

**RESULTS-BASED MANAGEMENT
IN THE UNITED NATIONS DEVELOPMENT SYSTEM
ANALYSIS OF PROGRESS AND POLICY EFFECTIVENESS**

FULL REPORT

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Geneva, 2017



United Nations

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EXECUTIVE SUMMARY

Results-based management in the United Nations development system: analysis of progress and policy effectiveness

I. Introduction

United Nations system organizations have been implementing results-based management since 2002. The report examines the progress and effectiveness in its implementation. The focus of the present report 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 the conceptual and technical challenges in results-based management, as well as the structural, systemic and political constraints associated with its implementation. Some of these constraints have been the subject of debate in the United Nations system, leading to calls for better governance in the 2016 quadrennial comprehensive policy review and to the planned reforms of the Secretary-General, as a result of the 2030 Agenda for Sustainable Development.

The report takes a cross-cutting system-wide perspective. It considers the current context which requires changing paradigms and a radical shift in our perceptions, thinking and values. The purpose of the report is to help the United Nations system further enhance the relevance and value of its results-based management system in support of the 2030 Agenda.

The report complements the series of reports carried out by the Joint Inspection Unit (JIU) between 2004 and 2012 on results-based management. It also complements the reviews of results-based management carried out by the Department of Economic and Social Affairs. The data were collected in 2015 and early 2016. The report recognizes that changes have been made and reported by various organizations since that period. These are all recent efforts in the early stages of implementation and have a minimal effect on the analysis presented in this report. Information from more recent sources addressing system-wide performance confirms a large number of the findings of the report.

Drawing on the work of the United Nations Development Group and the JIU, results-based management is defined in the report 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 in 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 results in decision-making. The key principles of results-based management include: (a) vision and clarity of the desired output or impact; (b) causal linkages in a hierarchy of results (inputs, activities, outputs, outcomes and impact) based on a theory of how change happens, although with an appreciation of how hypotheses are subject to margins of error; (c) systems operations that go beyond the linear causal logic of closed systems, consider context, espouse equifinality (the principle that in open systems

a given end state can be reached by many potential means or trajectories), and address risks and conditions in achieving better results; (d) performance measurement for transparency, consensus-building and having a common perspective on results, as well as for accountability; (e) performance monitoring for single-loop learning; and (f) evaluation for double-loop learning and direction-setting.

These principles echo the imperatives of the 2030 Agenda, including: systems operations; integrated and interdependent ways of working for collective outcomes and the impact of 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 relevant framework for addressing the 2030 Agenda.

Alternatively, the 2030 Agenda 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 significant in enhancing the understanding of its level of readiness and the improvements needed to support the 2030 Agenda. Thus, as noted above, the report has value in helping the United Nations system further enhance the relevance and value of its results-based management system in support of the 2030 Agenda.

The review used non-traditional approaches and methods, including a high-impact benchmarking framework, stage-of-development method in assessment, and the use of configuration theory to analyse predominant patterns in the performance of results-based management. For reasons associated with piloting these methods, as well as the need to select an appropriate group of organizations to study the effectiveness of results-based management, the review focused on 12 United Nations system organizations that are part of the United Nations development system and are addressing operational activities for development. There were five organizations from the funds and programmes, six from specialized agencies, and one from the Secretariat.

The review does have value, however, for the larger United Nations system. The extensive consultations conducted with 29 organizations in the course of developing the review and the responses of many of them to the draft report serve as confirmation. Thus, the review's findings are broadly applicable to the United Nations system as a whole. For technical reasons, the recommendations of the review are limited to the 12 organizations studied.

II. Progress and stage of development

Progressive development is assessed against five management areas or pillars tied to the quadrennial comprehensive policy review. They are listed below while highlighting their respective components that were the focus of the assessment. The first pillar is not associated with a resolution on the quadrennial comprehensive policy review, but derives its importance from the prevailing evidence that supports the central importance of having a vision and plan for adopting and implementing results-based management in ways appropriate for organizations.

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

- (b) Operational management: focused on what the organization does, as well as its resourcing - strategic planning, programming and resource management (human resources and financial) (pillar 2);
- (c) Accountability and learning management: focused on monitoring, evaluating, reporting and information management systems (pillar 3);
- (d) Change management: focused on a culture of results through internalization and capacity development, leadership and the use of results as part of the learning organization (pillar 4);
- (e) Responsibility management: focused on partnerships for attaining outcomes and creating collective impact, thus engendering collective accountability at vertical and horizontal levels across the United Nations system and with development partners. The accountability of the United Nations is substantive and also includes a focus on its responsibility to leverage its convening power and comparative advantage to coordinate, advocate, influence partners, enhance coherence and manage partnerships in support of achieving outcomes and development results (pillar 5).

The progressive development in mainstreaming results-based management in these management areas and the associated components is conceptualized in five stages of growth and development, tied to the theory of the process of change in innovation adoption and to the standards of the results principles. Stage 1 is non-adoption; stage 2 is exploratory; stage 3 is ad hoc; and stage 4 is one in which results-based management is broadly mainstreamed, yet internally focused. Stage 5 reflects a comprehensive focus on outcomes, with implications for system-wide operation, partnerships, coordination and collaboration, collective impact and collective accountability.

Findings and conclusion

Progress has been made in mainstreaming results-based management over the past 10 years. In this regard, there are variations among the 12 organizations. There are much greater variations in performance in the management areas assessed in the review. Addressing conceptual and technical challenges as well as structural and systemic constraints will help advance results-based management in the United Nations system in concert with the imperatives of the 2030 Agenda.

At the time the data were collected in 2015 and early 2016, 9 of the 12 organizations were at an advanced stage (stage 4) of development 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 operation, renewal of the organization via evaluation, and applying collective accountability. Advancement to stage 5 is challenged and constrained by conceptual, cultural, political, structural and systemic factors. Some of these constraints go beyond the management control of single organizations and are being addressed in the context of the 2030 Agenda.

Funds and programmes tend to perform better than specialized agencies, though the latter have some of the highest performers. Factors that have influenced high performance among organizations are: (a) having a well-defined results-based management organizational strategy that enhances organization-wide cohesion and integrity in its implementation; (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 other organizations.

Major differences were found in the performance of the various management pillars and components studied across organizations. These are highlighted below.

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 stands out as an important factor in success. It allows an integrated development of results-based management. It gathers everyone around a shared vision of results-based management, and its value in implementation and developing a culture of results. It is also important for empowering leadership in directing results-based management in organizations, and for dialogue with governing bodies on what can realistically be achieved. It enhances opportunities to influence policy decisions and makes policymaking more responsive to the organization and its goals in serving the cause of effective development.

It is most important to note that this results-based management organizational strategy (pillar 1) is not the same as the organizational strategic plan for policy and program 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 and integrated results-based management strategy and the associated change management and accountability framework. The effect of the absence of a strategy is well captured in statements by staff - for example, “the implementation of results-based management has no beginning and no end, it’s 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) as well as lessons learned from carrying out the present review, provide important criteria for developing a high-quality results-based management strategy.

Member States, through governing bodies or 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. Its effect as a game changer is reduced by an excessive focus on reporting and accountability requirements.

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

As a driver of results-based management development, the focus on reporting results and accountability, while most important, has proven to have a disempowering effect and to limit the added value of results-based management in organizations. An analysis indicates that it has engendered: (a) organizations that focus on outputs as opposed to outcomes, or on what can be measured; (b) an excessive use of the professional capacities of staff to report on results; and (c) leadership that is responsive but not responsible. It has led to the development of organizations that operate with an external locus of control as they seek to address the power dynamics governing their respective organizations. It has not engendered

trust, creativity, and innovation as one would expect of the philosophy for managing for achieving results.

In more recent times, there have been changes in the approaches of Member States of some organizations, including dialogue on what does not work, balancing the focus on evaluation of attribution or value for money with a more reasoned focus on the contribution made to 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 goals. Governance structures are seeking to be more balanced in managing both the demands for accountability and attribution and in order to make a meaningful and sustainable contribution to development results.

Implementation of results-based management has been strongest in the areas of: (a) results-based strategic planning at the macro organizational level; and (b) results-based programme development (pillar 2); followed by (c) monitoring; (d) evaluation; and (e) reporting results (pillar 3). These have been the areas of focus in the implementation of results-based management, and are tied in particular to their value in reporting on and accountability for results and in providing evaluative evidence. These areas are nevertheless affected by a large number of conceptual and technical challenges that affect the credibility of results-based management and its products. A wide range of pilot initiatives have been introduced by various organizations, which have tended to copy each other. This innovation adoption process of copying, which is pervasive for all other components assessed in the review, needs backbone support, as well as a system to assess what works, how and in which contexts. This would enhance the effectiveness and efficiency of the innovation adoption process 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 in implementing results-based management is quite advanced, and particularly so in supporting the core areas of planning, monitoring, evaluation and reporting results. Leadership has been highly responsive to the demands of Member States for accountability as regards 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 necessary changes and adjustments to ensure success and sustainability. Thus, it 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 needs to address certain behavioural concerns if it is to bring about transformative change. Change is possible by shifting incentives, reshaping preferences and beliefs, and increasing the opportunities to question the decision-making process. The lowest performances, though with great variability among the organizations, are to be found in planning for change management, applying results-based management in human resources management, and the abilities of organizations to address the need for changes in hegemonic values and the appropriate mindset among staff who are the implementers of results-based management and play a key role in the change process.

Changing the 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 a commitment and willingness to cooperate to achieve the desired goals; leadership working

directly with staff to develop a learning organization and an incentive system for innovation and measured risk-taking; and staff understanding the role they play as key agents of change in development.

III. Added value of results-based management for organizational effectiveness

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

The organizational effectiveness criteria of the United Nations system have recently been reaffirmed by the General Assembly in its resolution 71/243, in which it called for a United Nations development system that is responsive to Member States and that is more strategic, accountable, transparent, collaborative, efficient, effective and results-oriented.

The four outcomes assessed, which are tied to key outcome areas of the quadrennial comprehensive policy review as well the United Nations Development Group definition of results-based management, are:

Governance and strategic decision-making for advancement

Outcome 1: Enhanced use of results evidence to support corporate strategic decision-making by managers in planning and management, including human resources management;

Outcome 2: Enhanced use of results evidence for governance by Member States;

System-wide operation and collective accountability

Outcome 3: Contribution to system-wide planning, assessment, monitoring, evaluation, and reporting on system-wide results.

Outcome 4: Enhanced collaboration and partnerships around joint outcomes for collective impact with consequent on collective accountability.

These outcome areas are associated with the organizational effectiveness criteria for: transparency from reporting 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 conclusion that:

The added value of results-based management for organizational effectiveness has yet to be realized in the 12 United Nations system organizations. There is, however, a level of readiness that is significant for enhancing the value of results-based management for organizational effectiveness and for the 2030 Agenda.

Outcome 1: use of results by managers for corporate decision-making

Organizations show progress in the use of information on results by management to inform structured, transparent and strategic decision-making by managers. However, this progress is uneven. The use of results 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. The use of results evidence has occurred principally in managing portfolios of programmes and projects, and to a very limited extent

in shifting resources. One principal challenge is in human resources management. Integrating results-based principles into the human resources management system has started recently. However, the use of information for personnel performance management is constrained by the paternalist approach of the United Nations system, as well as preferences and political interference by members of the executive board. In many cases, managers find it difficult to reward excellent behaviour and to penalize those who persistently fail.

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 key challenges in the use of such information. The use of information in the United Nations system is, however, 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. Given huge 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: the use of evidence by Member States

Results-based management policy has led to a focus on its use in accountability. It has not guaranteed a 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 has not helped advance results-based management policy reform.

The review found 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 in the use of resources.

Two issues stand out in affecting the effectiveness of its use in this regard. The first issue is the credibility of the quality of the results reported, satisfaction with the level of such results (output versus outcome), and the challenges in addressing questions of attribution and aggregation. The review shows the low level of performance in the quality of the measurement system. This has led to a continued lack of confidence and has opened organizations up to a wide range of separate assessments by donor Member States. These assessments overlap to a large degree in content coverage. While valued, such approaches, including assessments of organizations done by the JIU using identical variables, have huge transaction costs for organizations. The coordination of external assessments by the JIU, which is mandated to do such assessments, and bilateral and multilateral bodies is a critical issue to be addressed by governing bodies.

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

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

Development outcomes that are typically conjoint and indivisible require a system-wide approach, hence the existence of system-wide planning, programme development, implementation, monitoring and evaluation. Results-based management has not influenced system-wide operation.

The challenge for the United Nations system is in how to make the necessary structural changes associated with the new functions when the implicit reform strategy of the United Nations system is to use a more manageable approach, to retrofit the existing separate functional structures, and not to reengineer the system to meet the new demands and functions around outcomes. How to make something work like a system when it is not originally designed like a system is the critical challenge facing the United Nations system, which tests its intellectual capacity and commitment for transformative change in its effort to maintain its relevance and sustainability.

The advanced stage of development of the separate individual organizations' strategic frameworks, plans and results reporting found in this review and the advances in evaluation suggest a readiness to address the 2030 Agenda. The many initiatives, although fragmented, for working jointly, global partnerships and system-wide pilots also provide a basis, although they need to be compiled and assessed. Initiatives, such as developing a separate theory of change to support organizational strategic plans and programmes, mainly by funds and programmes, hold great potential for highlighting joint outcomes and strategic alignments. In fact, funds and programmes based in New York that share the same executive board have started developing joint strategic plans in 2017.

The nexus approach, focused on the targets of the Sustainable Development Goals, presents 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 in using the existing capacities and partnerships across different organizations, as well as the different levels of the evaluation function architecture. A robust conceptualization of a system-wide framework is critical in responding to the scope of, and demands for, a United Nations culture that is not only accountable, but dynamic, innovative and focused on success and sustainability in attaining outcomes. Central in addressing the challenge is the role of a governance framework to enhance system-wide operations and collective accountability for collective impact. The importance of this is recognized in the 2016 quadrennial comprehensive policy review.

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

The United Nations system has neither conceptualized nor developed a coherent framework for collective accountability across its various constituent bodies and with its development partners. There are some emerging measures aimed at collective accountability, but there is a need to better understand it and to develop an appropriate framework for collective accountability and learning. This would require integrated criteria for success in collective impact and accountability.

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 requires a multifaceted accountability

system for collective impact at the micro, meso and macrolevels - 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 financing dialogue and integrated budget, provide a framework for getting partners to review resources and begin to address the issues of partnership and governance around resource envelopes.

Collective accountability around shared outcomes across organizations is difficult to enforce. The review shows that the success of collective accountability rests on a set of conditions for collective impact, including: a common agenda, shared measurement, mutually reinforcing activities, continuous communication and backbone support. It also depends on 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. This work needs to be more fully developed.

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

The review highlights that, in the process of answering the question of how results-based management has made a difference or has added value, a wide range of technical, political, structural, and systemic challenges or underlying factors were identified as affecting the success of results-based management as a management system for the 2030 Agenda. The following is a summary of these challenges and factors:

- Functional structure of the United Nations system which engenders sectoral, as opposed to multidisciplinary, approaches to systems operation;
- Focus on outputs and at times identifying them as outcomes given the nature of the accountability system, as well as a fear of being found to be unsuccessful when outcomes are not achieved;
- Not fully coming to terms with the idea that outcomes are a partnership proposition and thus (a) a collective accountability framework is required; and (b) that United Nations accountability does not exist simply to measure output, but also to leverage its leadership role in coordinating all the other players to ensure the achievement of outcomes and a linkage with development results;
- Absence of a governance structure for joint and system-wide collective accountability across the various governing bodies of the United Nations system;
- Engagement with multiple actors, making it subject to a variety of external governance frameworks, which limits the global leadership role of the United Nations system and at times increases exposure to various types of risks;
- The financing structure, which creates competition and reinforces functional structures, limits conjoint and integrated ways of working and thus leads to distortions;
- The absence of a focused analysis of national leadership and capacities for management and evaluation of results important for enhancing the sustainability of results-based management.

Organizations have developed a range of measures and pilot projects to address these challenges and they are being adopted across the United Nations system. While some

represent interim measures, which do not address the underlying factors, they nevertheless need to be compiled and assessed with a view to possible upscaling.

The quadrennial comprehensive policy review has developed a number of pertinent resolutions and some of these address systemic and structural constraints. A number of other initiatives have also been started as part of the ongoing reforms of the Secretary-General. In the current context of the United Nations system, in which reform is based on retrofitting and not re-engineering, one must allow for multiple tactical approaches in an emergent state of affairs.

These approaches, however, need to be continually monitored, and a formative system-wide evaluation function should be established to address what works, why and how. The initiatives need to be provided with backbone support for coordination across agencies. They need to be continually reviewed and assessed for linkages, and symbiotic relations need to be established with other ongoing initiatives. Where to place this system-wide, formative evaluation function to support continuous and dynamic change 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 that addresses the fast pace of development and focuses on the strategic role of the United Nations system during changing times and priorities in the context of the 2030 Agenda.

