such tailoring to reflect how the various organizations have adapted and used the concept, in ways respective of their mandates and organizational peculiarities, and that the necessary changes would be made in terms of management. Indeed, one would have expected to see it expressed in clear terms in a strategy document and framework for results-based management.

42. At the time of the data collection in 2015, only ILO could provide a formal, holistic and stand-alone results-based management strategy. The absence of a formal strategy for the adoption or adaptation of results-based management does not necessarily mean that there has not been progress in mainstreaming it. However, the assessment suggests that such a lacuna has led to favouring an ad hoc mainstreaming process that is externally driven, reactive, in a continuous state of emergence or of being reworked or recycled and, at times, not integrated. This is best expressed in the following statements made by staff members: “Results-based management appears to have no beginning and no end, a continuous journey not knowing where it is going and the best way to get there or how to address emergent problems, besides doing patch work and walk arounds.” The existence of a framework to guide the mainstreaming of results-based management is important for many reasons, including the following: (a) to clarify expectations for success from all perspectives; (b) to frame a structured dialogue on the requirements for implementing results-based management and what is realistic; (c) to understand its added value; and (d) to guide its adaptation for the benefit of the organization as it seeks to enhance its contribution to development effectiveness.

43. Besides the fact that few organizations had a clearly defined strategy guiding the mainstreaming of results-based management, even fewer had established a comprehensive change management framework to support the specific changes implied by the mainstreaming of results-based management. This raises questions as to how much results-based management is actually understood as an all-encompassing management strategy, with implications for changes in behaviour and mindset, as well as certain structural changes in staff development and incentive systems.

44. This also raises concerns about the ability of organizations to channel the resources necessary to implement the implied change process and to account for it in a transparent manner. The low level of reflection of this component of change management and the required behaviours or support needed explains the relatively lower level of performance and the challenges faced in fostering a culture of results and, to some degree, in human resources management.

Recommendation 1

Executive heads who have not already done so should develop a well-defined, comprehensive and holistic strategy to guide the mainstreaming of results-based management within and across organizations.

45. The strategy and framework should be developed as an adaptive, outcome-focused and cross-organizational management strategy, taking into consideration the current demands for system-wide operations and the findings of the review on culture of results (recommendation 3) and accountability (recommendations 4 and 7). To enhance impact, the development of the strategy should involve staff and managers of the organization, as well as other organizations, legislative bodies and contributors to the budget of the organization. In the development or

updating of their strategy, executive heads are encouraged to draw from the content of the JIU benchmarking framework for results-based management.²⁶

Pillars 2 and 3: planning, monitoring, evaluation and reporting

46. **Results-based management is well developed in the areas of planning, monitoring, evaluation and reporting in all 12 organizations reviewed.**

47. Organizations operate consistently at stage 4 for the 15 components in these areas, which have received dedicated time and focus. It has been supported **by leadership focused on accounting for the delivery of services and resources used. The advanced stage of development is, however, beset by a plethora of conceptual and technical challenges that limit the credibility and added value of results-based management.** The following are some of the challenges:

(a) Confusion over the application of the concepts of outputs and outcomes and accountability for what one can control, compared with responsibility to ensure outcome achievement through coordination, collaboration, co-management, partnership, advocacy, and building on the comparative value of the United Nations system;

(b) Rigidity in applying causal logic and ignoring the fact that interventions, as hypotheses of what is likely to work in development, are subject to margins of error given variations in context and therefore require a realistic attitude and continuous monitoring and evaluation;

(c) Disconnect between the longer-term outcome requirements of results-based management and the reporting cycle, with pressure to report on outcomes no matter the situation;

(d) Organizational capacity to integrate the systems operations requirements of results-based management and the associated requirements for analysis of the conditions for success and risk analysis;

(e) Capacities of organizations for measurement, analysis and evaluation, including challenges associated with the availability of existing data or the quality of data reported, the abilities for addressing the complex and complicated nature of the development process and limitations in the traditional approaches and methods for evaluation in complex and unpredictable contexts;

(f) Linkages with national capacities for results and data and limitations in such capacities.

48. An extensive number of initiatives have emerged to address some of those challenges, including pilot efforts with regard to the theory of change, adaptive management, a system-wide evaluation pilot, use of various non-traditional evaluation approaches, requirements for risk analysis, contribution analysis and the use of rival hypotheses compared with attribution analysis. The value of the different initiatives in enhancing effectiveness of the system as a whole could be enhanced when brought to a system-wide level for sharing, analysis of what works, indication of methods of adoption and adaptation for single organizations and interlinkages at the system-wide level. The United Nations system needs to develop a mechanism to support the compilation and analysis of the effectiveness of a vast range of emergent innovations around the implementation of results-based management throughout the United Nations system. Lessons could be drawn from the World Bank learning innovations

²⁶ JIU/NOTE/2017/1.

loans and the associated knowledge management system, and from the discretionary funding programme for innovation adoption of the United States of America. Implementation of recommendation 2 should draw from the lessons learned from existing platforms, and existing capacities and initiatives should be leveraged.

Recommendation 2

Executive heads, including the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination (CEB), should consider establishing a backbone support function to ensure that the vast range of innovations introduced in results-based management across the United Nations system are captured, supported, assessed for value and shared for adoption system-wide.

49. The areas of high levels of performance are part of the operations management pillar. Lower stages of development were recorded for that pillar in the areas of results-based budgeting and human resources management.

50. Challenges were reported in terms of results-based budgeting in the context of managing non-core resources. The high level of non-core financing of the United Nations development system has significantly affected the ability of organizations to implement results-based budgeting as intended. The lack of predictability of resources in addition to the high level of earmarking of such funds, makes it difficult to systematically align resources as they are needed, with a focus on enhancement.

51. The nature of such funding has had the negative effect of making organizations supply-driven, rather than demand-driven, as would be expected when managing for results. Conscious of that negative effect, organizations have sought to address the challenge by enhancing transparency on the levels of non-core funding by integrating such information into regular budget documents (integrated budgets) to allow for governing bodies to have a more comprehensive picture of the resources available for achieving corporate priorities. At the time of the data collection for the review in 2015 and early 2016, five organizations²⁷ had established their integrated budgets, with other organizations in the process of establishing theirs. In addition, organizations have initiated financing dialogues, which bring together the organization and traditional donors, non-State actors and governing bodies, to discuss the financing needs, gaps and priorities of the organization and to reach a better alignment between the allocation of extrabudgetary resources and the priority identified in the organization's strategic plan.²⁸

52. The General Assembly has acknowledged and encouraged those efforts, and urged the organizations to improve the functioning and effectiveness of the structured dialogues on how to fund the development results agreed in the strategic plans (resolution 71/243).²⁹ Although encouraging, it is important to note, however, that these solutions constitute what managers described as *walk arounds* or measures that address surface problems, rather than the core issue at hand.

²⁷ UNDP, UNFPA, UNICEF, UN-Women and WHO.

²⁸ At the time of data collection, WHO was the only organization out of 12 organizations to have established such a forum. During the synthesis workshop organized in 2015, other organizations indicated their intention to draw lessons from the experience and to implement a similar approach in their respective organizations.

²⁹ See General Assembly resolution 71/243, para. 43.