IV. 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 by 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 innovation 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 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
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OECD	Organization for Economic Cooperation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. INTRODUCTION

A. Definition and significance of results-based management for the United Nations system

1. The present report is about managing for achieving results in the United Nations system, also referred to in the report as results-based management, in conformity with the language used in General Assembly resolutions. Results-based management provides a framework for addressing the 2030 Agenda for Sustainable Development and its imperatives for systems operations, integration and interdependent ways of working for collective value and impact, mutual accountability in the form of both horizontal and vertical accountability, as well as the development of a dynamic and resilient learning organization. Its effective implementation would thus enhance the capacity of the United Nations system to support implementation of the 2030 Agenda.

2. The report responds to the General Assembly resolutions on the quadrennial comprehensive policy review, in which it called for results-based management to be strengthened within and across entities, and highlighted its value for organizational effectiveness and, consequently, development results.¹ The report contains an analysis of the stages of development in mainstreaming results-based management in selected organizations and its added value. The report highlights the challenges and the structural and systemic constraints that affect the development of results-based management in the United Nations system.

3. Managing for achieving results is focused on the outcomes of interventions and it seeks to ensure that conditions are put in place to guarantee that such outcomes are achieved in a sustainable manner. Outcomes are intended changes in development conditions or changes in the conditions of the ultimate beneficiaries resulting from interventions. Results-based management recognizes the value of inputs, activities and outputs as means in a results chain to achieve outcomes or desired changes. Results-based management asks managers and staff to regularly think through the extent to which their implementation of activities and outputs in their management strategies have a reasonable probability of attaining the outcomes desired, and to make continuous adjustments with a view to enhancing their contribution to these outcomes as needed, using strong evidence that incorporates diverse perspectives from monitoring, and from both formative and summative evaluations.²

4. Outputs are specific goods or services produced from interventions and could include changes in capacities, skills, abilities or in institutions. The outputs produced are typically under the control of the organization and there is therefore direct accountability. Outcomes are generally of collective value and a partnership proposition and thus require both accountability at output level, as well as responsibility in going beyond such accountability and working in partnership, coordinating, influencing others and managing risks to ensure the attainment of the intended outcomes. Thus, by implication, they require a system of collective accountability. Given the complexity and unpredictability of many development and humanitarian situations, they also require taking into consideration and accounting for unintended outcomes and consequences.

5. Results-based management is defined in this 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 in all aspects of**

¹ General Assembly resolutions 67/226 of 21 December 2012 and 71/243 of 21 December 2016.

² Formative evaluation is conducted in the course of implementation and is focused on progress toward outcomes and on what works and how to ensure success in the attainment of outcomes. Summative evaluation is focused on the actual attainment of the outcomes and lessons on what works, why and how and implications for policy and strategic decision-making.

management and, most significantly, by integrating lessons learned from past performance into management decision-making.³

6. The key principles of results-based management include the following:

- (a) Vision and clarity of desired outcome;
- (b) Causal linkages in a hierarchy of results (inputs, activities, outputs, outcomes and impact) based on a theory of how change happens;
- (c) Systems operations that go beyond linear logic in defining the change process;
- (d) Performance measurement of results at all levels;
- (e) Monitoring and evaluation.

7. Results-based management considers context, espouses equifinality and addresses risks, opportunities and conditions for success in achieving better results; performance measurement for transparency, consensus-building and having a common perspective on results, and for accountability; monitoring for single-loop learning; and evaluation for double-loop learning. Annex I provides details on these principles and their implications for management.

8. An effectively operating results-based management system is presumed important for demonstrating that the United Nations system and its organizations are achieving results beyond the level of activities and outputs, and making a valid contribution to global challenges, helping bring about transformative changes and having a genuine lasting impact on the world's most vulnerable populations. A system-wide perspective in results-based management is critical in addressing results at the level of outcomes, which are generally of a conjoint nature and thus of collective value and require the whole or subparts of the United Nations system to work together in interdependent and synergistic ways for collective impact. This approach would require the United Nations to operate as a system thriving on synergistic effects within a framework of collective accountability at horizontal and vertical levels. This is critical for the United Nations system to have an effective role in supporting the implementation of the 2030 Agenda.

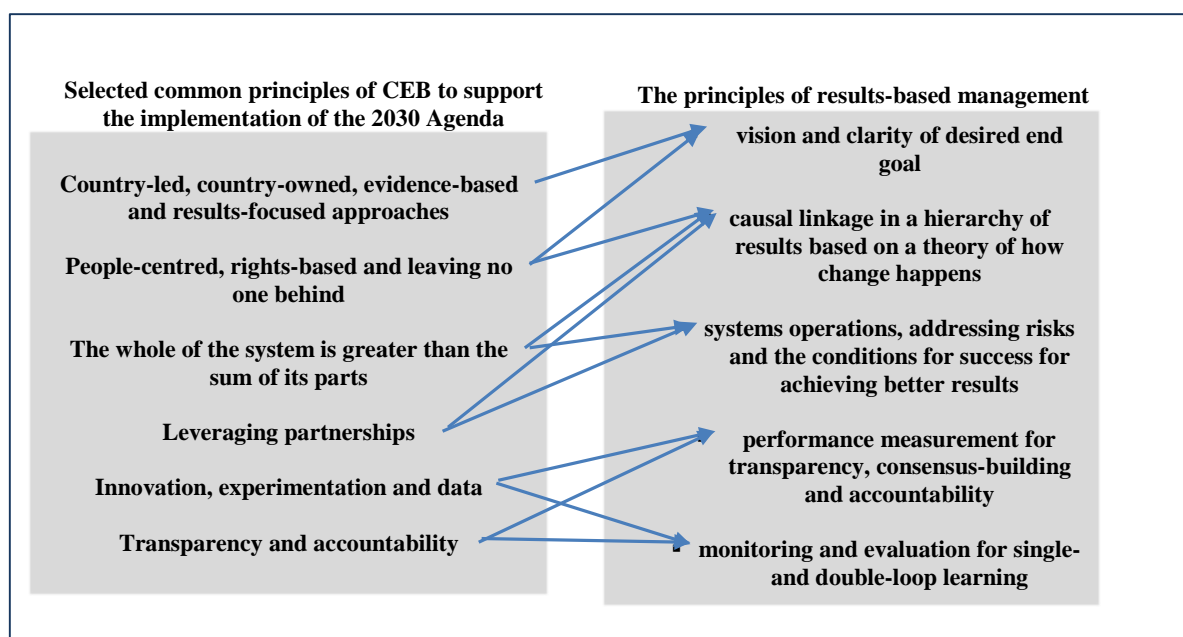
9. The criteria for the success of the United Nations system in addressing the 2030 Agenda echo the basic philosophical foundations and principles of results-based management. These include: (a) results-oriented focus on successfully achieving outcomes; (b) consideration of all conditions for achieving outcomes, with implications for systems operation; (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 operating in the context of often unpredictable and fast-paced development requiring resilience; and (f) collective accountability at horizontal and vertical levels, addressing conjoint outcomes as well as a hierarchy of integrated results in a logical chain.⁴ Figure I highlights this linkage.

³ 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](https://undg.org/wp-content/uploads/2016/10/UNDG-results-based-management-Handbook-2012.pdf). Available at <https://undg.org/wp-content/uploads/2016/10/UNDG-results-based-management-Handbook-2012.pdf>.

⁴ CEB, "CEB common principles to guide the UN system's support to the implementation of the 2030 Agenda for Sustainable Development". Available at www.unsceb.org/CEBPublicFiles/Common%20Principles%202030%20Agenda%20for%20Sustainable%20Development-27%20April%202016.pdf.

Figure I

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



10. In this regard, an understanding of results-based management within the United Nations system, of the challenges and constraints associated with its development and its added value is important in defining the capacity and level of readiness of the United Nations system for implementing the 2030 Agenda. The purpose of the review is to help the United Nations strengthen its capacity for results-based management in the interest of the 2030 Agenda. In so doing, it seeks to respond to the resolutions of the General Assembly, through its quadrennial comprehensive policy review, which called for the strengthening of results-based management and its value for organizational effectiveness, with ultimate effects for development results.

B. Objectives of the Joint Inspection Unit project on results-based management

11. Results-based management and its coherence across the United Nations system has been a key thematic focus of the JIU since the turn of the century.⁵ In 2004, the JIU reaffirmed its commitment to advancing this management approach in the United Nations system by publishing results-based management benchmarking frameworks in a series of four reports. These benchmarks constituted a unique framework to guide the organizations in the mainstreaming of results-based management,⁶ while working from a common framework. In 2006, they were endorsed by the Committee for Programme and Coordination⁷ and the General Assembly.⁸ The JIU has used the framework in reviews and assessments of results-based management in single organization and for system-wide reviews.

12. Following the renewed interest in an assessment of results-based management, as expressed in General Assembly resolution 67/226, and given its system-wide mandate and past efforts to enhance implementation of results-based management and its harmonization in the United Nations system, the JIU considered it timely to include in its 2015 programme of work a project on results-based management in the United Nations system. The JIU adopted a twofold approach in conducting this project:

⁵ JIU/REP/2002/2, JIU/REP/2005/2, JIU/REP/2006/1, JIU/REP/2006/6, JIU/REP/2009/5 and JIU/REP/2012/12.

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

⁷ See A/60/16, para. 248.

⁸ General Assembly resolution 60/257 of 8 May 2006.

- Objective 1: to develop a high-impact results-based management model with a benchmarking framework to define its mainstreaming and the methodology to assess its stages of development and outcomes. This involved researching and developing a benchmarking framework that would provide not only a common institutional and transparent basis for defining a high-impact results-based management system, but also a valid and reliable assessment methodology that has system-wide value for comparison and diagnosis. The development of the framework and assessment methodology addressed several conceptual and methodological challenges for system-wide applicability.
- Objective 2: to conduct a system-wide review of results-based management. This consisted of applying the above-mentioned benchmarking framework and assessment tool, while conducting a review of results-based management in the 12 selected organizations. The review assessed the level of development and outcomes from results-based management through a system-wide lens, with a view to advancing results-based management and its role in support of the 2030 Agenda. This objective is the subject of the present report.

13. The rationale for this approach was guided by a need for a common framework to assess results-based management across organizations that has a linkage with the quadrennial comprehensive policy review. Initial consultations with organizations of the United Nations system highlighted that the benchmarking framework published by the JIU in 2004 had not been widely used. It was referred to in a number of reviews of results-based management by the Department of Economic and Social Affairs and the Office of Internal Oversight Services, but was not used in a systematic fashion.⁹ This low level of uptake suggested the need to update it while taking into consideration important new developments and lessons learned since its publication in 2004.

14. Another factor behind this update is the fact that there is a plethora of findings on results-based management, both inside and outside the United Nations system, that are, at times, difficult to interpret so as to draw reliable conclusions, notably due to the variations in definitions, in the dimensions of management that are assessed and in the methods of measurement and assessment. Finally, in spite of a barrage of criticism,¹⁰ consultations with United Nations system organizations generally highlighted a recognition of the positive value of results-based management within their respective organizations and, in particular, its role in providing the equivalent of the private sector's bottom line for development interventions. Some also saw its potential to support enhanced system-wide collective action that could genuinely achieve development transformations. Others had an interest in understanding and enhancing its relevance in the current context, retaining what was valuable, while enhancing synergies with other management approaches in ordered, chaotic or complex situations characterized by continuous uncertainty and hence presenting challenges for addressing causality.

15. These elements and the consultations held in preparation for this project highlighted an existing demand for a comprehensive and inclusive benchmarking framework, as well as an assessment tool that would allow credible¹¹ assessments and monitoring of the evolution and development of the mainstreaming of results-based management. This would also provide a common framework to support harmonization and collaboration among organizations. In addition, given the level of effort invested in results-based management by the United Nations system organizations, it was also deemed timely to go beyond information generally provided on the state of development and to understand what difference results-based management is making for organizational effectiveness and to what are critical success factors.

⁹ This statement is based on a review of results-based management documentation from participating organizations, interviews and consultations with such organizations, as well as an analysis of the existing reviews of results-based management in the United Nations system.

¹⁰ See Ben Ramalingam, *Aid on the Edge of Chaos: Rethinking International Cooperation in a Complex World* (Oxford, Oxford University Press, 2013) and Rosalind Eyben and others, *The Politics of Evidence and Results in International Development: Playing the Game to Change the Rules?* (Rugby, Practical Action Publishing, 2015).

¹¹ With consideration of construct validity, content validity, concurrent validity, predictive validity and ecological validity.

16. This resulted in the development of a model for results-based management (JIU/NOTE/2017/1), which includes: (a) a benchmarking framework on what a high-quality results-based management system looks like when the results philosophy and principles are mainstreamed into management components; (b) an assessment methodology for assessing the maturity or stage of results-based management development of the components, which is done in a standardized way to permit comparison; and (c) a method for assessing the outcomes or difference made by results-based management.¹² The model includes details on the theory and frameworks for assessing the content and stages of development of results-based management and the actual benchmarks and assessment instrument. It also provides a set of suggestions and recommendations for using the model and for supporting its use in order to enhance systematization, coherence and facilitate inter-agency collaboration in the implementation of results-based management in the United Nations system. The model was tested and used to generate information for this system-wide review.

C. Report structure, quality enhancement and acknowledgement

17. The rest of the present report is organized as follows. Chapter II provides the background, objectives and methodology of the system-wide review. Chapter III presents the findings and conclusions on the stages of development of results-based management in organizations, and chapter IV presents the conclusions on the added value or difference made by results-based management on organizational effectiveness criteria. The chapters also present the key issues, challenges and structural and systemic constraints associated with the development and attainment of results-based management outcomes. The report provides recommendations for advancing results-based management in the United Nations system in the light of the adoption of the 2030 Agenda and the reforms initiated by the Secretary-General for repositioning the Organization. It presents a section on reflections on the way forward for the continued implementation of results-based management in a changing world.

18. In accordance with article 11 (2) of the JIU statute, the 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 JIU participating organizations were also considered in finalizing the report.

19. In order to facilitate the implementation and monitoring of recommendations, annex VI contains a table indicating whether the report has been submitted to the organizations concerned for action or for information. The table identifies the relevant recommendations for each organization, specifying whether they require a decision by the organization's legislative or governing body or can be acted upon by its executive head.

20. The Inspector acknowledges and expresses gratitude to the senior managers and staff consulted in the course of the review for their participation and invaluable input into its conceptualization, design, assessment and analysis. The Inspector particularly appreciated the availability and engagement of the results-based management focal points of the 12 organizations of the United Nations system involved in the review (FAO, ILO, OHCHR, UNDP, UNESCO, UNFPA, UNHCR, UNICEF, UN-Women, WFP, WHO and WIPO). The Inspector would also like to thank the members of the advisory group established for the project, which was composed of experts from the United Nations system, OECD and the United Kingdom Department for International Development. They provided valuable inputs into the conceptualization and design of the benchmarking framework and assessment approach used in the review. The report was written with the collaboration of the JIU Evaluation and Inspection Officer and with the excellent conceptual input of a global international consultant. The Inspectors would like to thank them and also the interns who supported the research, data collection, and analysis. Details on all the key players can be found in JIU/NOTE/2017/1.

¹² See JIU/NOTE/2017/1.

II. BACKGROUND

A. Rationale and policy framework for the review

21. The results-oriented approach emerged in the 1960s as part of new public management reforms in OECD countries, notably with the introduction of Peter Drucker's concept of management by objectives. As such, results-based management was gradually introduced into the public administrations of most OECD countries in the 1990s, and in the development cooperation sector and bilateral agencies of a number of bilateral and multilateral agencies. Results-based management has been introduced and part of United Nations reform agendas since the late 1990s, with an initial focus on results-based budgeting approaches. Its introduction as an overarching management strategy followed at the beginning of the present century.

22. All United Nations system organizations have adopted the results-based management system, some from as early as the late 1990s. Results-based management in the United Nations system derives its significance from the demands from both programme and donor countries for the system to 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/or other global priorities.

23. Globally, results-based management received attention in the Paris Declaration on Aid Effectiveness: Ownership, Harmonisation, Alignment, Results and Mutual Accountability (2005). Its significance was renewed in the Busan Partnership for Effective Development Cooperation (2011)¹³ with its focus on: (a) delivering results that would change the world; and on (b) enhancing national capacities for results-based management. In 2012, the General Assembly, through its quadrennial comprehensive policy review, reaffirmed the importance of results-based management for the United Nations system, requested the Secretary-General to conduct a review of it and made the following comments on it as regards system-wide policy guidance:¹⁴

- 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 (para. 168);
- Requests the United Nations development system to ensure increased mutual accountability for results-based management and reporting at the country level (para. 171);
- Affirms the importance of results-based management as an essential element of accountability (para. 164);
- Recognizes 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 (para. 167);
- Acknowledges the work done by agencies and the United Nations development system to improve results tracking and reporting mechanisms (para. 165);
- Requests the Secretary-General to articulate and report 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 (para. 169);
- Requests the Secretary-General to intensify efforts to accelerate work to develop and sustain a culture of results at all levels, including by identifying and implementing appropriate incentives for results-based management, removing disincentives for results-based management at all levels and periodically reviewing their results management systems (para. 166).

¹³ Adopted at the Fourth High-level Forum on Aid Effectiveness, held in Busan, Republic of Korea, from 29 November to 1 December 2011. Available at www.effectivecooperation.org/wp-content/uploads/2016/03/OUTCOME_DOCUMENT_-_FINAL_EN2.pdf.

¹⁴ See General Assembly resolution 67/226.

24. The 2030 Agenda and its imperatives for integrated and interdependent ways for working for collective impact within a system-wide framework further highlight the significance of results-based management, for which a focus on outcomes requires such modes of operation. The resolution containing the outcome document of the 2030 Agenda¹⁵ contains the following system-wide policy guidance:¹⁶

“We also stress the importance of system-wide strategic planning, implementation and reporting in order to ensure coherent and integrated support to the implementation of the new Agenda by the United Nations development system. The relevant governing bodies should take action to review such support to implementation and to report on progress and obstacles.”

25. Demonstrating that the United Nations system as a whole is making a significant contribution to meet the challenges of the 2030 Agenda has been a predominant preoccupation in the 2016 Dialogue of the Economic and Social Council on the positioning of the United Nations system, and in the subsequent General Assembly resolution¹⁷ on the quadrennial comprehensive policy review. Indeed, more than ever before, implementing the 2030 Agenda will require the United Nations development system to play a key role in limiting transaction costs at all operational levels (country, regional and global), by manifesting greater coherence and efficiency in its work, and to demonstrate that it is making a collective, valid and impactful contribution to global priorities and challenges. In this regard, in its resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review, the General Assembly reaffirmed the importance of results-based management, emphasizing a system-wide perspective:

“*Underscores* the importance of results-based management, within and across entities and at all levels of the United Nations development system, as an essential element of accountability that can, inter alia, contribute to the achievement of the Sustainable Development Goals, and requests the United Nations development system and its individual entities to continue to strengthen results-based management, focusing on long-term development outcomes, developing common methodologies for planning and results reporting, improving integrated results and resources frameworks, where appropriate, and enhancing a culture of results in the entities of the United Nations development system”.¹⁸

26. Thus, in the context of these resolutions and as it implements the 2030 Agenda, a review of the status of the implementation of results-based management is of critical importance at this stage for the United Nations system.

B. Key objectives and purpose of the review

27. The present report aims to provide a comprehensive and consolidated review of the current capacity in managing for the attainment of outcome results, addressing areas that have been identified in the quadrennial comprehensive policy review. This approach could complement other studies that have been conducted but will, in any event, go beyond an assessment of a single management domain to address, in a transparent manner, an interrelated set of management areas of significance for the quadrennial comprehensive policy review. It does so by using a methodology that provides a transparent operational definition of concepts that allow for an effective meeting of minds on assessments, as well as on the decisions to be made. This also has a diagnostic value for organizational self-directed change and development. The review operates from a system-wide perspective and the key objectives are as follows:

¹⁵ General Assembly resolution 70/1 of 25 September 2015.

¹⁶ Ibid., para. 88.

¹⁷ General Assembly resolution 71/243.

¹⁸ Ibid., para. 12.

- Objective 1: to examine progression over time, and to assess the current stage of development of results-based management in the organizations of the United Nations system. Have the United Nations system organizations made progress in the mainstreaming of results-based management? What is the current stage of development across the United Nations system? What patterns and variations exist across organizations? What patterns and variations exist for the various management pillars and components selected for study? What factors influence the level of development? What challenges and constraints need to be addressed to enhance the level of development? What are the exemplary practices or innovations? What are the implications for the readiness of the United Nations system for the 2030 Agenda?
- Objective 2: to analyse the outcomes obtained from results-based management on organizational effectiveness. What difference or added value is derived from implementing results-based management? Has it made a difference for organizational effectiveness? Has it led to the use of evidence of results in decision-making and governance, thereby enhancing transparency and objectivity, and hence the credibility of decision-making? Has it led to system-wide planning, monitoring, assessment, evaluation and reporting, thereby enhancing the United Nations system's coherence, efficiency and collective impact? Has it enhanced collaboration and partnership and had an effect on collective accountability and effective governance for collective impact?
- Objective 3: to identify actions and measures that would support the development of results-based management within and across United Nations system organizations. What is the relevance of results-based management in the current context? What is the way forward for results-based management in the United Nations system? What strategic actions are needed to strengthen results-based management in the United Nations system and enhance its role in supporting the 2030 Agenda and other changes in development?

28. The review presents information on the level of systems operations in key management areas and functions associated with results-based management, and highlights major areas of strengths and weaknesses, as well as the key issues and challenges with a view to supporting organizational improvements. It also examines the systemic and structural constraints on the success of results-based management with implications for policy reforms in the United Nations system. These are important for advancing results-based management and for defining what can reasonably be achieved by organizations and their stakeholders.

29. Considering the extensive investments and efforts that have been directed at the implementation of results-based management in almost all United Nations system organizations, the review examines, as noted above, the added value or outcomes from its mainstreaming. Among the key organizational effectiveness outcomes expected of results-based management are: transparency, use of information on results for informed decision-making, system-wide coherence while working together, collective accountability (horizontal and vertical) for conjoint outcomes and system-wide operation.

30. Finally, the 2030 Agenda represents a game changer in many ways and an opportunity to highlight the value of results-based management as a driver for system-wide coherence to include the principles of integration and interdependence that are required to achieve outcomes. The report highlights challenges, constraints and makes suggestions regarding important considerations in moving forward in addressing system-wide operations and in achieving common outcomes. Some of these are already mentioned in General Assembly resolution 71/243 on the quadrennial comprehensive policy review and the Secretary-General's report on the "Repositioning the United Nations development system to deliver on the 2030 Agenda: ensuring a better future for all".¹⁹ This review places some of these changes in the context of the development of results-based management and seeks to make pertinent recommendations.

¹⁹ A/72/124 - E/2018/3.

Expected impacts

31. As indicated, the review was conceptualized to provide a response to the request of the General Assembly, through the previous quadrennial comprehensive policy review cycle, for a review of results-based management and system-wide results reporting across the United Nations system.²⁰ It also seeks to provide an answer to the renewed expectations of results-based management expressed by the General Assembly in the more recent resolution on the quadrennial comprehensive policy review, and in the light of the Secretary-General's reform plan for repositioning the United Nations system to deliver the 2030 Agenda. The approach adopted in this review is also expected to contribute to the following impacts:

- Enhance effectiveness and coherence in mainstreaming results-based management: the evidence, based on a common operationally defined framework developed with practitioners and experts, will help the United Nations system more effectively and comfortably mainstream results-based management and do so in a more systematic, integrated and coherent manner and with ownership and professional integrity;
- Facilitate coherence in working together for collective impact, based on robust and operational evidence: the use of a common framework for analysis gives a valid, as well as a comprehensive and coherent overview of results-based management in United Nations system organizations. This engenders confidence and will thus guide, in concrete terms, future decision-making in priority areas to improve the implementation of results-based management in the United Nations system;
- Enhance the common understanding of results-based management and its inherent value in the context of the 2030 Agenda: there is a lot of confusion and misunderstandings about results-based management in organizations. The present report is detailed and provides definitions and explanations that will enhance a common understanding of results-based management and its implications and importance as a defining feature of the 2030 Agenda;
- Advancing methodology in the field of development evaluation: this field is grappling with methods for addressing the complexities and complications in the phenomenon under evaluation. Results-based management at a system-wide level is a candidate for addressing complexity and complications in evaluations. The review uses non-traditional methods in an exploratory fashion. Depending on the questions and knowledge available, it uses a combination of deductive, inductive and adductive approaches. It draws upon philosophical realism, open systems theory, configuration theory, a high-impact model for qualitative impact assessment of diagnostic value and for comparison, and a qualitative case study methodology, including analytic generalizability.

C. Methodology

Methodological approach

32. *Complexity and complications in assessment and standardization for comparability:* results-based management is a complex construct with various conceptual elements. There are also complications arising from differences in definitions and in the perspectives of United Nations system organizations with different mandates, priorities and governance structures.²¹ Assessing results-based

²⁰ General Assembly resolution 67/226.

²¹ Roberto Poli, *Introduction to Anticipation Studies*, Anticipation Science 1 (Springer, 2017), chapter 10: "Complicated problems originate from causes that can be individually distinguished; they can be addressed piece-by-piece; for each input to the system there is a proportionate output; the relevant systems can be controlled and the problems they present admit permanent solutions. On the other hand, complex problems and systems result from networks of multiple interacting causes that cannot be individually distinguished; must be addressed as entire

management and the stages of development across United Nations system organizations thus encountered several conceptual and methodological challenges in assessing and determining, in particular, a valid basis for comparability or standardized assessment of the level of development across the system. This required using a common framework, while building in inclusion and flexibility for an appropriate assessment. The project thus developed a benchmarking framework that included a common and inclusive set of indicators that describe what it looks like when results-based management is mainstreamed in selected management areas. Details about this framework can be found in the JIU high-impact model for results-based management (JIU/NOTE/2017/1).

33. *Mixed methods*: the review is described not as an evaluation but as an analysis of results-based management. An evaluation would have been more rigorous in subjecting issues to critical inquiry. Nevertheless, the approach that is used, which is typical of evaluations, is systematic and applies the scientific principles of objectivity, validity and reliability in measurement and analysis. This is important for credibility for a wide range of stakeholders. The model used and the perspective applied is done with due regard for professional evaluation criteria. The review used both deductive and inductive reasoning approaches to define content, standards and methodologies for assessment. It uses knowledge and narratives from existing practices, as well as from findings and lessons on the set of critical components and success factors for results-based management, and on the systematic constraints and technical limitations reported in implementing results-based management. To complement this deductive process, information was generated based on an intensive participatory approach with practitioners from selected organizations of the United Nations system and with inputs from results-based management experts from within the United Nations system and from external partner organizations. This inductive process sought to enhance content validity, credibility and ownership in the use of a common framework likely to enhance coherence and harmonization and the effective work of the results-based management community in the United Nations system. The following describes the conceptual framework for assessing content and the stages of development, as well as the analytical framework for a system-wide analysis.

34. *Management areas*: the management areas for the framework were selected because of their alignment with the quadrennial comprehensive policy review outcome areas, which provided the overarching content and conceptual framework for the review. The pillars and components of the areas that define the benchmarking framework can be found in annex IV. Details on the quadrennial comprehensive policy review outcome areas are discussed in chapter III. The management areas are:²²

- (a) Strategic management, focused on the vision and strategic framework guiding the adoption of results-based management as a management strategy. It includes having a change management and accountability framework fit for results-based management;
- (b) Operational management, focused on what the organization does and its resourcing — strategic planning, programming and resource management (human and financial);
- (c) Accountability and learning management, focused on monitoring and evaluation, reporting and information management systems;
- (d) Change management, focused on the culture of results through internalization and technical and behavioural capacities, leadership and the use of results typical of a learning organization;
- (e) Responsibility management, focused on partnerships for the attainment of outcomes and collective impact, thus engendering collective accountability at vertical and horizontal levels across the United Nations system and with development partners.

systems, that is they cannot be addressed in a piecemeal way; they are such that small inputs may result in disproportionate effects; the problems they present cannot be solved once and for ever, but require systematic management, and typically any intervention merges into new problems as the result of the actions taken to deal with them; and the relevant systems cannot be controlled — the best one can do is to influence them, learn to “dance with them”, as Donella Meadows aptly said.

²² Other areas that were identified but not included were (a) coherence at country level and (b) support for national capacities for results.

35. *Assessing the level of development:* mainstreaming of a results philosophy and principles in management involves change. Change is a process and it is people who change and make change happen. Organizations go through various stages of development as they strive to fully mainstream a results philosophy and principles in managing for achieving results in diverse management areas. The assessment of the stage of development of organizations drew on both theoretical and practical understandings about change processes in innovation adoption and adaptive management.²³ It also drew on the previous work by the Treasury Board of Canada Secretariat and the Office of the Auditor General of Canada²⁴ and from the management for development results community of practice.²⁵ Most significantly, it drew on lessons from the use of similar methodologies in the work of the JIU on the maturity matrix of the evaluation function.²⁶ It also drew extensively from dialogue with practitioners and experts in results-based management and on empirical evidence on factors affecting the development of results-based management.

36. Typically, the stages of adoption of innovations go from behaviours that register non-use, to exploration, to ad hoc and mechanical use, to refinement and, finally, to a renewal stage and new forms. These factors, as well as a set of key drivers associated with key elements of the results philosophy and principles, defined progressive growth and development towards a high-quality and high-impact results-based management system (see box 1). This approach is used to define five stages in the assessment methodology used in the review, with stage 5 reflecting a high-impact results-based management system. Box 2 provides a description of the distinguishing features of each stage of development in managing for achieving results. This method is described in detail in a JIU high-impact model for results-based management.²⁷

Box 1

Drivers at each stage of development in mainstreaming results-based management

1. **Comprehensiveness in the scope of coverage of identified indicators for the components identified in the updated JIU benchmarking framework for results-based management²⁸ (content):** To what extent are the pertinent indicators of the components that describe the mainstreaming of results-based management covered?
2. **Reach and scope of involvement of managers and staff throughout the organization (internal organization):** What is the level of organizational involvement and does it help in getting the component to be effective in achieving an impact?
3. **Results linkages and the 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, as well as with external organizations and pertinent partners?
5. **Continuous learning and adaptation for added value (adaptive management):** Has there been an assessment of the component, and has this resulted in its refinement or actual renewal to enhance its added value for results-based management?

37. *System-wide analysis of the stage of development — configuration analysis:* the information generated from assessing the stages of development of 12 United Nations system organizations was used in this review. The analysis of the information generated does not seek to assess the levels of compliance against standards. It is true that the benchmarking framework has qualitative indicators and was developed with United Nations system organizations and other stakeholders and therefore offers a

²³ 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).

²⁴ “The managing for results self-assessment tool” (Ottawa, 2003). Available at <http://publications.gc.ca/collections/Collection/BT22-88-2003E.pdf>.

²⁵ See www.mfdr.org/CAP-Scan/CAP-ScanMeasurementFramework-English.pdf.

²⁶ JIU/REP/2014/6.

²⁷ JIU/NOTE/2017/1.

²⁸ Ibid.

standardized method of assessing the stage of development. The review was less interested in compliance and more in patterns that have system-wide significance. It therefore used the principles of configurational theory to define the conceptual framework for the analysis of the stage of development.

Box 2

Stages of development in the mainstreaming of results-based management

Stage 1 — not started

Stage 2 — exploration: explores the adoption of results-based management as a management strategy

Stage 3 — transition to being mainstreamed: mechanical and not fully integrated; seeks broader internal integration and alignments. Focuses more on outputs than outcomes

Stage 4 — fully mainstreamed: good coverage across the organization; continuous learning for refinement of the system; outcome-focused, but not fully integrated in all aspects. Predominantly internally-focused, but exploring outreach and seeking partnerships for common outcome areas and working jointly; involvement in pilots or dialogue for what it takes to create collective impact; innovations introduced to enhance refinements and results-based management quality internally; and considerable innovations and products that are valued by many stakeholders

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

Scope and design

38. A configurational approach suggests that organizations are best understood as clusters of interconnected structures and practices, rather than as modular or loosely coupled entities the components of which can be understood in isolation. Configurational analysis thus takes a systemic view of organizations, in which patterns or profiles rather than individual independent variables are related to an outcome, such as performance.²⁹ In contrast to contingency theory, which incorporates the concepts of unifinality,³⁰ competition and causation, configurational theory is based on the concepts of equifinality, combination and reciprocity. Effectiveness can be attributed to internal consistency among the patterns of relevant contextual, structural and strategic factors. It aspires to provide predictive insights with respect to which firm configurations or patterns (of the various pillars and components) will be: (a) successful under which sets of circumstances;³¹ (b) governed by a set of defining explanatory factors; and (c) which patterns are tied to fundamental structural and systemic constraints. The implication in using this theory is a focus less on compliance and more on patterns that emerge from implementing results-based management across a diverse set of management components and linkages with a set of defined outcomes, namely the quadrennial comprehensive policy review outcome areas. This approach enhances the formulation of more targeted policies, as well as prioritization for improvements.

39. What was the intended outcome of mainstreaming? Analysis of added value: JIU drew on General Assembly resolution 67/226 on the quadrennial comprehensive policy review (paras. 164-172), in which the Member States expressed their expectations for results-based management, as the

²⁹ Peer C. Fiss, "Towards a set-theoretic approach for studying organizational configurations", *Academy of Management Review*, vol. 32, No. 4 (2007), pp. 1180-1198.

³⁰ Unifinality implies that one optimal configuration exists as opposed to equifinality, which recognizes that different configurations can be equally effective.

³¹ Simon Cadez and Chris Guilding, "Strategy, strategic management accounting and performance: a configurational analysis", *Industrial Management & Data Systems*, vol. 112, No. 3 (2012), pp. 484-501.

framework within which to explore whether mainstreaming of results-based management had actually added value. Details on these are provided in chapter III, which is focused on outcome analysis.

40. The review set the following boundaries and delimitations:³²

41. *Period of study and analysis of progression over time:* in looking at progression over time, the period under consideration is between 2000 and 2015. The stage of development was assessed in 2015. Data used for this analysis of progression is not primary but secondary data, based on the prevailing evidence since 2000 on results-based management in the United Nations system.³³ The information provided a good basis for a cursory analysis of progression against the high-impact benchmarking framework designed for the review.