Pillar 4: culture of results and the learning organization

53. **Conclusion:** There has been progress made in the development of a culture of results. However, efforts have been uneven, compliance-focused and not strategic. Initiatives for fostering a culture of results have missed a critical but difficult to address factor in change management, namely, changes in the hegemonic assumptions that inform the beliefs, customs, values and character of a group or society. Interventions for developing a culture of results have not sought to address changes in the mindset of staff who are the key implementers of results-based management and can bring about change in a sustainable fashion. The analysis identifies a set of conditions significant for effective transformative learning and behaviour change. The United Nations system performs at stage 3 in those areas, suggesting that much more work needs to be done.

54. The key to linking policies and practices in mainstreaming results-based management in institutional systems, processes and mechanisms is in embedding results-based management into the cultural ethos of the organization. That pillar was assessed with a focus on the soft dimension of culture, double-loop learning and behavioural or transformative changes, which include changes in technical capacities and in mindset or mental models (internalization), as well as putting lessons learned to use as an integral fibre of the work of the organization. Those elements are necessary for the sustainability of the results-based management system. The pillar also covers the role of leadership in supporting that process and making change happen.

55. Overall, progress has been made in fostering a culture of results within organizations, but it has been uneven. Staff capacity development has focused on training to ensure compliance with procedures and techniques associated with the mainstreaming of results-based management, with a particular focus on planning and reporting capacities. Training has tended to be limited to selected groups of staff, in particular those involved in planning, monitoring and evaluation.³⁰ The professional enhancement tools for self-directed learning (guidelines, manuals and learning groups) have a bias towards mechanical operations. The nature of the observed change falls short of elements significant for success in managing for achieving results. There has been less support to facilitate change in the basic assumptions and underlying values that guide the behaviours of staff within the organization, and directing them towards and strengthening the perceived value of evidence of results, thus enhancing the sustainability of results-based management as a management strategy.

56. Making changes in hegemonic assumptions, which are considered to be the ultimate source of values, is difficult. A number of factors have been identified in the literature as important in influencing mindset and transformative learning. They include a well-communicated vision and strategy for results-based management, around which all can operate, a well-defined change-management process tied to how people actually change, strategic leadership focused on results and success, an accountability framework that is outcome-oriented and considers process and innovation, and the development of a learning organization that engages staff in critical inquiry and transformative learning in results-based management. The analysis in the review shows that the results-based management systems of the organizations reviewed are not operating at a high level.

57. In seeking to be responsive, the United Nations system typically has used its human resources to focus on a bureaucratic process of producing and reporting on results principally

³⁰ This is also highlighted in the report by Angela Bester, entitled “Results-based management in the United Nations development system”, 8 January 2016.

for accountability for the use of resources in response to demands made by Member States. That has left limited room for the United Nations system to use its vast professional and intellectual capital to work together as a force with passion, creativity and professional excellence to bring about tangible results and innovations where it matters most. Too much pressure for accountability pervading an organization's work and processes prevents progress on priority issues, stifles innovation and creates unnecessary bureaucracy. **This has resulted more in the development of a culture of compliance, focused on ensuring adherence with procedures and processes derived from results-based management, rather than a culture of results that is dynamic and success-oriented.**

58. Leadership has played a significant role in enhancing the culture of results, which is worthy of praise. **However, a focus on reporting on results, oriented towards accountability over the use of resources, has led to leadership that is responsive to the demands for accountability, but not responsible in internally managing for achieving results.** Leadership has yet to significantly rally staff members around a shared vision and orientation of values or to address more directly with Member States the set of systemic and structural constraints that affect the development of a culture of results or the alternatives and innovations needed for the effective management of the complexities in the United Nations contribution to development results. That would be appreciated and respected by Member States that are also seeking ways of enhancing success

59. Discussions around the role of leadership have emerged at the system-wide level and have been the subject of ongoing work under the auspices of the High-level Committee on Management of CEB to develop a leadership framework applicable to all senior managers and staff responsive to the imperatives contained in the 2030 Agenda. Preliminary information made available by CEB suggests that greater alignment with values would enhance a learning organization.³¹

60. However, systems of incentives for both staff and managers would need to be revamped and made appropriate to the imperatives for implementing results-based management and, by extension, the 2030 Agenda. More needs to be done to enhance the value of results-based management as an integral fibre of the organization and the professional excellence of staff as the real agents of change in achieving results. Much more needs to be done to enhance the pervasive organization-wide use of results, for both single-loop and double-loop learning,³² and improvements must be made at all levels of the organizations.

Recommendation 3

Executive heads should strengthen the development of the culture of results by including in their respective capacity development agenda a focus on enhancing the mindset and value systems that are important for enhancing staff commitment and engagement in implementing results-based management.

61. To enhance coherence and transparency, the implementation of recommendation 3 should be reflected in the development of results-based management strategies within organizations, as suggested in recommendation 1 above.

³¹ See CEB/2017/4, paras. 24-31.

³² Double-loop learning questions governing variables themselves, subjecting them to critical scrutiny. Such learning may then lead to an alteration in the governing variables and, thus, a shift in the way in which strategies and consequences are framed. Single-loop learning would seek to operationalize goals, values, plans and rules but would not question the governing variables that frame these elements.

III. FINDINGS ON THE ADDED VALUE OF RESULTS-BASED MANAGEMENT TO ORGANIZATIONAL EFFECTIVENESS

A. Linkage between results-based management mainstreaming, organizational effectiveness and development results

“The General Assembly,

... Requests the Secretary-General to intensify efforts to strengthen and institutionalize results-based management in the United Nations development system, with the objective of improving development results as well as organizational effectiveness.”

General Assembly resolution 67/226, para. 168.

62. The General Assembly has emphasized the fact that the mainstreaming of results-based management is not an end in itself, but rather a means to achieving organizational effectiveness and development results.

63. Given the extensive investment in results-based management and the assessed progress made in mainstreaming it in policies, strategies, systems, procedures, practices and a culture of results, has results-based management added value and made a difference in organizational effectiveness? If so, where has it made a difference and what are the implications for future investment in results-based management across the system? If effects are limited, is the problem poor implementation or are there broader issues, related to the context of operations and to systemic and structural constraints and challenges that limit the opportunity for results-based management to add value? What are suggestions for addressing these constraints?

64. The criteria for the organizational effectiveness of the United Nations system have recently been provided by the General Assembly, which, in its resolution 71/243, called for a United Nations development systems that was more strategic, accountable, transparent, collaborative, efficient, effective and results-oriented, and stressed that the governance architecture of that system must be more responsive to Member States. The results framework for results-based management espouses all of those criteria, as outlined in annex II to the present report. Annex II also contains an outline of the types of accountabilities for the results framework concerning outcome 4 below.

65. The review focused on four main outcomes associated with the outcome areas identified in the quadrennial comprehensive policy review:

- (a) Outcome 1: use of results to support corporate-level decision-making by managers in planning and management, including human resources management;
- (b) Outcome 2: use of information on results by Member States for governance;
- (c) Outcome 3: system-wide planning, assessment, monitoring and evaluation;
- (d) Outcome 4: collaboration, partnerships and collective accountability.

66. These outcome areas are associated with the organizational effectiveness criteria for transparency from reporting on results; credibility from use of results in management areas; coherence for efficiency and collective impact; collective accountability; and governance for collective impact. Annex III to the present report contains an outline of that relationship, which guided the analysis done in the context of the review.

67. The data source was principally interviews with senior management. The interviews sought evidence on factors affecting the attainment of outcomes and reflections on what would enhance the value of results-based management for organizational effectiveness and development results. They also provided an opportunity for senior managers to reflect on the rationale and strategies for results-based management relative to the outcome areas identified in the quadrennial comprehensive policy review, as well as other organizational outcomes, whether theoretical or actual, and analysis of the systemic and structural factors affecting the added value of results-based management³³ and on actions needed for advancement in the post-2015 period.

68. **Summary and conclusion:** The added value of results-based management to organizational effectiveness in the outcome areas assessed yet to be fully realized as it is work in progress. To date, the main contribution of results-based management to organizational effectiveness has been to contribute to internal coherence, transparency and accountability in reporting on results within individual organizations. While they constitute important advances, they are only a means rather than an end, when considering the added value that results-based management is expected to bring, both in terms of organizational effectiveness and development effectiveness. In this regard, the findings suggest progress, but also limitations in the use of evidence of results in decision-making and governance in system-wide operations, and in collaboration, partnerships and collective accountability around outcomes. Success in the attainment of outcomes requires addressing the systemic and structural constraints of the United Nations as a system. Some of the existing constraints on enhancing the added value of results-based management go beyond management actions in single United Nations system organizations. There are, however, a wide range of efforts and initiatives directed at enhancing effectiveness within individual organizations and, to a lesser extent, across organizations. Some efforts are described by managers as *walk arounds*.³⁴ Central to addressing the challenge is the role of a governance framework that would enhance system-wide operations and collective accountability for collective impact.

69. The following section contains details on the outcomes, challenges and emerging innovations and plans of Member States and the Secretary-General.

B. Outcome 1: use of results to support corporate-level decision-making by managers

70. **Conclusion:** The limited evidence available would suggest that, compared with the situation a decade ago, progress has been made in the use of objective evidence of results within the organizations. Use of information on results as part of an adaptive management strategy that is outcome-focused and flexible is, however, uneven and not at a stage that is likely to impact transformative changes for achieving results.

71. The definition adopted for the review, which includes the definition by the United Nations Development Group, indicates that the value of results-based management is centred around informing management decision-making on how the future portfolio of support (outputs) of the organization should develop and how to best allocate resources, human or financial, on the basis of results. What are the alternatives to consider? All of this is done to

³³ A compilation of all outcomes identified are included in the JIU note JIU/NOTE/2017/1 presenting the high-impact model for results-based management used in the conduct of the review.

³⁴ Measures being taken that are recognized as having very limited effect but are expedient in addressing exigencies of the moment.

maximize the organization's contribution to the achievement of ultimate development results. The process of decision-making rests on a valid and reliable evidence base, which, when used, enhances objectivity and credibility in decision-making. This limits ambiguity and reduces arbitrary, contrary, contradictory or ill-founded decision-making among decision-makers. A United Nations organization with a strong focus on results, in which results-based management is successfully incorporated, would be one in which managers think through the extent to which their outputs have a reasonable probability of attaining their desired outcomes and in which they use information on results to inform decisions on what adjustments are needed to ensure that future outcomes are achieved. There is use of adaptive management, which is based on structured decision-making around outcomes.³⁵

72. **The analysis indicates that progress has been made in using information on results and objective evidence, but it is uneven.** As such, use is more prevalent in the management of the portfolio of projects and programmes and in making adjustments in those areas on the basis of evidence and less so in other management areas. That is particularly the case in using information on results for human resources management and accountability. Possibly the greatest constraint to human resources management and accountability systems' making a significant contribution to enhancing an organization's focus on results is a failure to implement the systems as intended in managing for results and to change the culture of the organization.

73. A clear case is the ineffectiveness and reluctance by managers to act on examples of poor performance and the inability to reward excellent performance, which was consistently highlighted during interviews across all 12 organizations reviewed. Managers all applaud the results-based management for providing a more objective basis for assessing performance and for developing a structured approach for staff improvement. This is also welcomed by staff, who see it as producing less arbitrary decision-making, although for many it plays a limited role in the incentive system.

74. The effectiveness of mainstreaming results-based management into those systems and strengthening the organizations' focus on results and culture will remain limited as long as certain cultural practices remain as constraints on the effective use of results-based management in human resources management. The challenge is how to address a wide range of bottlenecks in a human resources culture that is paternalistic towards staff or one where the political decisions of Member States play a role in hiring and advancement, in particular at the senior staff and management levels.

75. Organizations recognize that the performance management of staff is a weak area in the entire United Nations system, in particular as it relates to results-based management. Most organizations are currently dealing with the constraints of human resources systems mainly by clarifying accountability and capacity development. That materializes in the rationalization and harmonization of job categories and competency frameworks within organizations, the

³⁵ Adaptive management is a systematic approach for improving resource management by learning from management outcomes. It is thus a strategy responsive to the definition of results-based management and its guiding principles. It is a decision process that promotes flexible decision-making that can be adjusted in the face of uncertainties, as outcomes from management actions and other events become better understood. It is rooted in concepts highlighted for the results framework and has a focus on linking learning with policy and program implementation. It is not just about monitoring. It involves exploring alternative ways to meet management objectives. Predicting the outcomes of alternatives on the basis of the current state of knowledge, implementing, monitoring and evaluating to learn about the impacts of management actions and using the results to update knowledge and adjust management actions.

development of mobility policies and the alignment of capacity development opportunities with them.³⁶ Those efforts to strengthen the functioning of human resources management would be significant in moving forward human resources management. However, the evidence suggests that those efforts are not tied to managing for achieving results or connected to a philosophy of benefits for the larger United Nations system; nor are they connected to current trends in managing the transition to a human-centred economy mainly dominated by the use of creativity, character and passion.

Recommendation 4

Executive heads should ensure that the future development of approaches to staff accountability and human resources management incorporate more consideration of managing for achieving results, including the development of incentive systems that promote both accountability for results and accountability for transformative learning and innovations at all levels.

76. While the current efforts by organizations to enhance the effectiveness of human resources management, and the implementation of the recommendation above, would be significant to mainstreaming results-based management in this area, success would also depend on an enhanced role of leadership. Attributing individual staff performance to the achievement of results is complex and requires balancing the appraisal between the delivery of outputs and performance in the demonstration of competencies and behaviours in managing for results, and doing so in a consistent and objective manner. This in turn would require a shift from a leadership model that is less vertical and hierarchical to one that is more embedded into the daily realities of staff.

77. **In general, evidence informs decision-making rather than makes the decision. There is, however, a set of factors that constrain the scope of managers in the United Nations system from using evidence of results, to a greater degree than is commonly found in the public sector.** All managers have to balance multiple agendas when coming to a decision, including multiple, often competing, objectives and needs, priorities and unmet needs, equity concerns, constrained management authority and capabilities, the dynamic nature of how things evolve, uncertainties in responses to management actions and what it is actually feasible to accomplish. Such concerns are generic for all managers in the public sector.³⁷ However, opportunities to respond to evidence of performance around outcomes are probably fewer in the United Nations system due to the following complex set of interacting factors that constrain decision-making. These challenges are most prominent in the budgeting and financial structure of the United Nations system and include the following:

(a) Challenges in reallocating financial resources once allocated within the portfolio; once allocated across a portfolio or within a programme, opportunities to reallocate funds on the basis of results are often restricted or challenged by heavy administrative processes;

(b) Increasing predominance of non-core contributions and their corresponding levels of earmarking; non-core contributions both increase transaction costs and restrict the

³⁶ OHCHR, UNESCO, WFP, WHO and ILO.