42. *Both output and outcomes of results-based management mainstreaming:* the review differentiates and examines results-based management at both output level (i.e. management systems in place with results philosophy and principles mainstreamed), as well as the outcomes or difference made by mainstreaming results-based management that define organizational effectiveness. The review is limited to organizational effectiveness and does not assess development effectiveness as a logical outcome of organizational effectiveness.

43. *Management areas of focus tied to quadrennial comprehensive policy review outcome areas:* the quadrennial comprehensive policy review outcome areas play a critical role in assessing outcomes, of which the following stand out as outcomes examined in the review: increased transparency for both accountability and improvements; increased coherence; increased alignments; increased mutual accountability; comprehensive and integrated system-wide results frameworks; streamlined planning, monitoring, measurement and reporting on system-wide results; improved culture of results; and an improved incentive system. As noted above, they also guide the scope of the review in terms of the management areas of focus. This delimits, therefore, the focus on the five pillars outlined above, which means that while the scope of management areas covered in the review is comprehensive, it is not exhaustive.

44. *Homogeneous purposive sampling*³⁴ *delimited to 12 United Nations system organizations and analytic generalizability:* the review is focused on a select group of 12 organizations that form part of the United Nations development system and carry out operational activities for development. While the delimitation to 12 organizations was influenced by time and budget constraints, it was done principally for design purposes. First, the choice to focus on a selected number of organizations was influenced by the complex nature of the topic, and the associated challenges of measurement. Another important factor is the focus of the review on the added value or outcomes of results-based management. This governed the choice of using organizations that were likely to be beyond the novice stage of development in the implementation of results-based management. This complements the very nature of the methodology of the review — not seeking normative data for a diverse comparison across the United Nations system, but studying from a select group the nature and level of development, the patterns across the

³² Delimitations are choices made by the researcher. They describe the boundaries that have been set for the review. An explanation should be given of the things that are not being done (and why it has been decided not to do them).

³³ Sources included: (a) JIU system-wide reviews (JIU/REP/2004/6/7/8/9, JIU/REP/2014/6, JIU/REP/2012/12 and JIU/REP/2016/10) and management and administrative reviews of individual organizations; (b) reviews by the Department of Economic and Social Affairs of results-based management in the context of the quadrennial comprehensive policy review; and (c) external assessments from the Multilateral Organization Performance Assessment Network and the United Kingdom Department for International Development.

³⁴ Purposive sampling is non-probability sampling in which the sample is selected based on the characteristics of a population and the objective of the study. A homogeneous purposive sample is one that is selected for having a shared characteristic or set of characteristics.

organizations, explanations for the patterns, and an analysis of the associations with the outcomes of results-based management.³⁵

45. The review focused on 12 United Nations system organizations that are part of the United Nations development system and carry out, in various forms and at various levels, operational activities that makes a contribution to development results. Box 3 below highlights the common and distinguishing features of the sample of 12 organizations. The organizations are:

- *Funds and programmes:* UNDP, UNFPA, UNHCR, UNICEF, UN-Women and WFP;
- *Specialized agencies:* FAO, ILO, UNESCO, WHO and WIPO;
- *United Nations Secretariat:* OHCHR.

46. Using a system-wide approach, the analysis is less focused on a comparison of organizations than on patterns and associations. The review was designed as a qualitative case study (studying complex phenomena within their contexts) with a focus on examining patterns and associations across the subsample and linkages with the outcomes of results-based management. The implications of this design feature are that the findings and conclusions are limited to these 12 organizations, but are generalizable to similar organizations. It is true, however, based on evidence from consultations, that, while the assessed stage of development of the 12 organizations might be different for other organizations, the key issues, challenges and structural and systemic constraints tend to be generic and common across organizations of the United Nations system.

Box 3

Characteristics of the sample of 12 organizations

Common factors	Differentiating factors
<ul style="list-style-type: none"> • The organizations are part of the United Nations development system and address operational activities for development. • The organizations cover more than 60 per cent of all programme resources in the United Nations development system. • All organizations have had reviews of their respective results-based management systems, or parts thereof, within the past 10 years.³⁶ All the organizations were expected to manifest a substantial level of results-based management development (average or above average). 	<ul style="list-style-type: none"> • The organizations represent the various United Nations system mandates with a focus on development, and humanitarian and normative issues. • The organizations represent the various organizational entities — specialized agencies, funds and programmes, and the Secretariat. • The organizations are of various sizes, based on annual expenditure.

47. *Scale for measuring the stage of development:* the review uses mainly descriptive statistics and applies both the mean and mode for analysis of the stage of development. The scale used for assessing the stage of development is highly consolidated, although there is a wide range within each stage.³⁷ This presents limitations in the analysis of variance. The fact that the focus is less on differences among organizations and more on patterns for system-wide analysis makes this a less important factor. Nevertheless, for this reason, non-parametric statistics are used to analyse differences when necessary. The principles of component factor analysis (both quantitative and qualitative depending on the data

³⁵ One recent assessment of results-based management was carried out among 28 organizations of the United Nations system as part of a JIU project, in the context of a wide range of other components, on the evaluation function (JIU/REP/2014/6).

³⁶ The assumption here is that such organizations would have drawn lessons from such reviews and be operating at a substantial level that would allow a good basis for an assessment of the stages of development and for the sharing of lessons learned. It was also conjectured that with a stage of development beyond a novice state, it would be possible to observe outcomes achieved and linkages between outputs and outcomes, and consider the overall added value of results-based management.

³⁷ The scale used is highly consolidated and each stage is discrete. For future use, a Likert scale could be used within each stage to show the variations within it. This would enhance the validity and reliability of measurements. A good example in this regard is the instrument developed by the United States Agency for International Development for use in countries.

type) were used to analyse how the data are clustered to help define patterns and the main explanatory factors in configuration analysis.

48. *Focus on surface problems and issues as well as on deeper structural and systemic constraints:* the qualitative case study approach allowed for a more intensive analysis of not only the typical technical problems, but also the fundamental structural and systemic constraints that pose a risk to the advancement and value of results-based management and its role in meeting the demands of the 2030 Agenda.

49. *Corporate and not country-level focus:* due to budgetary and time constraints, the focus of the review is at the macro corporate level of the selected organizations (as opposed to regional or country level), where it is expected that most strategic decisions are made. With the exception of the pillar on collective accountability, the review does not focus on results-based management systems at the country level or the Development Assistance Framework, which constitutes the main mechanism for system-wide coherence in the United Nations development system.

Limitations and challenges

50. The following are the problem areas that are likely to limit the reliability and validity of the findings. The methods used to manage potential errors in measurement are also provided.

51. *Objectivity and inter-rater reliability:* the assessment method enhanced objectivity by focusing the ratings given to the specific parameters and operational definitions of the assessment tool and to concrete evidence provided for validation. There were, however, four members in the team involved in separate interviews, document assessment and ratings based on evidence. Inter-rater reliability was assessed for consistency. A substantial number of interviews or assessments with limited consistency were addressed through follow-up interviews or reviews of evidence, leading to a revision of ratings. A synthesis workshop, as well as follow-up interviews, provided a good basis for refinement, validation, and for establishing consistency in measurement.

52. *Conceptualization and assessment of the pillar addressing collective accountability:* this pillar presented several conceptual challenges. It derives its importance from the fact that outcomes are typically conjoint — meaning that they are the result of the contributions of multiple organizations and partners and cannot be easily disaggregated. The United Nations system could play a direct role in achieving the outcome or, at times, could play a greater role in coordination across actors, given its comparative advantage as a trusted partner of Governments and universal presence. Conjoint outcomes also require collective accountability, which has implications for system-wide governance. The pillar was assessed in an exploratory fashion but not rated or reported for stage of development. Extensive information was, however, generated to allow refinement of the pillar in the benchmarking framework and an analysis of its requirements for organizational effectiveness. The pillar is more fully addressed in assessing outcomes and highlighted in chapter IV.

53. *Data sources:* due to the decision to focus at the corporate level, which was tied to budget and time limitations, the review depended principally on information reported by senior managers and by staff operating at headquarters overseeing results-based management. To enhance validity, information from self-ratings and interviews conducted was nevertheless validated based on an analysis of supporting documents. Interviews with Member States were limited to five (Brazil, Canada, Fiji, Finland and Mexico). In addition, information on the positions and views of Member States were also developed, mainly from meetings on the long-term positioning of the United Nations system³⁸ and through dialogue in the context of the pilot implementation of the independent system-wide evaluation

³⁸ The Inspector was invited to these meetings in the context of the pilot implementation of the independent system-wide evaluation policy ([A/68/658-E/2014/7](#)), but also used the opportunity to engage on results-based management.

policy.³⁹ The assessment of changes in staff behaviour and learning, and transformative changes is better assessed directly from staff feedback. However, this was not done. Data were generated principally by those overseeing results-based management and senior managers, and from pertinent existing reviews and analysis.

54. *Time lapse between the collection of data in 2015 and 2016 and reporting in 2017:* the findings provided in the present report are based on data collected and validated in 2015 and the early part of 2016.⁴⁰ The preliminary findings were included in the report of the Department of Economic and Social Affairs, which was prepared for the 2016 quadrennial comprehensive policy review. JIU collaborated with the Department which was carrying out surveys on results-based management. The findings in the report corroborate those reported in the Department's report and provide additional or complementary details when necessary. Given the lapse of time between the collection of data and reporting, it is expected that the organizations will have progressed and thus a higher stage of development across the United Nations system than reported here is probable. The focus on patterns in the review and not on levels for individual organizations makes such individual differences less critical. Another implication of the lapse of time in reporting is that many of the findings that emerged in the review have been taken up in the policy debates that followed the adoption of the 2030 Agenda, notably in the General Assembly resolution adopted in 2016 on the quadrennial comprehensive policy review, and the subsequent reform proposals brought forward by the Secretary-General. The report, nevertheless, makes reference to these findings and where necessary makes complementary suggestions, supporting recommendations or, in some cases, adjustments to existing resolutions based on more concrete evidence. The review does not seek to provide an exhaustive study of results-based management. It provides, nevertheless, enough information to raise awareness and to think strategically about results-based management.

³⁹ [A/68/658-E/2014/7](#).

⁴⁰ The Inspector had to stop work on the results-based management project, in 2016, in order to focus on the implementation of the policy for independent system-wide evaluation of operational activities for development.

III. STAGE OF DEVELOPMENT IN MAINSTREAMING RESULTS-BASED MANAGEMENT: FINDINGS AND CONCLUSIONS

55. The criteria for the success of the United Nations system in addressing the 2030 Agenda mirror the basic philosophical foundations and principles of results-based management. Hence, an analysis of the level of development of results-based management provides a basis for establishing the capacity and level of readiness of the United Nations system for the 2030 Agenda. Understanding the factors affecting development provides a basis for advancing results-based management and enhancing the capacity of the United Nations system to implement the 2030 Agenda. The questions being addressed in this chapter include the following:

Has the United Nations made progress in the development of results-based management? What is the level and scope of development across the United Nations system? What patterns and variations exist: are there differences among organizations? Are there differences among the various management areas described as pillars and components in this review? What are the areas of success? What factors influence the level of development? What challenges and constraints need to be addressed to enhance the level of development? What are exemplary practices and innovations? What are the implications for the readiness of the United Nations system for the 2030 Agenda?

56. Within a timespan of 10 years (2004-2015), the United Nations as a whole showed significant progression in mainstreaming results-based management. It changed from the original objective-based management, or the results-based budget frameworks of the late 1990s and early 2000s, making efforts to go beyond an ad hoc and incremental approach in implementing results-based management to an increasingly comprehensive and integrated development of a system striving to manage for achieving results.

57. There have been several challenges and, while the system has addressed some of these, there remain many structural and systemic constraints that present barriers to the development and added value of results-based management. These challenges and constraints are analysed in the present chapter. First, there is a presentation of the configuration or patterns of development based on a review of organizations as the unit of analysis and then at the level of the various management components as the unit of analysis. The following chapter focuses on the difference or added value of results-based management for organizational effectiveness.

A. Organizational analysis: variations and patterns of development among organizations

58. **Conclusion: the 12 organizations have made substantial progress in mainstreaming results-based management. The majority (nine) of these organizations perform at stage 4 across all components of the benchmarking framework conceptualized for the review. At this stage, results-based management is fully mainstreamed and is routinely applied to the work of the organization. Some (three) organizations operate on average at stage 3, in which results-based management mainstreaming is characterized by a more mechanical uptake. However, evidence at the time of data collection suggests that these organizations are on track to move towards a more systematic uptake and routine integration of results-based management in their work. None of the organizations operate at the highest stage 5 on any components of the system. At this stage of development, results-based management is fully mainstreamed within the organization, undergoing a process of renewal based on evidence and seeking greater alignment with the systems of other organizations of the United Nations system or external actors, all contributing directly or indirectly to the collective achievement of the same programmatic outcomes. On average, funds and programmes were found at higher stages of development than specialized agencies, while also demonstrating less variabilities in their stages of developments. While the evidence is not conclusive, possible explanations for such variations among the types of entities can be found in the different and sometimes complex nature of governance arrangements, as well as in the multifaceted nature of the mandates of some entities.**

59. The operating assumption of the review was that all the organizations would be operating beyond a stage of exploration and ad hoc initiatives, which typify stage 2, while expecting some variations in the components between stage 3 (mechanical) and 5 (renewal and systems operation). This variation is to be expected given the flexibility in implementing results-based management. In examining the patterns that could exist, the review carried out several analyses of the effects associated with the type of component, size of the organization, mandate, governance structure, year of adoption of results-based management, existence of the theory of change of programmes and projects, level of extrabudgetary funding and centralized or decentralized structures. The trend of the data across the 12 organizations on four of the five pillars shows the following emerging patterns, consistencies, inconsistencies and differences at the organizational level.

60. **The mode of operation for the majority (nine) of organizations is stage 4**, in which results-based management is fully mainstreamed into the organizations' management systems. Organizations operating at this stage of development have integrated the principles of results-based management into the routine of the organization and involve most staff and managers. The system uses knowledge and the lessons learned to refine the system generally with a focus on selected components. It also begins to reach out to other organizations and partners, not just to share knowledge, but for more integrated work for collective impact. However, this external outreach was assessed to be ad hoc and dispersed at the time of data collection.

61. **None of the organizations operate at stage 5 on any of the components.** At this stage, the system operates with an inherent philosophy and vision for adapting results-based management to fit the organization and the nature and context of its work, with due regard to the ultimate requirement of a results-based management system for coherence and interdependence. At this stage, it has a central focus on using information and the lessons learned to make decisions, as is characteristic of a learning organization. It also has a clear engagement in a system-wide function to achieve outcomes. It is focused on enhancing the impact and sustainability of results given its greater focus on partnerships and strengthening national capacities for effective partnerships. It has an accountability system that considers efforts directed at mutual accountability, even in a rudimentary form. The organization is actively engaged in addressing structural and system constraints that affect results-based management in the United Nations system.

62. **The pattern of performance shows variations in the stages of development among the different components of results-based management systems.** The majority of organizations (nine) operate at stage 4 for nine of the fifteen components of the results-based management benchmarking framework conceptualized for this review. There is progress but more work is needed. There are uniformly higher ratings across all 12 organizations for three components: the corporate strategic results framework, the programmatic results framework and leadership. Organizations do less well on the general use of information on results in ways that characterize a learning organization, and on results-oriented human resources management and accountability. Only one organization (ILO) is at stage 4 in human resources management. ILO is also the organization with the greatest consistency in rating, which is predominantly at stage 4. It is the only organization that has a comprehensive and integrated strategy for implementing results-based management in the organization.

63. **Factors that play a significant role in mainstreaming results-based management:** 12 organizations named an extensive range of activities that they thought made a significant contribution to the mainstreaming of results-based management. In total, 412 specific activities across the 17 components were reported. A factor analysis⁴¹ of the 362 specific activities identified by the various organizations as making a significant contribution to results-based management in the various components indicated that the activities could be clustered into four principal factors. The evidence highlights the importance of activities directed at the development of a vision and an enabling

⁴¹ Methodology for qualitative component factor analysis involving content analysis, principal factor identification, and use of inter-observer reliability in coding and analysis.

environment and enhancing institutional rules of the game, including policies, communication, a common vision and understanding and ownership for implementation of results-based management, and resource provision. Most of these form part of pillar 1, which defines the overarching framework and enabling environment for results-based management. Next in importance are the activities in the areas of accountability/oversight and of the learning culture. These are followed by the establishment of alignments and partnerships, both within organizations, as well as externally with other United Nations system organizations and other partners and stakeholders. The pillars associated with these areas are pillars 1, 3 and 5.

64. The overall analysis suggests two main observations. The first is that organizations tend to do less well on management components that involve a human dimension for change. The second is that, while pillar 1 is identified through the data analysis as a predominant contributor to the success of results-based management, it is one of the least developed pillars for the United Nations system as a whole. This, as well as the evidence on the development of a culture of results that requires a common vision, highlights the significance of the conceptual foundation of results-based management (pillar 1) as an important consideration in advancing its development.

65. **Variations as a function of agency type:** more variation is observed in the average stage of development among specialized agencies than funds and programmes. It is conjectured that a prime factor in the stages of development of funds and programmes is that they all operate under the same executive board and are all based in the same geographical location. This enhances consistency in the demands from governing bodies and in the sharing of information and mutual learning.

66. One plausible explanation for the variations among some of the organizations might be found in the multifaceted nature of their mandates, which may, sometimes, include a different and broad thematic focus, but also different functions, including normative, standard-setting and operational ones, in the areas of development and humanitarian work.⁴² This may constitute an additional challenge in mainstreaming results-based management as an all-encompassing management strategy.

67. Another assumption can be made on the incidence of governance arrangements in the development of results-based management systems. Evidence suggests additional challenges in mainstreaming results-based management in relation to the decentralized governance arrangements, where decision-making is decentralized and fragmented among different organs operating within a single entity.⁴³ On the other hand, it was also found that the nature of governance arrangements could also favour the mainstreaming of results-based management. Such an instance was observed in the case of ILO, which has a unique tripartite governance model that provides a platform for participative and inclusive decision-making processes. The relationship between the nature of the mandates, governance arrangements and stages of development was observed, but not subject, however, to greater empirical analysis. This typically represents a major methodological challenge for system-wide analyses and evaluation. The concept note being developed by JIU on the methodology on complexities and complications in system-wide analyses and evaluation would include this phenomenon for further study.

68. Among the sample of organizations reviewed, OHCHR presented an interesting case of adapting to structural challenges because of its institutional location. As an entity within the Secretariat, it operates under the Secretariat's strategic framework and carries out its planning and reporting processes through the Integrated Monitoring and Documentation Information System managed by the Office of Programme Planning, Budget and Accounts in the Department of Management. The oversight and review mechanisms of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation involve the Committee for Programme and Coordination, the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly.

⁴² These characteristics are found in, but not limited to, OHCHR and WHO.

⁴³ These characteristics are found in, but not limited to, UNESCO and WHO.

69. In general, processes within the Secretariat have been criticized for being flawed, complex, protracted, disjointed, time-consuming and rigid,⁴⁴ and are more associated with a budget process than a results-oriented process with limited decision-making value for both United Nations managers and Member States.^{45,46} These shortcomings and the overall inadequacy of the process of results-based management (see box 4 below) drove OHCHR to develop a parallel system that better responded to the needs of the organization, particularly as it sought to increase its credibility and transparency to increase funding and to enhance its response to the emerging demands of its mandate.

70. OHCHR continues to participate in the processes managed by the Secretariat, but has also developed a parallel system that is fully integrated into the work and decision-making process of the organization, which includes a separate four-year strategic plan, and a home-grown, web-based results portal, facilitating the reporting of results and their aggregation, as well as the monitoring of progress. While reporting against both frameworks is effective and facilitated through some degree of alignment, this approach inevitably generates transaction costs.

71. This review did not assess how many similar proactive initiatives have emerged in other departments of the Secretariat, or measure in more concrete terms their effects and associated transaction costs. This anecdotal evidence, however, highlights a certain degree of inconsistency between the policy ambitions related to results-based management in the Secretariat and its processes and tools.

Box 4: critiques of the Secretariat's strategic framework by senior managers

"The definition of the [strategic framework] obliges the programmes to submit their planning by thinking in silos, since the structure is done by divisions, not by substantive issues."

"The process does not allow for discussion of substantive objectives, but tends to get bogged down with technical and textual exchanges on the conformity of the formulation of the proposed changes to the current [strategic framework] vis-à-vis the relevant mandates."

"The [strategic framework] and its related monitoring and reporting tools, such as [the Integrated Monitoring and Documentation Information System], were conceived at best to measure the number of outputs and activities, rather than results and impact of work done"

Source: JIU/REP/2012/12)

72. In this regard, the Inspector would like to recall the recommendation formulated in 2012 in a JIU review on strategic planning in the United Nations system, which recommended the revision of ST/SGB/2000/8 "so as to adequately reflect [results-based management] and the Organization's long-term goals in the definition of, and in the responsibilities of all parties"⁴⁷ to the programme planning process, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation. While the Inspector notes that the Secretary-General's bulletin revised the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation in May 2016,⁴⁸ it is felt that the opportunity to reflect results-based management was not fully seized upon. The improvements noted included increased engagement of programme managers in the process, improved rigour in the formulation of objectives, their causal linkages and indicators, as well as the introduction of a strategic framework outlining the long-term policy orientation of the United Nations as set by intergovernmental organs and serving as an overarching framework for the 28 biennial plan of the United Nations Secretariat.

73. Although these are all positive steps, the Inspector notes that these revisions may not be commensurate with the scope of changes required to adequately reflect results-based management.

⁴⁴ See A/57/387, para. 157.

⁴⁵ Independent Expert Panel, "[Because process matters: groundwork for a reform of planning and budgeting at the United Nations - Independent Expert Panel Report](http://www.eda.admin.ch/content/dam/eda/de/documents/publications/SwissMission_InteractivePDF_2014_9_16_en.pdf)". Available at: www.eda.admin.ch/content/dam/eda/de/documents/publications/SwissMission_InteractivePDF_2014_9_16_en.pdf

⁴⁶ JIU/REP/2012/12.

⁴⁷ Ibid, para. 61.

⁴⁸ ST/SGB/2000/8 was revised and superseded by ST/SGB/2016/6, following a request from the General Assembly in its resolution 67/236 of 24 December 2012.

While not assessed in detail, one of the fundamental shortcomings remains that the process, prepared almost two years in advance, does not provide for an adequate time frame to enable the lessons learned from implementation to be considered and integrated into future planning. In addition, article VII on evaluation was not revised and remains outdated and inconsistent, assigning, for instance, responsibilities to the Central Evaluation Unit, which no longer exists as such in accordance with General Assembly resolution 61/245 of 22 December 2006.

74. If approved by the General Assembly, the reforms proposed by the Secretary-General, in the context of repositioning the United Nations system to support the implementation of the 2030 Agenda,⁴⁹ would provide an opportunity to address this issue more fully. The management reform proposal submitted by the Secretary-General in September 2017⁵⁰ envisages, among other things, streamlining the programme, planning and budgeting process, and introducing greater flexibility and responsibility in the management of resources and their allocation across the pillars of work of the Secretariat. These would address long-standing issues and significantly help strengthen results-based management in the departments of the Secretariat. The case of adaptation illustrated by the initiative of OHCHR, and possibly by other departments of the Secretariat, should be taken into consideration in the context of this reform. Significant investments have been made to develop suitable alternatives to the formal Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. In the context of OHCHR, this includes investments in capacity development, the development of enterprise resource planning systems (ERPs) and other efforts to ensure integration of this process in the work of staff across the Organization. In this regard, it is suggested that **the Secretary-General engage in consultations with the departmental heads of the Secretariat and legislative bodies to pursue alignment of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and tools with existing results-based management practices and terminologies. Any revision 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 Secretariat.** This should, but not be limited to, include ensuring interoperability between ERPs and results platforms that have been developed and Umoja, as the Secretariat pursues its efforts to enhance transparency and linkages between resources and results.

B. Management pillars and components: analysis of variations and patterns

What patterns or configurations predominate across the various management components for results-based management? What are the variations in stage of development in the various management areas? How can these variations be explained? What are the challenges?

75. Pillars and components are characterized as standalone units in the benchmarking framework used for assessing the stage of development. This is done for analytical purposes and for the effective measurement of the various management constructs. They are generally not mutually exclusive, but are integrated in many ways. Thus, the narrative here presents an integrated story of all the pillars and components highlighting areas of strength and weakness. The narrative highlights plausible systems operation and hence alignments, complementarities, reinforcing effects from external or internal factors, inherent coherence or disconnects in the management system. The depth of analysis varies for some of the pillars and components to highlight: (a) patterns that have common explanatory factors; (b) pillars or components with low levels of performance but for which the overarching evidence indicates high significance and a critical need for attention; (c) components that provide an opportunity to highlight how outcome requirements go beyond the individual organizations; and (d) components or pillars that

⁴⁹ General Assembly resolution 71/243.

⁵⁰ A/72/492.

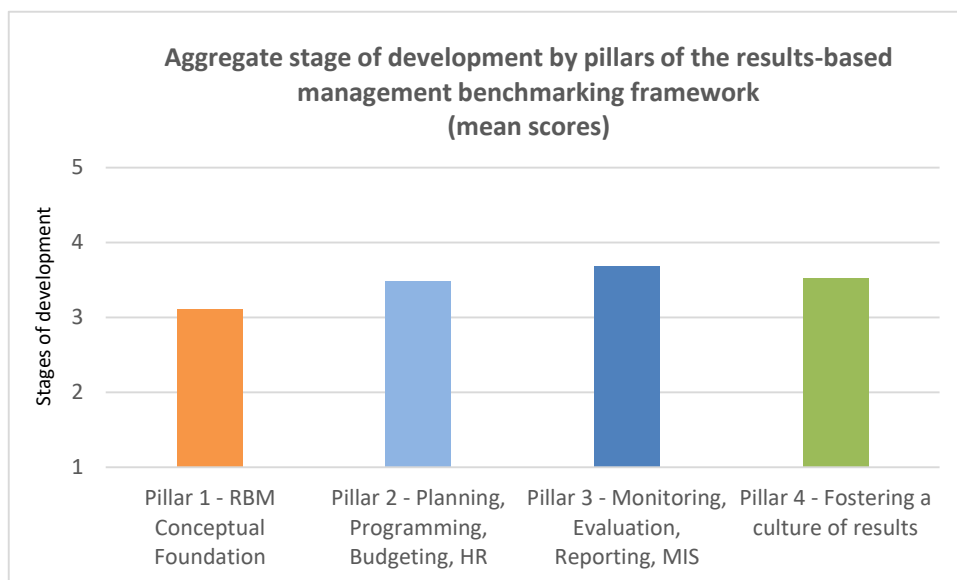
provide an opportunity to highlight issues in the use of evidence of results given structural or systemic constraints.

1. Development in the aggregate across management areas

76. The stage of development of the pillars and each of the components shows an uneven pattern, indicating substantial variations in the level of development of results-based management in the various organizations across the United Nations system. This is illustrated in figures II and III below.

Figure II

Aggregated stage of development by pillars⁵¹ of the results-based management benchmarking framework



77. Pillar 1 is the lowest performing pillar. This pillar provides the rationale and the strategic framework for a shared vision, a common understanding of organizational priorities, plans and strategies for the implementation of results-based management and a joint approach to addressing it through agreed-upon actions within and across the organizations as well as with other partners. Recognizing the transformations involved, it defines a change management strategy. It also conceptualizes an outcome-oriented accountability framework that requires accountability for joint outcomes and collaboration for collective impact. It thus promotes the development of a multidimensional horizontal and vertical accountability framework within and across entities. The latter two components (change management and collective accountability framework) operate as two of the four lowest components of the whole framework (see figure III).

78. Pillar 2 is on strategic planning, programme development and management. It has the two highest performing components, namely corporate strategic planning and programmatic planning and the results framework. These components are consistently high across all organizations. For this pillar, however, there is a disconnect with three other components that are tied to its implementation, namely, the quality of the measurement of results, human resources management, and results-based budgeting. Human resources management has the lowest score of all components. Only one organization, from the sample of 12 organizations reviewed, has reached stage 4 on this component. Many have results-based management systems in place and there are (at the conceptual level) linkages among staff results, unit results and better results of organizations but, at this stage, the system does not function as intended to

⁵¹ 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 IV of the present report.

support performance management for achieving results. There are major constraints and these are highlighted in the next chapter on added value.

79. Pillar 3, with components on performance monitoring, evaluation, results reporting and management information systems, shows a consistent pattern of results across the four components, with the system being quite well developed and the mode of operation at stage 4, which is characterized by refining and making changes and innovation fit for purpose. It has not reached stage 5, which implies a focus on outcomes, system-wide and collective ways of addressing these and enhancing external partnerships. These characteristics of the system are mirrored in the quadrennial comprehensive policy review, calling for the strengthening of system-wide results-based management functions, which requires going beyond individual organizational boundaries for horizontal alignments across organizations, as well as partnerships with multiple actors engaged in achieving the same or interrelated outcomes.

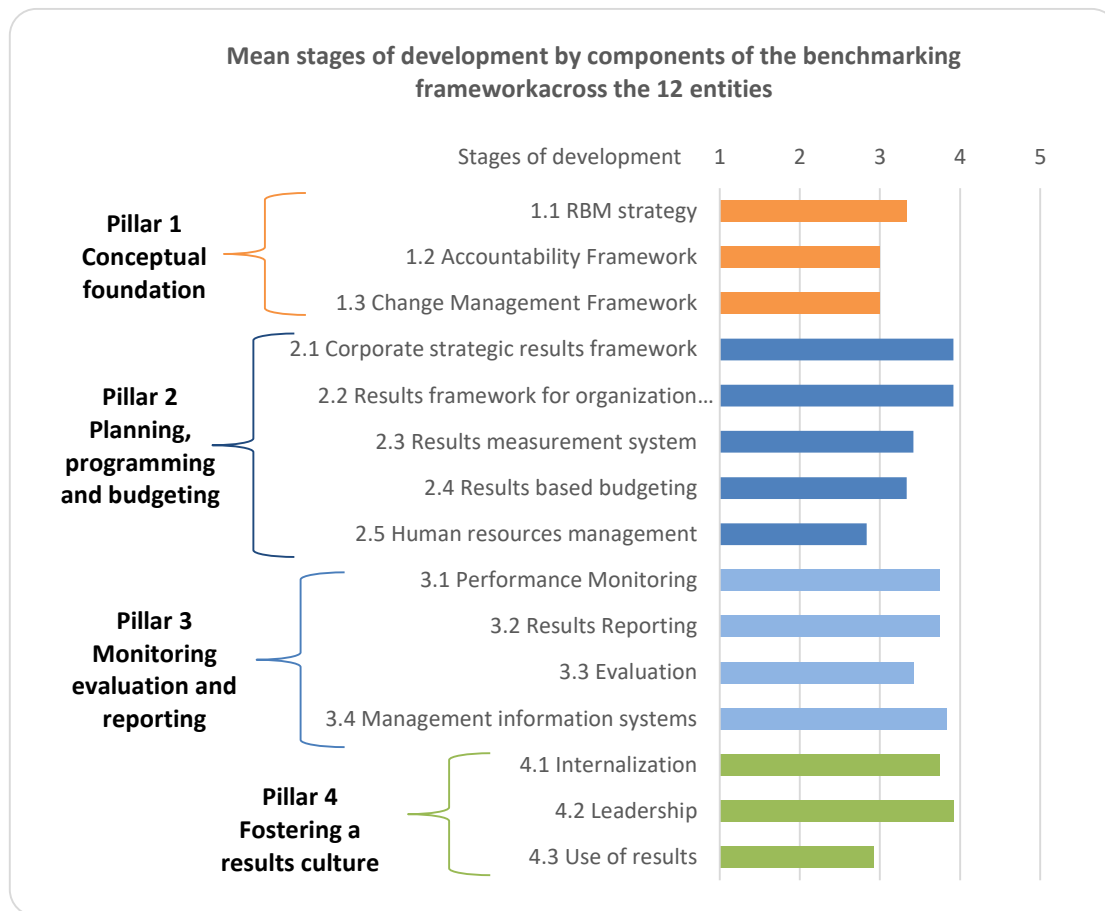
80. Pillar 4 on fostering a culture of results shows large variations among the key components hypothesized as critical for creating an impact. It has one of the highest rated components (leadership) and also one of lowest rated components (use of information on results involving double-loop learning). The analysis of interview data indicates that leadership is highly responsive to the demands for accounting for activities and the use of resources. It is less responsible in directing the organizations towards what is needed to enhance development results, such as the use of information on results for management and change in all aspects of the work of the organization. Strategic leadership requires an ability to balance both dimensions. The qualitative information indicates that when there is use it is more externally directed for accountability purposes, making results-based management a showcase for results reporting. The third component of the pillar addresses how results-based management is integrated into capacities and mindset. This is critical for not only success but also for sustainability of the results-based management system.

81. A synthesis across all cases shows that the **lowest rated components require major behavioural changes, which are perhaps more difficult to address than the more technically and process-oriented areas**. They are: (a) a change management framework; (b) human resources management; and (c) the use of results. The highest rated components are for corporate strategic results framework, results frameworks for programmes and projects, and leadership. These are areas of great interest as organizations strive to focus on areas that will enhance accountability and transparency in what they do in using the resources provided. They are also of a conceptual nature important in providing frameworks for effective implementation.

2. Details on the level of development by pillars and components

82. The following section provides details from the analysis of pillars and components. It highlights relationships and, when possible, provides explanations for the state of affairs. Key issues and challenges, as well as emerging innovations to address these challenges, are presented. It offers recommendations to enhance development.