³⁷ Frans L. Leeuw, Ray C. Rist and Richard C. Sonnichsen, eds., *Can Governments Learn? Comparative Perspectives on Evaluation and Organizational Learning* (New Brunswick, New Jersey, Transaction Publishers, 1994).

scope for decision-making, owing to a number of differing conditions attached to how such contributions can be used, challenging the management of their use in a coherent and strategic manner. The evidence is that today a large proportion of the budget of most of the organizations is from non-core resources,³⁸ which begs the questions: to what degree can those organizations influence the allocation of those resources, and how can resource allocation really reflect and be aligned with their priorities, instead of being dictated by donors' political agendas or priorities. It also raises issues associated with multiple governing structures in and outside the United Nations system;

(c) The consideration of evidence of results requires consensus among multiple stakeholders, including national interests, guided by different value systems about what is perceived as credible.

78. In the case of challenges related to financial resources, organizations are increasingly putting mechanisms into place to increase coherence in the allocation of extrabudgetary resources and reduce the earmarking of such funds. Of particular note are the financing dialogues, which bring together the organization and traditional donors, non-State actors and governing bodies, to discuss the financing needs, gaps and priorities of the organization, as well as to reach a better alignment of the allocations of extrabudgetary resources with the priority identified in the organization's strategic plan. The development of integrated budgets of both core and non-core resources greatly supports that effort. The development of web portals linking results and financial resources and adherence to the guidance of the International Aid Transparency Initiative also constitute important steps in enhancing transparency and trust among partners, which is the basis for a constructive and healthier dialogue.

79. The challenge with the use of evidence to support decision-making is a global issue; the United Nations is not alone. The problem with the use of results is not limited to results-based management or to the United Nations system, suggesting a deeper problem in development cooperation in managing for achieving results.

80. The current experience of the United Nations system with results-based management is not significantly different from the reported experience in the use of evidence resulting from evaluation within the United Nations in general or, indeed, the wider experience of the use of evidence in decision-making in a wide range of bilateral and multilateral organizations.

81. Indeed, reviews and studies conducted on the evaluation function and/or results-based management in bilateral and multilateral organizations highlight similar experiences. A review of the Department for International Development of the United Kingdom conducted in 2015,³⁹ which allocated \$1.8 billion in research, evaluation and personnel development between 2011 and 2015, concluded that: (a) the organization needed to focus on consistent and continuous organizational learning based on the experience of the Department, its partners and contractors and the measurement of its impact, in particular during the implementation phase of its activities; and (b) all its managers should be held accountable for conducting continuous reviews from which lessons are drawn about what works and where impact is actually being achieved for intended beneficiaries. A recent case study conducted on providers found that, in

³⁸ Of the organizations involved in the analysis, nine have a ratio of non-core to core resources that is greater than 1:1 (UNFPA, UNICEF, UN-WOMEN, UNHCR, UNDP, OHCHR, WFP, WHO and FAO).

³⁹ See <http://icai.independent.gov.uk/report/dfid-learns>.

the case of the World Bank Group, use of information on results for learning was an area for ongoing improvement and was focused at the project level.⁴⁰

82. From the perspective of the United Nations system, in a JIU review conducted in 2014⁴¹ on the evaluation function, the Inspectors highlighted that organizations were not predisposed to a high level of use of evaluation to support evidence-based policy and decision-making for strategic direction-setting, programmatic improvement of activities, and innovations. Self-reported information from a study conducted by the United Nations Evaluation Group⁴² in 2016 highlighted some progress and, although anecdotal evidence of use was reported, evaluation units did not consider such use to be particularly significant in their respective organizations.

83. This strongly suggests that it is necessary to be realistic about what can be expected from results-based management in the United Nations system, but also that a concerted effort is needed to address the problem and enhance understanding of the value of information on results in driving consensus and decision-making in the broader field of development cooperation.

Recommendation 5

Executive heads should make the use of information on results, including evidence resulting from evaluation, a strategic priority.

84. Recommendation 5 should be implemented with the perspective of addressing limitations in the conditions and constraints on the use of information on results and on reporting on the level and impact of use in all areas of management.

C. Outcome 2: use of information on results by Member States for governance

85. **The most significant contribution of results-based management to date is in providing a structure for reporting credible evidence of results to respective governance bodies and donors. However, the use of evidence is mainly for accountability purposes.** Results-based management has not enhanced confidence in the information on results provided, and results-based management policy has not guaranteed credible commitment to support coordination and promote cooperation in oversight and governance. A focus on form (reporting on results) and not function, and a failure to recognize the power asymmetries among Member States, has not helped to advance results-based management policy reform.

86. The negative effects associated with the predominance of an accountability-driven system is highlighted above. The positive value of the role of Member States in the development of the results-based management accountability regime and reporting on results is also highlighted. Reporting on results is affected by the credibility of the evidence provided and decisions of Member States based not on what is dictated by results argumentation, but on what should be the results given their priorities. While Member States have demanded longitudinal information on results tracking, there is very little evidence of substantive discussions of the

⁴⁰ OECD, “Results in development cooperation: provider case studies: World Bank Group”, July 2017. Available at www.oecd.org/dac/results-development/docs/results-case-study-world-bank.pdf.

⁴¹ JIU/REP/2014/6.

⁴² United Nations Evaluation Group, “Evaluation use in the United Nations system: conclusions from the data”, June 2016. Available from <http://www.uneval.org/document/detail/1911>.

results presented. Recent demands have moved from attribution information (for separate accountabilities) to contribution analysis (recognizing the conjoint nature of outcomes).

87. The decision-making framework of Member States, which is directed more towards their silos of interest, tied to their foreign policy goals and priorities that are generally perceived as what is important for development results, stands as a major challenge for results-based management in the United Nations system. The effectiveness of reporting on results and use by legislatures of donor Member States and the people they serve is yet to be more fully understood. Some emerging evidence suggests that a more sophisticated public is interested not only in results in the form of numbers but on the process of how change occurs in development and how this should be supported. In this regard, a recent research paper based on the experience of the Department for International Development of the United Kingdom and the public perception of aid cooperation in the United Kingdom argues for the need to use public engagement to inform the provision of aid as a way to deal with the complex, value laden and political nature of policymaking in the field of international aid.⁴³

88. The 2030 Agenda is a “game changer”, and the focus on the impact and sustainability of interventions promises to effect a culture change among Member States. The Inspector submits, however, that emerging trends in development cooperation indicate a shift from programmatic approaches around conjoint and indivisible outcomes to a focus on project support. The latter permits greater facility for the measurement and attribution of outputs and for accountability and management for aid effectiveness. It is less effective in addressing higher-level outcomes and could run counter to managing for achieving outcomes and cross-cutting inter-agency operations and imperatives for implementing multidisciplinary approaches. Strategies of this type in multilateralism need further study.

Recommendation 6

Legislative bodies may wish to work with heads of organizations to enhance the focus on managing for results beyond the demand for accountability and reporting to give a greater focus on what works, what does not work and why, and do so with due regard to context.

89. Legislative bodies and heads of organizations should work together to balance accountability for the use of resources and accountability for transformative learning and changes in organizations. Legislative bodies have an important role to play in driving a demand that supports organizational learning. In turn, executive heads also have an important role in guiding the demand of legislative bodies. The greater focus on the alternatives and innovations needed for achieving development results should build on the coordination role of the United Nations system.