Figure III
Stages of development by component of the benchmarking framework



Pillar 1: conceptual foundation for results-based management

83. Pillar 1 provides the overarching vision and strategic **framework for the adoption of results-based management as a management strategy**⁵² and its role in the change and transformation needed for organizational effectiveness. The existence of such a framework is seen as critical in ensuring: common policies and norms; common understanding for flexible and professional action; and a common framework for transparency. It is also necessary to focus efforts and resources on a well-defined plan for the adoption or the adaptation of results-based management, for the development of a strategy on how to reform the system and for developing its accountability, and knowledge management and learning systems.

84. **Conclusion: the absence of a conceptual foundation and clear strategy for results-based management within organizations favours the adoption of a mainstreaming process that is externally driven, reactive, additive and, at times, not integrated. In this context, results-based management appears to have no beginning and no end, a continuous journey not knowing where it is going, the best way to get there or how to address emergent problems. The existence of such a framework enhances the ability of organizations to engage Member States on the realities of implementing results-based management.**

⁵² It is important to note that this pillar is not about the actual strategy and programmes implemented by organizations; this is what is included in pillar 2. This pillar, as already noted, is about the strategy and plan for adopting results-based management as a management strategy.

Component: results-based management strategy

85. The absence of a strategic framework or formal strategy for the adoption of results-based management does not necessarily mean that there has not been progress in its mainstreaming. However, a preliminary assessment suggests that such a lacunae leads to an ad hoc and emergent process for change in an organization, as opposed to a deliberate strategy.⁵³ While this emergent process is generally acceptable in the early years of adopting an innovation, replacing it in the later years with a clearly defined and comprehensive framework has the effect of facilitating a systems approach, limiting transaction costs and thus greater coherence when making the necessary adjustments among the various management areas within which results-based management is mainstreamed.

86. Guidance on results-based management across all sources highlights the need to tailor it to the specific context of an organization. However, there is little specific detail in the existing guidance on what tailoring to organizational context means in practical terms. This is left to organizations to define for their respective organizations in an appropriate manner and in ways fit for purpose. Thus, one would expect tailoring to reflect how the various organizations have adapted and used the concept, in ways respecting their mandates and organizational particularities, to bring about transformative change. In fact, one would have expected to see such tailoring expressed in clear terms in a vision statement in a strategy document or framework for results-based management.

87. However, in adopting and mainstreaming results-based management, very few organizations have developed a well-defined, holistic, comprehensive and integrated strategy for why they are implementing it, how this will be done with due regard for internal and external systems, how it will be evaluated for continuity and prioritization, how it plans to manage the change process in adopting innovation, the nature of the accountability framework to ensure success and the expected outcomes from its mainstreaming in the management strategies of organizations.

88. At the time the data were collected in 2015, only one organization⁵⁴ could provide a formal, holistic and standalone results-based management strategy endorsed by its governing body. Although another two organizations⁵⁵ were also able to provide such a document as supporting evidence, a review of these documents highlighted either their internal or informal nature, raising questions as to their perceived value and use in the organizations. For the other organizations studied, elements of a comprehensive results-based management strategy existed and were found in various documents as a component of a broader organizational reform strategy and/or under an organizational or institutional effectiveness section of an organization's strategic framework. However, given the important and complex change process implied by results-based management, it is questionable whether this provides for a commensurate level of prioritization in organizational planning. While the review team observed a relatively good level of commitment to results-based management from interviewees and focal points across organizations, it remained concerned about the absence of such a framework to guide the mainstreaming of results-based management as an overall management strategy within individual organizations.

89. As is the case for all organizational undertakings (whether programmes, projects or reform), the existence of such a results-based strategic framework is seen as critical in ensuring a common

⁵³ An **emergent strategy**, as the name suggests, occurs by chance or happens within an organization without any long-term planning or structured processes. It occurs in the day-to-day decisions made to run the company at the tactical and routine levels of the company. It is good to have such a strategy when it is hard to predict what is likely to happen in the market place or with technology. This is almost always the case in the early days of a company. On the other hand, a **deliberate strategy** is good when a winning strategy has become clear. You need to develop a way of operating in which you are constantly scanning for what works well and what does not work well. It is a bit like nature, when nothing is really planned — if it all happens by chance — the fittest survive by adapting to their current environment if they can or moving to somewhere they can thrive. It is similar to an evolutionary approach.

⁵⁴ ILO.

⁵⁵ UN-Women and UNESCO.

understanding and transparency and in focusing efforts and resources in ways appropriate for the organization. In the absence of a conceptual and operational basis to mainstream results-based management, it is unclear how Member States and senior management could exercise sound oversight over such mainstreaming. Similarly, it is unclear whether and how a structured and productive dialogue can occur between management and the legislative bodies of individual organizations.

Component: change management

90. **The absence of a change management strategy for results-based management raises questions about the degree to which organizations have understood its mainstreaming as an all-encompassing management strategy, entailing not only a change in business practices, but also in mindset and behaviour.** Change management requires identifying and operationally defining the changes in skills and behaviours needed, the scope of the changes required, the measures to be implemented to reinforce the identified changes in behaviour and practices, and the overall incentive system. A change management framework is important as it builds on the principle that change is a process and it is people who change. Effective change management involves the application of structured processes and a set of tools for leading the human side of change to achieve a desired outcome. It identifies specific actions and strategies to ensure a smooth transition in the integration of the new principles into existing systems and functions.

91. Besides the fact that few organizations had a clearly defined strategy guiding the mainstreaming of results-based management, fewer still had established comprehensive change management frameworks for supporting such mainstreaming. Among the 12 organizations reviewed, none could provide a clear plan against which their ambition to mainstream results-based management into their systems was translated into clear and measurable objectives that explicitly reflected consideration of both the necessary changes in processes and behaviour, and how these changes would be managed, taking into account the internal realities and prevailing culture within the organizations. The lack of clarity behind the specific rationale and objectives to be achieved in mainstreaming results-based management partly explain this gap.

92. In some cases, change management plans that address the requirements for results-based management or managing for results could be found in the change plans associated with other organizational reform processes. WFP, for instance, has developed a people-oriented strategy that includes a component on strengthening the performance management culture within the managing for results component, and that seeks, among other things, to support the adoption and integration of the corporate vision and values of WFP into its human resources systems.

93. A quick review of these plans suggests that many do not seem to fully take into consideration the specific changes that should accompany the mainstreaming of results-based management as defined in the benchmarking framework used for this review.⁵⁶

94. The overall absence of a framework to define and guide the required change process within organizations raises the question of the extent to which results-based management is actually understood as an all-encompassing management strategy with implications for changes in behaviours and mindset, as well as certain structural changes in staff development and incentive systems. It also raises concerns about the ability of organizations to channel the necessary resources required for prioritizing and implementing the implied change process, and to account for it in a transparent manner.

If the development of results-based management is not driven by a well-thought out strategic framework and plan for success, such as a change management strategy and an accountability framework, what then are the key drivers?

95. In seeking to understand what, in the absence of a conceptual framework, has been guiding the mainstreaming of results-based management, the review team found three important factors. First is the

⁵⁶ JIU/NOTE/2017/1.

absence of comprehensive guidelines at the level of the United Nations on how to mainstream results-based management beyond project and programme implementation. Second is the adoption of practices from networks. Third is the role played by requirements from Member States.

96. The United Nations Development Group handbook on results-based management, published in 2012, provides the main system-wide guidance on results-based management. It is, however, not comprehensive, being mainly focused on project and programme-level implementation at country level and in the context of country teams. In the absence of guidance entailing system-wide-level agreement and understanding on where results-based management should be mainstreamed and how, organizations have sought to learn from the experiences of other organizations within and outside the United Nations system. This has been favoured by the establishment of communities of practice and networks within entities and outside entities, which enables organizations to share their experiences. Most notable is the United Nations Strategic Planning Network. Because of this, there is a high degree of uniformity in approaches across organizations. It should be noted that such sharing of experience is assumed to be greatly enhanced for the funds and programmes operating under the same executive board. This community-of-practice approach is not without its merits, as using knowledge and lessons from it becomes an important part of the learning system. However, the practices being adopted do not always seem to be based on concrete evidence of what has or has not worked, but on the fact that they have been adopted and implemented in other organizations. In many cases, it is simply about providing that which is required by or is appealing to Member States or to bilateral donors, which carry out an extensive number of organizational assessments.

97. The other factors that have already been mentioned as driving the mainstreaming of results-based management are the demands of Member States through the respective governing bodies and as part of their oversight of the overall effectiveness of organizations. Interviews highlighted the demands emanating from governing bodies as being a primary source of direction for results-based management systems across all organizations. Such demands have focused on transparency and accountability.

98. In addition, most organizations highlighted the growing influence of bilateral donor agencies in driving their mainstreaming of results-based management. This influence materializes itself in bilateral engagements in projects between the organizations and those agencies in the context of extrabudgetary funding and, increasingly, through organizational assessments. Out of the 12 organizations reviewed, 10 had been assessed at least once by the Multilateral Organization Performance Assessment Network in the last 5 years, while 4 had been reviewed twice during the same period. These assessments are carried out in addition to the other assessments by bilateral donor agencies, including from those countries that are members of the Network.⁵⁷ While bemoaning the high transaction costs of these often overlapping assessments, feedback provided in the course of the review generally pointed to the usefulness of the Network's assessments and their use in refining approaches and engaging with donors on the overall performances of the organizations. This finding is confirmed by a recent JIU study on donor-led accountability assessments in the United Nations system.⁵⁸ In illustrating the influence of bilateral donor agencies in driving the change process, at least four organizations (FAO, ILO, OHCHR and WHO) reported that a significant motivation for their results-based management system came from the structural and financial reforms within their organizations that had been associated with the influence of a specific donor agency, its assessments or bilateral engagements in funding the organization.

99. This externally driven process has certain shortcomings. The development of results-based management systems is exposed to a wide range of external and ad hoc influences. This has the effect of favouring a reactive and fragmented approach, rather than a comprehensive and integrated mainstreaming of results-based management. In the absence of a common vision and strategy as required by pillar 1, it affects effective decision-making and presents risks to the integrity of the system. This approach has not enhanced the capacity for effective dialogue in addressing what is best for the

⁵⁷ JIU/REP/2017/2.

⁵⁸ Ibid.

organization. It has, on the contrary, opened the way for a plethora of assessments on, at times, the basis of debatable criteria.⁵⁹ It also limits ownership and support among managers and staff, on whom the successful mainstreaming of results-based management is dependent. One interviewee describes the approach as resulting in “passive and begrudged change”, which is not conducive to the development and sustainability of a culture of results.

100. The existence of a strategy is important, not only to ensure transparency and enable oversight of the progress of results-based management, but in getting the whole organization and its multitude of key stakeholders moving in the same direction and abiding by the same vision of success for the organization. In the current context marked by a growing number of development and humanitarian actors, and the significant reliance of the United Nations development system on extrabudgetary funding, the existence of a framework is important in clarifying expectations for success from all perspectives; to frame a structured and realistic dialogue on the requirements of such success from results-based management, its added value and what can be expected from it; and to guide its adaptation for the benefit of the organization as it seeks to enhance its contribution to development effectiveness. The implementation of the recommendation below will enhance efficiency, effectiveness and coherence in the implementation of results-based 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.

101. In developing or updating their strategies, executive heads are encouraged to draw from the benchmarking framework used in the context of this review.⁶⁰ This strategy should include, but not be limited to, the following elements: (a) a rationale for introducing results-based management; (b) the expected outcomes and impact; (c) how results-based management would operate within the organization and in alignment with the nature of work of the organization; (d) how it forms part of the larger United Nations system-wide reform for coherence and interdependence in managing for results, highlighting interlinkages with the results-based management frameworks of other United Nations system organizations; (e) the change process that is implied and how it will be managed and resourced to address the required changes in values, mindset and perspectives to have collective value; and (f) an appropriate accountability framework for collective accountability and its alignment with mutual accountability requirements at country level.

102. To enhance the impact, the development process should be participatory and involve staff and managers of the organization, as well as other organizations, legislative bodies, and financial contributors. The resulting strategy should be formally endorsed by all key stakeholders and be used to guide the implementation, monitoring and evaluation of results-based management for organizational effectiveness and global value. 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, as well as the findings of the review on a culture of results (recommendation 3) and accountability (recommendations 4 and 7).

Pillars 2 and 3: planning, measuring, monitoring, evaluation and results tracking and reporting

103. This section presents a narrative that integrates selected components from pillars 2 and 3 that are generally associated together in resolutions on the quadrennial comprehensive policy review. It addresses corporate strategic results frameworks, results frameworks for programmes and projects, results measurements, and performance monitoring, evaluation and reporting. Factor analysis suggests that these components represent a cluster of interconnected structures for systems operations and

⁵⁹ Ibid.

⁶⁰ See JIU/NOTE/2017/1.

practices in the development of results-based management systems, rather than modular or loosely coupled events that can be understood in isolation.

104. **Summary and conclusion:** relative to the other components studied, results-based management is well developed in planning, monitoring, evaluation and reporting, operating consistently at stage 4. This is complemented by a relatively high level of development in leadership for results-based management. Results-based management implementation has not reached stage 5, which is characterized by an outcome focus, systems operation and a culture of double-loop learning critical for organizational development. While systems for planning, monitoring, evaluation and reporting are in place, their implementation is beset by a plethora of conceptual, technical and systemic challenges, which limit the credibility and added value of results-based management. These include: (a) the confusion over the concepts of outputs and outcomes tied to accountability for what one can control (outputs) versus a responsibility to ensure that outcomes are achieved through coordination, collaboration and partnership, building on one's comparative added value; (b) the disconnect between the longer term outcomes of results-based management and the reporting cycle; (c) the pressure to report on outcomes no matter what the situation; (d) the limitations of organizational capacity in understanding the systems operation requirement of results-based management and the associated requirements for analysing the conditions for success and risk analysis; (e) shortcomings in the capacities of organizations to measure and evaluate, including the capacity to provide quality data, the application of methods appropriate for the complex and complicated nature of development; and (f) a lack of focus on linkages with national statistical and evaluation systems. A number of initiatives have emerged to address some of these challenges, including those on: theory of change, adaptive management, system-wide evaluation, non-traditional evaluation approaches, including risk analysis, contribution analysis and the use of rival hypotheses versus counterfactuals in controlled experimental designs, attribution analysis and aggregation. The value of these ad hoc initiatives in enhancing the effectiveness of the pillars for the system as a whole could be enhanced when placed at the level of a system-wide platform for sharing and for an analysis of what works, why and in which context.

105. The analysis shows that the most advanced stage of development of the results-based management system operating at stage 4, and uniformly so across all organizations (standard deviation at 0.29), has been for corporate strategic results framework (mean = 3.92/5) and for the programme and project results framework (mean = 3.92/5) (see figure III above). This is also complemented by an equally high stage for leadership (mean = 3.92/5) and results-oriented management information systems (mean = 3.83/5). Both of these components also have limited variations among the organizations (small standard deviations of 0.29 and 0.39). As noted above, stage 4 is characterized by wider organizational involvement, resources and plans are directed to support new practices, and there is some level of refinement, although it is based on an ad hoc assessment or adoption of what are perceived as best practices. There is some outreach for system-wide consideration via networking, but this is not systematic or has limited value for changes in operation.

106. As regards, the stage of development, these management areas are followed by performance monitoring (mean = 3.75/5) and results reporting (mean = 3.75/5). The stage of development of the two related areas of (a) the quality of the measurement system (mean = 3.42/5), which is the basis for guaranteeing valid data in results reporting, and (b) the evaluation function (mean = 3.42/5) are also above stage 3, although with greater variability among organizations. This, to some degree, explains the continuing concern about the quality of the results and evidence provided for decision-making.⁶¹

⁶¹ JIU/REP/2014/6 and JIU/REP/2017/2.

What explains the relatively high stage of development in these areas? What are the challenges for advancing the level of development for added value?

107. In developing the results-based management system and managing for achieving results, priority has consistently been given by the leadership of the United Nations system organizations to ensure transparency and reporting on what organizations are doing and where resources are used. This level of effort is consistent with the keen interest in meeting the demands for accountability of the governing bodies and bilateral donors. It is important to note that, with a greater understanding of the requirements for managing for achieving results at outcome level and doing so in a sustainable manner with all the external risk factors and necessary partnerships considered, the governing bodies of selected organizations are beginning to focus on accountability, as well as on reflective inquiry and transformative learning, which characterize a learning organization and organizational effectiveness.

108. While this area of planning and reporting is at a higher level relative to all the other management areas, it has not yet reached stage 5, which is characterized by a focus on adaptation and refinement of the components and pillars from evaluations and assessments of what works and where, and hence on making the necessary changes to enhance the effectiveness of management. The focus at stage 5 is also on outcomes, with implications for system-wide operations or collaboration. Results-based management has thus not added much value or led to system-wide operations respecting the implications of a high-impact results-based management system for the United Nations system. A discussion of this issue appears in the next chapter on the outcomes and added value of results-based management.

109. The mainstreaming of results-based management in all areas has, however, mostly been an internal process within the respective organizations. There has been very little system-wide consideration. It is now 17 years since the organizations began adopting results-based management in 2000. The United Nations reform agenda for coherence has not had much effect on this. The reason for this includes a focus on outputs as opposed to outcomes, and issues associated with outcomes.

110. The demand of results-based management for outcomes presents many challenges, both technical and structural. A focus on outcomes requires system-wide operations in all aspects of planning, programing, monitoring and evaluation, and a system-wide accountability framework, as previously mentioned. It also calls for going outside the United Nations system for enhanced alignment with external partners. The United Nations system is not at this stage. There are, however, some emerging innovations that are being piloted, but these remain few and far between, and are not uniformly trialled across the system, but are done on an ad hoc basis.

111. The 2030 Agenda, however, with its requirements for integration, interdependence and equifinality for collective impact, mirrors the requirements of results-based management and provides an opportunity. It represents a game changer in moving forward in both organizational and system-wide strategic planning and programming and consideration of integrated system-wide results reporting and evaluation for longer term outcomes. In this regard, it also calls for a different framework for accountability and oversight. The following section outlines challenges in planning, programing, measurement and evaluation. It also outlines innovations that are being carried out and their importance for the results-based management system,

Key issues and challenges for planning, programming, measurement and evaluation

116. Conceptual, technical, methodological, and structural challenges continue to characterize and, at times, constrain results-based management in all United Nations system organizations. It is important to note that these challenges are the same, not only for the United Nations system, but for all other agencies with results-based management in the development arena. It is conjectured that, at the bottom of the problem, lies a preoccupation in development cooperation with looking at things as though they were part of an exact science, which works best for interventions that are well structured and predictable.

117. The 2012 United Nations Development Group results-based management handbook identifies the existing differences in results-based management terminology and understanding among United Nations organizations as a barrier to communication on such management. This in turn has been identified as a major constraint in the context of United Nations reforms for harmonized support for development activities at country level, including joint initiatives and joint programming. The review has not focused on results-based management at the country level within the context of the United Nations country teams, but notes one barrier to the harmonization of understanding that was found in the review, namely the differences in conceptualization and understanding as concerns outputs and outcomes, and the reporting thereon.

118. All 12 organizations have, over the past three years, corporate-level results frameworks developed and endorsed by their respective governing bodies. As such, all were developed after the results-based management guidance of the United Nations Development Group was issued in early 2012. Across these 12 results frameworks, while common definitions of outputs and outcomes are used, significant differences in what is understood or accepted by an output or an outcome were found.⁶²

119. Applying a theory of change⁶³ is now a new consideration and is being piloted by several organizations⁶⁴ to support corporate results frameworks. This is expected to enhance their understanding of causal linkages, the nature of attribution or contribution to outcomes, linkages with other organizations and partners, and the coordination or collaboration required. It has the capacity to highlight the notion of cascading logframes, the structure of which shows how one organization's output could in fact be another organization's outcome. The trials on the theory of change have the potential to highlight interdependence in outcomes and linkages with other organizations' outcomes and outputs.

120. Conceptually, a number of organizational theories of change could provide the platform for an integrated results framework at a system-wide level. This should have implications for integrated planning, monitoring and evaluation. Also, it is expected that the very nature of the theory of change and the integrated nature of outcomes is likely to force organizations to think beyond their own individual results logic. It is, however, too early to assess whether the use of the theory of change represents a way forward. The pilot needs to be documented and assessed. Its larger system-wide value would require a system-wide planning outfit that could work across the various theories of change.

121. It is important to note that while a theory of change is significant for highlighting systems operation and for identifying areas for collective impact, it does have limitations as a deductive methodology in the context of the complex nature of development. Best practices that drive hypotheses on causal linkages are important, but have limitations in the current development contexts, in which, given the emergent nature of development, one size does not fit all. A healthy mix of deductive, inductive, abductive and adaptive reasoning are important considerations in this regard. The theory and practice of outcome mapping⁶⁵ would be an important complement to a theory of change in highlighting the system-wide value of results-based management. Outcome mapping is designed to assist in understanding an organization's results, while recognizing that contributions by other actors are

⁶² For many organizations, an outcome is associated with what is under their control. However, this is typically an output from a technical point of view. Outcomes are general beyond their control and involve the contributions of multiple partners. In so doing, organizations fail to focus on what is required to manage for outcomes.

⁶³ The theory of change is termed a "theory" because development pathways are complicated and can be difficult to predict. It is a tool that helps explain the relationship between a development problem being addressed and the strategies used to address it, showing why and how change takes place. It is an operational tool, which defines the building blocks required to bring about a long-term goal. It requires participants to be clear on long-term goals, identify measurable indicators of success and formulate actions to achieve goals. It requires stakeholders to articulate the underlying assumptions, which can be tested and measured, and to show the causal pathway between two points by specifying what is needed for the goals to be achieved.

⁶⁴ OHCHR, UNDP, UNFPA and UN-Women.

⁶⁵ Sarah Earl, Fred Carden and Terry Smutylo, "Outcome mapping: building learning and reflection into development programs" (Ottawa, International Development Research Centre, 2001).

essential in achieving the kinds of sustainable large-scale improvements in human and ecological well-being towards which the organization is working.

122. JIU did not systematically examine why these differences in understanding and the definitions of outputs and outcomes are still found, but it would contend, based on a cursory analysis, the following to explain why the focus is on outputs when reporting on outcomes.

123. ***First, the disconnect between the long-term requirements of outcomes and the short time frame for accountability and funding:*** outcomes are usually delivered over a longer time frame than a biennium or a four-year strategic plan. Yet, funding is linked to the delivery of results at outcome level, so the incentive is to develop outcomes that will show positive results within the time period of the organizational plan and so forestall the risk of it being typecast as ineffective. This has the effect, in many cases, of focusing on short-term outcomes, which are in fact outputs that get presented as outcomes.

124. ***Second, the ease of measurement of output relative to outcome and the existence of data for outputs:*** data on activities and outputs are usually available directly from project or programme records or in the form of administrative data from national or local government institutions. Evidence for assessing and analysing an organization's performance at the output level should be available to it. This may explain why output-level data is commonly reported to be adequate and harmonization among organizations of the United Nations system should be feasible. In contrast, the type of outcome described in corporate results frameworks often reflects what evidence is available or what can be easily developed, rather than a consistent understanding of what an outcome is across the United Nations system. When outcomes are correctly conceptualized, it requires working beyond single organizations, including with other development partners for measurement and analysis.

125. In some cases, the common assumption is that the evidence at outcome and impact levels should be drawn from that reported by the Governments of Member States at country level. The problem then is that in many instances, Governments do not collect or report appropriate outcome-level data and, in particular, outcomes associated with each of the different United Nations system organizations. To begin with, these outcomes are hardly ever developed in conjunction with countries. This applies not only to corporate-level outcomes, but also to outcomes for the United Nations Development Assistance Framework. One takes note, however, of the efforts of many organizations to establish linkages between the corporate, programmatic and country-level outcomes, and linkages with national strategies and plans. National systems typically develop statistics to report on global goals to which the United Nations system outcomes could seek to establish a relationship (causal or correlational) with higher level impact. The findings contained in the report of the independent system-wide evaluation of operational activities for development on national capacities for statistics highlights some of these issues and recommendations for the United Nations system.⁶⁶

126. ***Third, the technical capacity of organizations to be able to measure and report results above the level of outputs:*** there is a lack of professional technical capacity for measurement in general and the measurement of outcomes in particular. This is a highly technical activity. Organizations have yet to fully come to terms with the principles of measurement and the technical criteria of validity and reliability for quality measurement. Only two organizations have measurement and statistics specialists in their results-based management teams. In the absence of in-house expertise, there was no evidence that organizations were in fact drawing on the expertise afforded by the United Nations Statistics Division for measurement and statistics. It is however noted that the Division does not provide this kind of in-house support. Evaluation offices in general do not have such in-house specialists and many do not understand the technical and associated ethical requirements of measurement. The poor quality of indicators and means for measurement and meeting the multiple technical criteria of validity and reliability will continue to be debated and to raise questions about the quality of the results reported. **It is suggested that a coordinated approach and pooling resources across the organizations of the**

⁶⁶ JIU/REP/2016/5.

United Nations system, by using measurement and statistics specialists from the Statistics Division and other units or departments that have such specialists, might be an important consideration in moving forward.

127. The main response to such a challenge has been to suggest that the United Nations advocate that the Governments of Member States use their scarce resources to collect a greater range of evidence. However, the Inspector notes that this would mean the United Nations advocating for the collection of data that is not collected regularly in richer Member States with better resourced statistical services. In the absence of evidence at the level of outcomes from the Member States, organizations of the United Nations could invest more in relatively low-cost surveys, such as quick monitoring surveys, rapid appraisals or participatory methods, although, in most cases, they lack the resources to do so. These rapid methods are also subject to vast margins of errors in measurement. Hence, the pragmatic response is to develop indicators that are close to outputs and that can be derived from the administrative systems of an organization, rather than an outcome as understood in the guidance of the United Nations Development Group or as conceptualized in the present report.

128. In searching for results, there is now greater interest in strengthening national capacities for statistics, evaluation and managing for results. With the recognition of the importance of outcome, longer term outcomes and data on the impact at country level, a greater focus on strengthening national capacities has developed for managing for results, statistics systems, and evaluation. To this end, development agencies have been shifting their internal incentives to focus on sustainable country results, and developing reporting systems on results. In providing a basis for coordinated work across the United Nations system, the General Assembly adopted a resolution⁶⁷ inviting the organizations of the United Nations development system to support efforts to strengthen the capacity of Member States for evaluation. Member States also requested an evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection as the topic of a comprehensive system-wide evaluation under the pilot initiative for an independent system-wide evaluation.⁶⁸

129. Also, in the more recent quadrennial comprehensive policy review of 2016, the General Assembly called upon “*the United Nations funds, programmes and specialized agencies, at the request of national Governments, to improve their support to the building, development and strengthening of national capacities ... by ... strengthening their support to national institutions in planning, management and evaluation capacities, as well as statistical capacities, to collect, analyse and increase significantly the availability of high-quality, timely and reliable data, disaggregated by income, sex, age, race, ethnicity, migratory status, disability, geographic location, and other characteristics relevant in national contexts and address the gap in data collection and analysis, and in so doing utilizing these national capacities to the fullest extent possible in the context of United Nations operational activities for development*”.⁶⁹ The ISWE policy report on the Evaluation of the Contribution of the United Nations Development System to Strengthening National Capacities for Statistical Analysis and data collection to support the achievement of the MDGs and other internationally agreed development goals provides recommendations for how the United Nations system could work together to strengthen national capacities for statistics.⁷⁰

130. ***Fourth, limitations in understanding the requirement of results-based management for systems operations in attaining outcomes and for managing the risks and the conditions for success, including partnerships:*** taking on this responsibility to achieve results requires a more complete understanding of the systems-operation principle of the results framework, including understanding the assumptions for success and risk factors in establishing a results framework or theory of change. This part of the results philosophy and logic (see annex I) is typically not the focus in the general framework

⁶⁷ Resolution 69/237 of 19 December 2014.

⁶⁸ [A68/658-E/2014/7](#).

⁶⁹ A/RES/71/243, para. 21.

⁷⁰ JIU/REP/2016/5.

of reference of many United Nations staff. It is, however, of growing importance, as the number of organizations that are now doing risk analyses bears witness. The cases observed seem to suggest a certain disconnect between identifying risk and the logical results framework of the specific interventions under consideration, often resulting in an abstract search for risk factors that are of a generic nature and promoted by the organization.

131. ***Fifth, a credible analysis of an organization's contribution to the outcomes achieved and the role of the evaluation function:*** the demands of Member States for reporting results have moved from reporting at specific times to reporting over a period of time to show trends and changes (tracking). In some cases, there has been a demand to report on impact and attribution. The demand now is more enlightened and is focused on requiring a contribution to the outcomes observed. While this is a more reasonable request than that of attribution analysis, which is more appropriate for well-structured and predictable interventions, it has many challenges, especially given the conjoint nature of some outcomes, which make disaggregation for attribution or contribution by organization difficult.

132. The concept of contribution and how it should be identified, as with theories of change, have been imported from the field of development evaluation. Yet, in evaluation, carrying out credible contribution analysis is known to require both significant investment and application by evaluators who are skilled in the appropriate methods. What remains unexplored, when bringing these concepts into results-based management, is how they can be credibly applied in a system in which the organizations do not have the resources - either financial or human - to apply the normal evaluation methods for contribution analyses across their portfolios of support.⁷¹ In addition, it is important to highlight that contribution analysis does not seek to provide definitive evidence, but rather evidence sustaining a line of reasoning within certain confidence levels, from which plausible conclusions can be drawn and used in decision-making. Such methods may pose significant challenges in the absence of an overall consensus among Member States on what constitutes a credible line of reasoning, and in the delineation of confidence levels.

133. ***The sixth challenge is the complexity of development results and challenges for measuring long-term outcomes, as well as challenges in measuring and evaluating outcomes associated with the comparative advantage of the United Nations system in a context of multiple actors: coordination given its convening power, normative role, advocacy, capacity development and upstream policy work.***

134. ***Challenge with exact science and linear logic:*** with the anticipated shift of the United Nations into support for policy and capacity development to assist implementation, the definition of outcomes, and reporting on the contribution of the United Nations system to national results, will become even more challenging. In the case of assessing the contribution of the United Nations to the development of national capacities, as capacity development is a core function of the United Nations, developing meaningful indicators for such development at the level of outcomes that can be aggregated is almost impossible.⁷² On the topic of how Member State donor organizations have responded to this challenge, it was noted in a recent report that: “interventions that aim to support policy reform or build institutions and capacity in partner countries do not usually produce tangible, quantifiable outputs or short-term outcomes. To capture the contributions of these types of interventions, development agencies resort to activity-level indicators or alternatively to indicators that measure medium-term to long-term changes in partner countries (i.e. medium-term outcome or impact indicators).”⁷³

⁷¹ JIU/REP/2014/6.

⁷² The work of UNDP, published in 2010, on the measurement of capacity development remains the most substantive work on measuring capacity development in the United Nations development system. In 2012, ILO revamped its guidance to country offices, which includes recommendations on measuring capacity development.

⁷³ S. Holzapfel, “Boosting or hindering aid effectiveness? An assessment of systems for measuring agency results”, Discussion Paper 31/2014 (Bonn, German Development Institute, 2014), p. 21.

135. It is also normally difficult to determine the causal links between policy-influencing activities and outputs, and any change (or status) in policy. Policy change is highly complex and proceeds in anything but a “linear” or “rational” fashion, with policy processes shaped by a multitude of interacting forces and actors. This makes it almost impossible to predict with confidence either the likely consequences of a set of activities on policy or when change will happen. Added to which, it is extremely difficult to pin down the full effect of actions even after the event. Yet, results frameworks assume causality happens in a causal, rational and predictable manner. The organizations of the United Nations system therefore face a situation in which the focus is on using corporate results frameworks to set out what they should be accountable for, just as they are increasingly focusing on areas of support that are difficult to capture in such frameworks.

136. *Going beyond causality and unilinearity - configuration theory and synergistic effects:* developments of this type, however, provide an opportunity for reflection on alternative theories of organizational development. The way in which phenomena, such as policy development, operate is best captured not by deductive reasoning and contingency theory, which promote the concepts of unifinality, competition and causation and thus linearity and additive effects, but by configuration theory, which takes a systemic view of organizations based on the concepts of equifinality, combination and reciprocity. This theory stresses non-linearity and synergistic effects. Such alternative frameworks, for example the Cynefin framework,⁷⁴ have been piloted by UNDP, as well as by the United States Agency for International Development and the United Kingdom Department for International Development, according to documentary evidence available in the public domain.⁷⁵ These efforts are all in the early stages of development in the United Nations system and other organizations. They need to be fully documented and assessed to determine the value for enhancing the organizational effectiveness of the United Nations system.

137. *Challenges to the deductive reasoning foundations of evaluation:* the complex context in which the United Nations works to achieve results, and where cause and effect relationships are not fully understood or for which the algorithms are difficult to develop, has challenged the philosophical foundation and the approaches and practices of the United Nations system at all levels, including monitoring and evaluation approaches based on deductive logic and exact science. It has opened up the development evaluation discipline to the core questions of the validity and reliability of the results it provides and to errors in judgment. Making results-based management responsive to complexity and complications has resulted in the evaluation community identifying a vast range of new approaches, including - goal-free evaluation, outcome mapping and outcome harvesting, most significant change. There are also ongoing considerations for the use of more inductive and abductive logic in analysis and evaluation. Qualitative methods, such as the use of rival hypotheses as opposed to counterfactuals, in the analysis of contributions is one example.⁷⁶ These emergent initiatives in evaluation are dispersed and little used. In addition, they are not assessed and disseminated and used to advance development evaluation in the United Nations system. JIU has initiated a project on complexity and complications and appropriate methodologies in evaluation, which includes compiling and analysing innovations used in evaluation in the United Nations system, with the goal of enhancing the methodological quality and credibility of evaluations and advancing the field of development evaluation. Collaboration with the United Nations Evaluation Group and other experts on development evaluation will be sought.

138. There are, thus, numerous initiatives seeking to provide solutions to the challenges listed above. To support these efforts, and leverage capacities and resources in an optimal manner, 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 its implementation of results-based management. Lessons

⁷⁴ See <http://cognitive-edge.com/videos/cynefin-framework-introduction>.