⁴³ [Lani Shamash, Simon Burall and Brendan Whitty, “Resetting the aid relationship”, Involve, 2013. Available at \[www.involve.org.uk/wp-content/uploads/2013/05/Resetting-the-Aid-Relationship1.pdf\]\(http://www.involve.org.uk/wp-content/uploads/2013/05/Resetting-the-Aid-Relationship1.pdf\).](http://www.involve.org.uk/wp-content/uploads/2013/05/Resetting-the-Aid-Relationship1.pdf)

D. Outcome 3: contribution to system-wide planning, measurement, monitoring, evaluation and reporting on results

90. **Conclusion:** Managing for achieving outcomes that are often of a conjoint, integrated or indivisible nature, with contributions from various parties across the United Nations system and external partners, requires a systems mode of operation, and therefore the development of system-wide planning, programme development, implementation, monitoring and evaluation. Results-based management has not, however, significantly influenced system-wide operations for the United Nations system. The progress achieved within individual organizations in planning, monitoring, reporting and evaluation reported above, as well as a number of ad hoc initiatives, suggest that some basic foundations have been established. There exists a range of constraints that have affected system-wide operations in the United Nations system. Some of them are to be addressed in the December 2017 report of the Secretary-General on repositioning the United Nations development system to deliver on the 2030 Agenda.⁴⁴

91. System-wide operation has not been the priority of results-based management system development in organizations, and evidence shows that the organizations operate at stage 4 and the focus in mainstreaming has been on coordination and internal coherence within organizations. This mode of operation also applies to the United Nations Development Assistance Framework, the only system-wide framework operating at the country level for planning, monitoring and evaluation. The “delivering as one” experience has had an effect on joint work and there is greater predisposition for joint programmes, but the focus has been more on aligning management and administrative activities and services. Even so, the prevailing evidence points to limited success.⁴⁵

92. There is, however, a number of factors that point to progress made towards system-wide operations, suggesting that there is a basic level of readiness. First, the limited evidence would suggest a few system-wide initiatives originating from legislative bodies, such as the various system-wide action plans, including on gender, youth and climate change, or the pilot for independent system-wide evaluation.⁴⁶ There are also joint activities indicative of outreach beyond single organizations, although not of a system-wide nature. Examples include joint programmes at the country level, global programmes and partnerships with external partners and joint evaluations. These events, while indicative of working towards a common outcome, tend to be fragmented, sectoral and not systematic. However, on the basis of an inquiry conducted as part of this review, they provided substantial information and lessons for the conditions for success in cross-agency operations and on the set of structural, systemic and cultural factors that affect joint work, with implications for system-wide operations.

93. The second factor providing an indication of readiness is the advanced stage of development of the strategic planning of organizational interventions for the development, reporting on results and evaluation functions reported in this review within the separate individual organizations. Significant in this regard is the use of the theory of change for the strategic frameworks of individual organizations, which has the potential to demonstrate shared outcomes when used in conjunction with outcome mapping. The alignment of the strategic

⁴⁴ A/72/124-E/2018/3.

⁴⁵ Paul Balogun, "The relevance, effectiveness and efficiency of the United Nations Development Assistance Framework", report prepared for the Department of Economic and Social Affairs, May 2012. Available at www.un.org/esa/coordination/pdf/undaf_report.pdf.

⁴⁶ A/68/658-E/2014/7.

frameworks of a significant number of organizations achieved under the framework of the quadrennial comprehensive policy review would also provide opportunities for greater complementarities among these functions at the system-wide level, where relevant and necessary. This provides a great opportunity for a broader, system-wide strategic framework.

94. Indeed, aspirations for a system-wide strategic framework dates back to 1970, and the High-level Panel on System-wide Coherence of 2006. The JIU study conducted in 2012 on strategic planning in the United Nations system also highlighted the need for greater harmonization in strategic planning practices and the development of a system-wide overarching framework, which could provide the integrated vision of the United Nations system, cascade to system-wide sectoral frameworks and subsequently to the corporate strategic plans of organizations. To date, there is neither a framework for results to which results-based management might contribute or a process from which results-based management-derived evidence on outcomes might be considered at system-wide level.

95. Demands for the system-wide evaluation of operational activities for development date back to 2000. System-wide evaluation is significant for the role it could play as an agent of change, bringing organizations around a common outcome area to which they contribute and providing effectiveness on what would enhance system-wide operations. The pilot independent system-wide evaluation⁴⁷ provided this opportunity but it has yet to be fully realized, including acting on a core recommendation for heads of organizations to bring together the 25 United Nations system organizations involved in statistical capacity development to decide on the way forward and work as a system to achieve global commitments. The experience from this pilot also highlights the fact that a restructuring of the evaluation function to addressing ex ante, formative, summative, system-wide and subsystem-wide evaluations is critical to enhancing the value of evaluation for the 2030 Agenda.

96. The 2030 Agenda is a “game changer” that requires more than a mere harmonization of terminology or coordination of parallel efforts. It calls for integrated, interdependent and multidisciplinary outcomes of the work of the United Nations system for collective impact. In this regard, its adoption has triggered a wide range of conceptual reflections for how to enhance system-wide operations to address the goals and targets. One notable initiative of value for multidisciplinary action is the combined strategic planning framework of the New York-based funds and programmes that share the same Executive Board, which have engaged in a collaborative process in the preparation of their respective strategic plans, highlighting areas of synergies, complementarities and partnerships among them. Another promising approach is that of the *nexus approach* in the management of environmental resources (the water-energy-food nexus),⁴⁸ which seeks to enhance understanding and implement multidisciplinary and cross-sectoral approaches to enhance sustainability and the impact of interventions.

97. Likewise, the aspiration to introduce a system-wide evaluation unit in the Executive Office of the Secretary-General is worthy of consideration. Creating a unit without a clearly defined function within the framework for the 2030 Agenda, however, is a tactical move seeking a larger strategic framework for the evaluation function of the United Nations system. The Inspector envisions such a unit as having a very dynamic and formative evaluation and strategic management function focused on enhancing transformative changes and success in the context of the implementation of the 2030 Agenda.

⁴⁷ Ibid.

⁴⁸ The second Dresden Nexus Conference was held from 17 to 19 May 2017 in Dresden, Germany; see www.dresden-nexus-conference.org/2017.

98. This requires an evaluation function that is credible but also responsive to addressing ex ante evaluation and quality in the implementation of system-wide operations and initiatives, addressing in real time lessons of experience and what works, why and how and in what context, and making adjustments at the system-wide level. This is a much needed function in a system striving for system-wide success, as opposed to a system focused on accountabilities, post hoc analyses and reporting. **It is suggested that the Secretary-General give strong consideration to the development of such a unit, taking into consideration some of the lessons learned from the policy for the independent system-wide evaluation⁴⁹ on principles of subsidiarity, the use of existing capacities for partnership in evaluation in the United Nations system, including expertise and evaluation products, and linkages in the architecture of the evaluation function of the United Nations system. It is also suggested that the work of this unit be coordinated with the independent system-wide reviews and evaluations of the JIU.**

E. Outcome 4: collaboration and partnership around joint outcomes for collective impact with consequent collective accountability

99. **Conclusion: Managing for achieving outcomes that are of a conjoint nature requires system-wide planning, co-management, monitoring and evaluation for collective impact. Success in system-wide operations requires collaboration and partnerships in the form of integrated and interdependent ways of working together. Success is also dependent upon collective accountability. Results-based management needs a multifaceted accountability system and supporting functions for collective impact, at the micro, meso and macro levels, involving schemes for vertical accountability across levels and horizontal accountability across organizations and partners.**

100. **The analysis indicates that the United Nations system has not conceptualized or developed a coherent framework for collective accountability across United Nations system organizations or with the development partners outside the range of the United Nations system governance structure. There are some emerging measures for collective accountability, as espoused in the financing dialogues, which are now prevalent among many United Nations system organizations, and integrated budget development. Collective accountability is difficult to enforce; the review shows that its success rests on a set of conditions for collective impact that include having a common agenda, shared measurement, mutually reinforcing activities, continuous communication and backbone support. This also includes having a system that values trust and integrity and a culture of results that values innovation, measured risk-taking, an internal locus of control and self-accountability.**

101. In seeking to assess collective accountability as an implication of results-based management, the review found no definition. There is a definition for mutual accountability, but this is between providers and beneficiaries and has been the focus of work by the Department of Economic and Social Affairs, and the Development Assistance Committee of the Organization for Economic Cooperation and Development. The review⁵⁰ defines it as accountability within the context of results-based management where outcomes involve more than one organization or organization. Collective accountability around shared outcomes, as it

⁴⁹ [Interim Coordination Mechanism, “Policy implementation: progress, lessons, next steps”, July 2016. Available at www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/2017doc/iswe_icm_paper.pdf.](http://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/2017doc/iswe_icm_paper.pdf)

⁵⁰ Note that the use of the phrase “collective accountability” replaced the earlier use of the phrase “mutual accountability”, which was defined in the course of the assessment to go beyond provider and beneficiary to reflect accountability for collective impact within and outside United Nations system organizations.

pertains to results-based management, refers to the shared obligation among a group of partners to demonstrate to each other, as well as to their respective governing bodies, that work resulting in a common outcome or desired change has been conducted in compliance with agreements or conventions and that they have sought to apply measures and mechanisms to enhance coherence, alignment, and mutual and collective capacity development in the attainment of conjoint or common outcomes. Attribution of the outcome achieved is to all parties in a conjoint manner.

102. Building on General Assembly resolution 67/226, in which the Assembly affirmed results-based management as an essential element of accountability, the review analysis took into consideration the elements of the results framework and hierarchies and the complexities in managing for achieving results given systems principles. The analysis highlights the various levels and types of accountabilities associated with the results framework in the United Nations system, reflecting a complex, multifaceted network that is required for results-based management in the context of the United Nations system, which includes the following:

- (a) Vertical alignments and accountability within organizations for programmes (for inputs, resources, activities, outputs and outcomes) (micro level);
- (b) Vertical alignments and accountability for results and alignment at the global, corporate, regional and country levels (meso and macro levels, depending on scope);
- (c) Horizontal alignments and accountability around joint outcomes or common themes across United Nations system organizations (meso level);
- (d) Horizontal alignments and accountability across the United Nations system and with other development partners and actors (macro level) (not including countries).

103. The present report does not offer a solution, because this is a question for a more comprehensive study, however, the review sought to understand factors affecting success in the existing joint work and systems, pilots and partnerships. The limited evidence from the study suggests that success hinges extensively upon a set of conditions identical to those identified in the existing literature as the five conditions of collective impact, as outlined in the table below.

Table I
Five conditions of collective impact

Common agenda	All participants have a shared vision for change, including a common understanding of the problem and a joint approach to solving it through agreed actions.
Shared measurement	Collecting data and measuring results consistently among all participants ensures that efforts remain aligned and participants hold each other accountable.
Mutually reinforcing activities	Participant activities must be differentiated while still being coordinated through a mutually reinforcing plan of action.
Continuous communication	Consistent and open communication is needed across the many players to build trust, assure mutual objectives and create common motivation.
Backbone support	Creating and managing collective impact requires one or more separate organizations with staff and a specific set of skills to serve as the backbone for the entire initiative, as well as to coordinate participating organizations and agencies.

Source: John Kania and Mark Kramer, "Collective impact", *Stanford Social Innovation Review*, 2011.

104. In addition, a number of other factors stand out, and they are tied to a defined-value system and ethos, with the following traits: (a) trust and respect among the parties; (b) integrity; (c) self-accountability, as opposed to an externally directed accountability ethos; (d) respect for excellence and professionalism; and (e) a penchant for innovation and measured risk-taking as part of a culture of results. This is the description of an accountability system that is self-directed, building on an internal locus of control and a culture of learning for advancement. These features are further elaborated above, under the sections on the culture of results and leadership.

105. There is now recognition of the need for understanding collective accountability. An analytical study commissioned by the Department of Economic and Social Affairs has initiated conceptualization that addresses collective accountability in the context of 2030 Agenda.⁵¹ This and other studies are important in leading a dialogue, and for the United Nations in re-examining its definition of accountability, the nature of the existing structures for accountability, the value of collective accountability and the nature of legal arrangements and factors governing compliance and in considering in a more systematic fashion appropriate modalities for collective accountability. Mechanisms such as the high-level political forum on sustainable development convened under the auspices of the General Assembly and the Economic and Social Council, and others, such as the African Peer Review Mechanism and the African Leaders Malaria Alliance, could provide some useful lessons for the development of collective accountability.

Recommendation 7

The Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination (CEB), should request inter-agency bodies working on accountability reforms to conceptualize and develop a collective accountability framework that is fit for collective impact, as required for results-based management and the implementation of the 2030 Agenda.

F. Key messages and way forward: results-based management and progression in current times: people, planet and partnerships

Current times and demands

106. There is growing recognition that solutions to the major problems of our time require a radical shift in perceptions, thinking and values. Post-normal times, characterized by complexity, chaos and contradictions, post-normal science, characterized by uncertainties, systems thinking, alternative perspectives, known unknowns and unknown unknowns, values and lack of understanding of self-organizing patterns and processes, and a human-centred economy are concepts that we need to take into consideration to define a new role for effective management.⁵² It has been stated that managing the transition from the knowledge economy, dominated mainly by the use of analytical skills, to a human-centred economy, dominated mainly by the use of creativity, character and passion, requires visionary leadership, a wide

⁵¹ Rebecca M. Affolder, "An accountable United Nations development system for the twenty-first century: review and analysis", June 2017. [Available at www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-accountability-review.pdf](http://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-accountability-review.pdf).

⁵² Elif Çepni, "Transforming Education for a Transition into Human-centered Economy and Post-normal Times", CADMUS, Volume 3, No.3, October 2017. Available at http://cadmusjournal.org/files/journalpdf/Vol3Issue3/Vol3_Issue3.pdf

range of partnerships and the development of new, more comprehensive, flexible, innovative models of management and ways of learning and engagement. These and other imperatives contained in the 2030 Agenda provided a framework for reflections about the value, relevance, appropriateness, efficacy and sustainability of results-based management in the current context. The review highlighted the value of results-based management and factors that enhance or add to its value. The following section contains some of the key messages and reflections in answering the key policy question of whether results-based management should be continued and on the way forward.

Value and relevance

107. Results-based management is of relevance in current times and in addressing the 2030 Agenda and the required transformative changes. Results-based management will have value in the current context when it is understood and appropriately applied in an intellectually honest manner. This includes considering its philosophy and principles, which are enhanced by adaptive management focused on achieving objectives in complex contexts and by a human-centred perspective.

Effectiveness and efficiency

108. The effectiveness of results-based management rests on United Nations system coherence and addressing structural and systemic constraints and power asymmetries. Putting the parts together for enhanced efficacy requires all key stakeholders working together. The functional structure of the United Nations system predisposes it to silos of focus and mindset, as opposed to favouring the multidisciplinary approaches often required to achieve outcomes, as reflected in the established interlinkages among the of the Sustainable Development Goals and targets. The following stand out as important to enhancing the value of results-based management: (a) strategic, active and visionary leadership; (b) national ownership and leadership as a driver of United Nations system coherence; (c) addressing the extreme reliance on extra-budgetary funding and the power dynamics associated with such funding, which reinforces the structural silos and associated mindset; (d) addressing a governance structure tied to a functional structure.

Governance

109. **United Nations system governance structure across the various existing governing bodies and functions of United Nations system organizations must support co-management and collective accountability around common outcomes. This is a major challenge.** More is needed than that stipulated in operative paragraph 46 (a) of resolution 71/243, in which the General Assembly called upon the bureaux of the organizations of the United Nations development system to initiate discussions on improving the working methods of the joint meetings of the Executive Boards so that they offer a platform for exchange on issues with cross-cutting impact. Much more is needed beyond the exchange on issues to providing oversight on joint outcome areas and in making decisions on strategic plans and linking them for system-wide value.

Credibility and sustainability

Global governance and the leadership role of the United Nations system

110. **The engagement with multiple actors for funding subjects the United Nations system to various forms of external governance frameworks with various reporting requirements, limiting to some extent the integrity of its existing governances and thus its leadership role.** The United Nations system enhancing national capacities for evaluation and

governance in countries and at regional and sub-regional levels is an important consideration in this regard. The United Nations system must reflect on a revised business model for co-management that could accommodate multilateralism as well as diverse funders and non-State actors, who look upon the United Nations for support and on whom the United Nations system and organizations have become reliant.

Role of strategic leadership: senior management and Member States

111. For many, the underlying motive of Member States is not managing for achieving outcomes and development results, with the related learning and change processes, but managing for the effectiveness of activities tied to funds. Given the political agenda relating to demonstrating results, the real incentive is to “game the system” to ensure that good results are reported. This means that issues such as identifying failure and learning from it are neglected. Member States, in aspiring for generativity and self-actualization for global development, need to perform a balancing act and have a better understanding of the power asymmetries that can undermine policy effectiveness and to understand that the unequal distribution of power in the policy arena can lead to exclusion, capture and clientelism.

112. Results-based management requires a vision and end goal. Without a goal or destination in mind, *it doesn't matter which way you go*.⁵³ The report highlights the important role that executive heads of organizations can play to exercise greater power in defining the goal and strategy for adapting results-based management to organizations, the change management involved, the nature of the accountability and partnerships for managing for achieving results at the outcome level and beyond. Exercising strategic leadership and responding in a balanced manner to the demands of Member States and to the demands for managing for achieving results are important attributes for the United Nations leadership in moving forward.

National capacities for results, results-based management and evaluation

113. The results of the study show that, for many, the way forward in addressing the challenges with reporting on outcomes is to assume that the evidence at the outcome and impact levels should come from State Governments at the country level. United Nations outcomes are hardly ever developed with the involvement of Governments. Government data systems do not even address national priorities, since they are tied to global outcome areas, which, in general, absorb national capacities, leaving little room for national priorities. In a related fashion, the aspiration has been to enhance national capacities for results-based management, statistics and evaluation. Another aspiration is to enhance the leadership role of countries in directing the United Nations system to work together with greater coherence in all areas, as well as in results-based management, statistics and evaluation. The challenge in the role of Governments in driving coherence is that they are also structured in sectoral ministries. How well the 2030 Agenda is enhancing how Governments break such silos has yet to be determined. It should form part of the reporting of countries in the context of the high-level political forum on sustainable development.

114. Coherence in evaluation and the role of Government and national partners is important. Various JIU studies have highlighted the plethora of evaluations conducted by the United Nations system organizations and recommendations have been made for coherence and collaboration among United Nations system organizations. The Inspector submits that the first focus of the United Nations system in strengthening national capacities for evaluation is to coordinate their evaluations in countries, thereby providing space for national evaluations, and

⁵³ Lewis Carrol, *Alice's Adventures in Wonderland* (MacMillan and Co. Limited, London, 1928).

to support the development of national and non-governmental institutions and centres that carry out research and both external and internal evaluations.

United Nations reform and strategy of retrofitting versus re-engineering

115. The analysis indicates that the implicit United Nations reform strategy is about retrofitting and not re-engineering the United Nations system. How to make the United Nations work like a system, when it was not designed to do this, is the challenge that has faced results-based management and that is now facing the United Nations reform agenda. One can now observe an approach allowing for many initiatives and tactical measures to develop in an emergent state. The same applies to the vast range of initiatives supporting results-based management that have recently begun or are being piloted and having great import for reform. These system-wide and individual organizational efforts are important. However, they need to be supported. A backbone support function should be established to carry this out, including the dissemination and coordination of actions across agencies. These initiatives could be appreciated within a larger strategic and coherent system-wide framework. “Strategy without tactics is the slowest route to victory. Tactics without strategy is the noise before defeat.”⁵⁴ This highlights the fact that concurrent with the range of diverse activities is the need to direct enough effort towards addressing the larger strategic frameworks and priorities that provide the umbrella for appreciating the various activities and giving them measured direction.

Partnerships and leveraging the comparative added value of the United Nations system for achieving outcomes

116. Outcomes, as noted above, are generally of a conjoint nature and are described as a *partnership proposition*, as it generally takes many players for its achievement. Staff of the United Nations system have thus argued that the system cannot be held accountable for outcomes, because this is beyond its control, compared with outputs. Yet, in managing for development results and achieving outcomes or changes in the conditions and lives of beneficiaries, there is the responsibility also to work together with others in their sphere of influence or control to achieve outcomes.

117. The United Nations system holds a unique convening power and comparative advantage as a trusted partner of Governments and nations and has, in this regard, a special responsibility to support the achievement of results beyond outputs by bringing all partners to work together to achieve outcomes, with a view to leveraging capacities and optimizing contributions to outcomes. Herein lies a key accountability of the United Nations system at all levels of intervention. However, the accountability of the United Nations system, playing a strategic role leveraging its comparative added value to coordination and consensus-building at the global and country level as the trusted partner of government has yet to be fully developed or reactivated.

⁵⁴ Attributed to Sun Tzu in the *Art of War*.

Annex I
Principles of results-based management and their implications for management

PRINCIPLE	Description of principles
Vision and goals	<p><i>If you do not know where you are going, any road will take you there.</i></p> <p>The long-term goals and the outcomes of the organization must drive all aspects of its work. Clarity in an organization's vision and long-term goals allows it to define the means by which it intends to influence change, given its mandate and other international conventions. This also provides a framework for assessing the readiness and capabilities of the organization to achieve its long-term goals. All aspects and levels of decision-making need to consider the impact of decisions on the contribution of the organization to its long-term goals or on its capacity to influence their achievement.</p>
Causality and the results chain	<p><i>Change occurs from a cause and effect relationship and not from a sequential ordering of activities.</i></p> <p>Change requires an understanding of causal linkages. To achieve change and make an impact requires formulating a hypothesis of how such change would occur. This requires establishing logical linkages (rather than sequential ones) within a well-defined theory of how the change will happen. The typical levels of the linear change process in management are defined in terms of input, output, outcome and impact. Managing the chain of results involves establishing accountabilities, as well as reciprocal obligations at each of these levels (vertical accountability).</p>
Systems operations and strategic management	<p><i>All hypotheses of cause and effect occur with margins of error, subject to the influence of factors external to an intervention</i></p> <p>Development does not operate in a controlled environment, but in an open system. Change occurs within a systems framework. Such a systems framework is influenced positively or negatively by external factors arising from the environment or the actions of other key stakeholders that have the capacity to influence success. Thus, identifying, monitoring and managing conditions for success, as well as risks factors in which the results chain is expected to occur, is critical for success. This also highlights a responsibility to seek to influence external factors to favour success.</p>
Performance measurement	<p><i>If you cannot measure it, you cannot manage it</i></p> <p>Measurement involves a quantitative and qualitative operational definition of phenomena. This allows objectivity, transparency and mutual agreement among different stakeholders. It provides the basis for a contract agreement (accountability) about the performance that is expected (when indicators are defined in terms of quantity, quality and time dimensions or in a specific, measurable, achievable, relevant and timely manner). The relevance and validity of performance indicators for contract agreement requires stakeholder engagement.</p>
Monitoring and evaluation	<p><i>Hypotheses based on deductions of best practices and transfer of knowledge do not always have the effects anticipated.</i></p> <p>Given the uncertainties in achieving results, managing for results requires robust evidence and lessons learned from the results of monitoring and evaluation to ensure (a) progress towards results, (b) validity of the results chain and causal assumptions, and (c) the contribution of the organization towards its long-term goals. This evidence and the lessons learned should inform adaptive management and decision-making with a view to enhancing results.</p>

Annex II

Principles of results-based management, effectiveness criteria and types of accountability

Guiding principle	Organizational effectiveness criteria	Type of accountability associated with the principles of results-based management
Vision and goal	<ul style="list-style-type: none"> • Relevance • Appropriateness • Strategic value • Comparative added value 	<ul style="list-style-type: none"> • Vertical accountability (at the macrolevel - global, corporate, regional and country)
Causality and results chain	<ul style="list-style-type: none"> • Effectiveness • Efficiency • Innovation and added value • Dynamic and flexible (adaptive management given that the causal hypothesis has margins of error) • Ownership (stakeholder involvement) 	<ul style="list-style-type: none"> • Vertical accountability (at the microlevel of inputs, outputs and outcomes)
Systems operation	<ul style="list-style-type: none"> • Strategic value • Collaboration (internal and external) • Partnerships • Risk management • Sustainability • Comparative added value 	<ul style="list-style-type: none"> • Responsibility management and mutual accountability • Horizontal accountability at mesolevel across the United Nations system) • Vertical accountability (at macrolevel - global, corporate, regional, country) • Mutual Accountability (internal and external)
Performance measurement	<ul style="list-style-type: none"> • Transparency • Accountability • Ownership (stakeholder involvement) 	<ul style="list-style-type: none"> • Accountability at all levels included in the table
Monitoring and evaluation	<ul style="list-style-type: none"> • Credibility • Rigour in evidence • Evidence on what, why and how for action • Organizational culture for critical inquiry • Learning organization 	<ul style="list-style-type: none"> • Accountability • Decisions based on evidence of results for policy, direction-setting and adjustments or upscaling

Annex III

**Outcome areas identified in the quadrennial comprehensive policy review,
effectiveness criteria and description of outcomes for organizational effectiveness**

Organizational effectiveness criteria and outcome statement used in the review	Outcome areas identified in the quadrennial comprehensive policy review (General Assembly resolution 67/226)
<p>Transparency, credibility and use Improved information on results and its enhanced role in supporting effective decision-making, which plays a part in limiting arbitrary decision-making and enhancing effectiveness, efficiency and impact</p> <p>Outcome 1: enhanced use of information on results for corporate strategic decision-making and adaptive management, which is based on structured decision-making around outcomes by managers</p> <p>Outcome 2: enhanced use of results by Member States for governance, oversight functions and direction-setting</p>	<p>165. <i>Acknowledges</i> the work done by agencies and the United Nations development system to improve results tracking and reporting mechanisms, while stressing the need to identify, assess and mitigate risks and address the remaining gaps in planning, management and reporting</p> <p>167. <i>Recognizes</i> progress in improving transparency, and calls for further efforts to ensure coherence and complementarity in the oversight functions, audits and evaluations across the United Nations development system</p>
<p>Coherence for efficiency and collective impact</p> <p>Outcome 3: streamlined and improved system-wide planning, monitoring, assessment, evaluation and reporting.</p>	<p>169. more robust, coherent and harmonized approach to operational activities for development, focused on results, which would streamline and improve the planning, monitoring, measurement, and reporting on system-wide results" (General Assembly Resolution 67/226 on the quadrennial comprehensive policy review, para. 169)</p> <p>169. <i>Also requests</i> the Secretary-General to articulate and report to the Economic and Social Council at its operational activities segment of its substantive session in 2013, with a view to implementation by 2014, a more robust, coherent and harmonized approach to operational activities for development, focused on results, which would streamline and improve the planning, monitoring, measurement and reporting on system-wide results, and in this regard, invites the executive boards of the funds and programmes and the governing bodies of the specialized agencies and other relevant United Nations organizations to engage in a focused dialogue on how to balance most effectively the need for reporting on system-wide results at all levels with the current agency-specific reporting requirements, taking into account the challenges in developing results frameworks that demonstrate the United Nations contribution to national development results;</p>
<p>Accountability and governance for collective impact</p> <p>Outcome 4: collaboration and partnerships around joint outcomes for collective impact with consequent collective accountability</p> <p>Enhanced partnerships and collaboration at all levels of operations (corporate, regional, country) and hence the development of collective accountability (as part of the vertical and horizontal accountabilities required by managing for the achievement of results): (a) across organizations of the United Nations system (horizontal accountability at corporate, regional and country levels); and (b) across the United Nations system with development partners and non-State actors.</p>	<p>164. <i>Affirms</i> the importance of results-based management as an essential element of accountability that can contribute to improved development outcomes, the achievement of the Millennium Development Goals and the internationally agreed development goals.</p> <p>167. <i>Recognizes</i> progress in improving transparency, and calls for further efforts to ensure coherence and complementarity in the oversight functions, auditing and evaluations across the United Nations development system;</p> <p>171. <i>Also requests</i> the United Nations development system to achieve alignment between results-based management and accountability by the end of 2013, including finding ways to strengthen delivery and reporting on the United Nations system-wide contribution to national development results, and in this regard requests the United Nations development system to ensure increased mutual accountability for results-based management and reporting at the country level;</p> <p>General Assembly resolution 71/243, para. 45</p>


Annex IV

**Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit
JIU/REP/2017/6**

		Intended impact		United Nations and its funds and programmes *															Specialized agencies and I A E A														
			CEB	United Nations	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO		
Report	For action		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
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Recommendation 1		f		E				E		E		E	E				E	E	E			E						E	E				
Recommendation 2		d		E				E		E		E	E				E	E	E			E						E	E				
Recommendation 3		f		E				E		E		E	E				E	E	E			E						E	E				
Recommendation 4		e		E				E		E		E	E				E	E	E			E						E	E				
Recommendation 5		h		E				E		E		E	E				E	E	E			E						E	E				
Recommendation 6		f		L				L		L		L	L				L	L	L			L						L	L				
Recommendation 7		a		E																													

* As set out in ST/SGB/2015/3.

Note: **L:** recommendation for decision by legislative organ; **E:** recommendation for action by Executive Head;

 : Recommendation does not require action by this organization

Intended impact: **a:** enhanced transparency and accountability **b:** dissemination of good/best practices **c:** enhanced coordination and cooperation **d:** strengthened coherence and harmonization **e:** enhanced control and compliance **f:** enhanced effectiveness **g:** significant financial savings **h:** enhanced efficiency **i:** other.