⁷⁵ David J. Snowden and Mary E. Boone, “A leader’s framework for decision making”, *Harvard Business Review*, November 2007.

⁷⁶ It is noteworthy that the review uses, in an exploratory fashion, the principles of configuration theory in the analysis of the nature of results-based management development in organizations. The lessons learned from it for future reviews and evaluations is an important undertaking.

could be drawn from the World Bank Learning and Innovation Loan and, in particular, from the approach of the United States Federal Government in its Chapter 2 Discretionary Funding Programme for the assessment and evaluation of innovation adoption.

139. The implementation of the following recommendation should draw from the lessons of existing platforms, as well as seizing opportunities to leverage existing capacities and initiatives

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 level.

140. Lower stages of development were recorded for this pillar in the areas of results-based budgeting and human resources management.

141. Challenges were reported in terms of results-based budgeting in the context of managing non-core resources. The important levels of non-core financing of the United Nations development system have significantly affected the ability of entities to implement results-based budgeting as intended. The lack of predictability of resources, but also the important level of earmarking of such funds, makes it difficult to systematically align resources as needed, with a focus on enhancement.

142. The nature of this 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 this negative effect, entities have sought to address this challenge by enhancing transparency at the level 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 to achieve corporate priorities. At the time of data collection for this review in 2015 and early 2016, five organizations⁷⁷ had established their integrated budgets, while others were in the process of establishing theirs. In addition to this, organizations have initiated “financing dialogue” meetings, which bring together organizations and traditional donors, non-State actors, and governing bodies, to talk about the financing needs, gaps and priorities of the organizations, and to reach a better match between the allocations of extrabudgetary resources and the priorities identified in the strategic plans of organizations.⁷⁸

143. In resolution 71/243, the General Assembly acknowledges and encourages these efforts, notably through improving “the functioning and effectiveness of structured dialogues on how to fund the development results agreed in the strategic plans”.⁷⁹ While this is encouraging, it is, however, important to note that these solutions constitute what managers described as “walk arounds” or measures that address surface problems, rather than the core issue at hand.

Pillar 4: fostering a culture of results

144. **Conclusion: overall, progress has been made in fostering a culture of results within organizations. The focus has been on integrating the principles of results-based management into procedures and processes and enhancing capacity in the use of the associated tools. The evidence, however, suggests that these efforts have resulted more in a culture of compliance focused on ensuring adherence to the new procedures and processes from the mainstreaming of results-based**

⁷⁷ UNDP, UNFPA, UNICEF, UN-Women and WHO.

⁷⁸ At the time of data collection, WHO was the only organization within the sample to have established such a forum. During the synthesis workshop organized in 2015, other organizations indicated their intention to draw lessons from this experience and to implement a similar approach in their respective organizations.

⁷⁹ See para. 43.

management, rather than a culture of results involving changes in mindset. The imbalanced focus on accountability and results reporting hinders progress in moving from a culture of compliance towards a sustainable organizational culture of inquiry and learning that is significant in managing for achieving results.

145. Results-based management requires an organization and its staff to think and act differently about their day-to-day work and its value. It requires a shift from a focus on inputs and activities to a focus on outputs and outcomes, and on the difference or transformative changes. Outcomes require thinking about results in terms of logical causation rather than in sequential terms, and with greater consideration for systems thinking, given the increased levels of unpredictability associated with the achievement of outcomes. Thus, mainstreaming results-based management requires the development of “knowledge workers”,⁸¹ a focus on results and outcomes and alignment of

their work with the longer term goals and outcomes. Given the fast pace and need for real-time learning for action, those involved in implementation have to develop the competencies of evaluators and apply a culture of critical inquiry and reflective learning in their day-to-day work. They have to be strategic thinkers. This needs to be supported by an extensive knowledge management system and an environment in which old practices give way to one in which sound empirical evidence on performance is valued, sought out and seen as essential in supporting sound decision-making and good management; in which the leadership demands and uses information on results and encourages learning; and in which the incentive system is geared towards rewarding excellence and innovation by enabling measured risk-taking and experimentation.

146. These, as well as other set of factors drawn from existing literature are used to define the pillar on the culture of results and are operationalized in three interrelated components, namely internalization, leadership, and the use of results. A complementary pillar is pillar 1, which provides the conceptual foundation on the change process and the underlying cultural change factors.

Internalization - professional development and support

147. Internalization includes the integration of new knowledge, skills, abilities, values and standards into one’s own mental frame of reference, in addition to a change of behaviour as part of a transformative learning process. It aims to support the effective and sustainable acceptance and adoption of new ways of doing things, new norms, tools, processes and procedures. Incentives and support systems are put in place to enhance the staff’s ownership of the change process.

Box 5: elements in fostering an evaluative and results-based management culture⁸⁰

Leadership

- Demonstrate senior management leadership and commitment to results-based management and evaluation;
- Satisfy demand for information on results;
- Build results measurement and results-based management capacity;
- Establish and communicate a clear role and responsibilities for results-based management.

Organizational structural supports

- Supportive organizational systems, practices, procedures and incentives;
- An outcome-oriented and supportive accountability regime;
- Learning-focused evaluation and monitoring.

A learning focus

- Build-in learning;
- Tolerate and learn from mistakes.

⁸⁰ John Mayne, “Building an evaluative culture: the key to effective evaluation and results management”, *Canadian Journal of Program Evaluation*, vol. 24, No. 2.

⁸¹ A term first introduced by Peter Drucker in his 1959 book, *Landmarks of Tomorrow* (New York, Harper and Brothers, 1959). Knowledge workers are workers whose main capital is knowledge. Examples include software engineers, physicians, pharmacists, architects, engineers, scientists, designers, public accountants, lawyers and academics, and any other white-collar workers whose line of work requires one to “think for a living”.

148. The results highlight that all organizations have introduced various mechanisms aimed at strengthening the capacity of staff. Variations within the sample of organizations reside in how much they have reached out to all parts of the organization, including at country level. Some organizations support staff or units at headquarters only. Others extend the support to the regional level or to country level depending on the geographical presence of entities, and the availability of resources.

149. The delivery of training has been an important element in supporting the internalization of results-based management in practices. Among the 12 organizations reviewed, 10 had developed specific training modules on results-based management tied to their mandates and specific organizational processes, while the two others were in the process of designing and rolling out their own modules. The majority of these trainings are available online, as part of the e-learning programme of each organization. The approach of UNESCO combines different levels of training modules (basic and advanced) tailored to the target audience (staff and managers), as well as a post-training clinic to support staff in applying results-based management in their work, thereby bridging theory and practice. A similar approach is also in place at WIPO. Two organizations, namely ILO and OHCHR, indicated that results-based management training was part of the overall orientation programme for staff. WHO indicated its intention to follow a similar approach.

150. The evidence also shows that the different approaches to staff development have been undertaken based on the perceived priority needs of the organizations. The training offered by ILO on results-based management is available to both its staff and its constituents. OHCHR indicated that, initially, the priority focus of its training had been at country level, before gradually moving to staff at headquarters. UNICEF, for example, indicated that, initially, priority had been given to train staff involved in programming and monitoring and evaluation activities. In this regard, certain staff members mentioned the challenges regarding the level of resources available to train all staff members.

151. All 12 organizations reviewed have a department or unit responsible for managing the results-based management system. In the majority of cases, this is tied to the strategic planning or programming functions of their respective entities. These units are involved in the design and delivery of training for staff, the drafting and oversight of the guidance materials, and providing direct support to programme units when needed. In addition, among the 11 organizations in the sample that have a country-level presence, 7 organizations⁸² have designated regional focal points who provide direct support to country-level units. At WFP, a network of performance and risk champions have been identified in country and regional-level offices. In addition to the direct regional support at FAO, strategic objective coordinators are designated for each objective of the strategic plan at headquarters to ensure full-time coordination of units, contributing to the same results, including performance monitoring and reporting. A similar approach was undertaken at WIPO to support change management in the context of its strategic realignment programme, in which key initiatives were assigned a project leader for implementation and a champion from the Senior Management Team, who were responsible for the results and success of the project. Other important areas to support staff and managers in professional development and learning have been the development of web-based learning and support networks to enable staff to share best practices among organizations and to learn from each other.

152. The interviews highlighted that, while progress had been made in enhancing staff capacity through the training and professional enhancement activities outlined above, the following were some of the shortcomings in capacity development. Staff capacity development has focused on the technical knowledge and abilities that are important for compliance with reporting requirements. It has not focused on addressing the hegemonic assumptions that drive values orientation. The key issues for this shortcoming are highlighted in the section below. In seeking to enhance technical knowledge and skills, there remain challenges in reaching all staff, as opposed to a select group. All the organizations interviewed confirmed that the focus had been on staff who were directly involved in planning, programming, monitoring and evaluation. With such limited outreach, they had not really developed a pervasive results-based management culture and they faced greater challenges in getting staff to buy-

⁸² FAO, ILO, UNDP, UNFPA, UNICEF, UN-Women and WFP.

in, particularly technical staff who were not typically involved in planning and programming. In this regard, the analytical study on results-based management commissioned by the Department of Economic and Social Affairs,⁸³ in the context of the quadrennial comprehensive policy review in 2016, makes a recommendation for expanding training on results-based management to all staff.

Internalization: capacity for transformative change - changing values and mindset

153. **Missing in the strategies for enhancing staff capacities has been a focus on changing the mindset via changes in the basic assumptions and underlying values that guide staff behaviour within the organization and directing this towards strengthening the perceived value of evidence of results.** Organizational effectiveness is demonstrated when staff who are the main implementers own the process and are involved in reflective inquiry, in transformative and double-loop learning and action. In this regard, it is expected that staff have a well-developed vision of and regard for results-based management: operate as knowledge workers engaged in reflective inquiry and transformative learning; are not risk averse, but focus on results and innovations based on both good practice and a well-thought out theory of change; and are internally driven by the rewards for professional work and development changes in the world. The incentive system rewards measured and responsible risk-taking, innovation and engagement at a professional technical level. The evidence does not support this view of the outcome of results-based management and efforts directed at fostering a culture of results. On the contrary, the typical practice in the United Nations system is to focus on the bureaucratic processes of producing and reporting on results, principally for the purposes of transparency and accountability, which leaves little room to value the vast professional and intellectual capacity of its staff and its role in working together to bring about tangible results and innovations that are important for serving as agents of change.

154. Making changes in the hegemonic assumptions that are considered to be the ultimate source of values, of the optics for defining reality and for action is not easy. It requires going beyond mere training programmes. A number of factors have been identified in the literature as important in influencing mindset. Some of these, for which there were data, are listed in the box 6 below. Also included are the ratings on performance derived from the review. There is also substantial qualitative evidence from the interviews and assessments that point in the direction of the ratings. Evidence shows that, with the exception of leadership, the ratings for the conditions for effective transformative learning and behaviour change are around stage 3. Some of these are already covered in the sections above on leadership and use, but are consolidated here to highlight the important conditions for changing mindset.

Box 6

Factors that influence the mindset

- (a) Vision and common framework (mean stage of development: 3.33);
- (b) Change management — how people change (mean stage of development: 2.9);
- (c) Leadership (mean stages of development: 3.92);
- (d) Human resources management (mean stage of development: 2.8);
- (e) Accountability framework that is outcome oriented (mean stage of development: 3.0);
- (f) Internalization (mean stage of development: 3.75);
- (g) Learning organization for the incentive system and for the use of information for double-loop learning (mean stages of development: 2.92).

155. In summary, the evidence indicates that there is no well-defined vision and rules of the game for getting all staff and managers to rally around results-based management and its value for the organization, and the respective roles and responsibilities of all parties. There are limitations in the conceptualization of change management focused on understanding how people change tied to results-based management. Leadership is great, but is focused on results reporting and on providing

⁸³ Angela Bester, “Results-based management in the United Nations development system”.

accountability for the use of resources. Human resources management is extremely poor - staff capacity development is focused on knowledge and skills, not on changing mindsets and on incentives for innovation and risk-taking. The use of results as an ongoing and prevalent part of the learning organization is one of the lowest rated components. What is needed is an incentive system for learning and innovation and measured risk taking as befits a learning organization.

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.

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

Leadership

157. **Internal leadership consistently focuses on the need for organizations to demonstrate and report on results. Leadership on the use of evidence of results, and particularly evidence to allow management for results, is more limited.**

158. A lot has already been said about leadership. Both evaluations and results-based management guidance emphasize the importance of leadership in fostering a culture of results and mainstreaming results-based management evidence in informing decision-making. This is understood to mean providing visible and accountable leadership through such actions, including to: establish and communicate a clear role and responsibilities for results-based management; build results measurement, management and evaluation capacity; and oversee and support the results-based management regime, identifying and supporting results-based management champions, walking the talk, providing consistent leadership in results-based management, challenging the theories of change behind programmes and the evidence on past performance and demonstrating the benefits of results-based management.

159. It also means senior managers consistently and routinely asking for information on results in planning, implementing and reviewing contexts, since knowing that such questions will be forthcoming in helping ensure that the relevant information on results is available when it is needed, and that assumptions about theories of change are routinely challenged. In this way, information on results evidence on what is working, what is not and why — becomes a routine and natural part of managing the organization.

160. In terms of establishing committees/forums in which results can be discussed and there is consistent emphasis in statements to staff on the importance of results, both documentary and interview evidence showed that leadership was strong. All organizations show a constant concern with senior management being able to demonstrate results and, it seems, increasing visible and accountable leadership for the results-based management regime. The evidence from interviews is that senior managers are aware of, and increasingly emphasize to staff, the importance of results. Interviews with results-based management focal points and senior managers pointed to a clear recognition of the influence leadership plays, while some noted that such leadership could be inconsistent and dependent upon the personality of an individual.

161. However, there was little evidence of managers consistently and transparently using information on results from results-based management systems to inform decision-making, as well as more generally, evidence of actions that are meant to allow for managing for results within the organization. The examples cited were ad hoc instances, rather than examples of consistent use. Similarly, the review was not able to find particular evidence of leadership promoting a culture of results through experimentation and risk-taking. Instead, it was found that leadership was driven mostly by the

need to ensure accountability for resources against results and the ability of organizations to report on it.

Use of information on results and the learning organization

162. The focus here is on the use of information on results at all levels, and particularly at the level of operations, in building the learning organization, which is critical for results-based management. The next chapter addresses the nature of such use at the macro corporate strategic level for decision-making. One factor that stands out in the analysis is that the focus on accountability and results reporting is identified as one of the main factors that hinders progress in moving beyond a culture of compliance to a sustainable organizational culture of reflective inquiry and transformative learning accompanied by a change in the mindset of staff. It does not lend itself to a culture of results characterized by a learning organization, in which there is double-loop learning in using information on results as an integral part of the fibre of organizations.

163. The evidence is highly consistent with the findings of a previous JIU report on the evaluation function (JIU/REP/2014/6), which highlighted the key issues and challenges of the United Nations system in building the learning organization - which acquires knowledge and uses results to make transformative changes to achieve results that are reflected in the benchmarking framework and also used in the assessment.

164. The learning organization (a) creates a culture that encourages and supports continuous staff learning, critical thinking through evaluation and risk-taking with new ideas; (b) allows mistakes and values staff contributions; (c) learns from experience and experiments; and (d) disseminates the new knowledge throughout the organization for incorporation into day-to-day activities. In a learning organization, people are engaged in “generative learning that enhances the capacity to create and they are continually learning to see the whole together”.⁸⁴ This, however, requires a shared vision and strategy. But as indicated under pillar 1, only one organization has a well-integrated vision and strategy. The evidence from the self-assessment, as well as from the interviews and document analysis, shows low levels of use of information on results and a need to more fully articulate the learning organization as a critical element of the culture of results-based management.

165. The current experience of the United Nations system with regard to the use of evidence in decision-making is not significantly different from experiences in the field of evaluations or, indeed, the wider experience of the use of evidence in decision-making.

166. Drawing on the work of John Mayne,⁸⁵ great emphasis is put on demonstrating the value of results or performance information within organizations, suggesting a somewhat catalytic effect in supporting the development of a culture of results. In other words, the more leadership and people in general demonstrate the value and use of information on results in decision-making, then the more other people in the organization will see the value and benefits of such an approach, and the need to adopt the behaviour or practice promoted. This places the use of results as both an objective for mainstreaming results-based management in management approaches and as an enabler.

167. Despite significant efforts made in internalizing the principles of results-based management and strengthening leadership, the lowest component assessed systematically across all 12 organizations was the use of results. During interviews, this component was recognized as a challenge. As described above, ad hoc instances were identified, rather than examples of the consistent and systematic use of information on results for strategic-level decision-making. This was recognized as a significant challenge by the results-based management focal points and senior managers interviewed across the 12 organizations.

⁸⁴ See JIU/REP/2014/6, para. 9.

⁸⁵ John Mayne, “Best practices in results-based management: a review of experience — a report for the United Nations Secretariat. Volume 1: main report” (July 2007).

168. At this stage, the most common way of addressing this challenge has been for organizations to align evidence-generating functions, such as the evaluation function, reviews and results reporting with key decision-making points within the respective entities. This has materialized in greater alignment between the work plans of the oversight functions for delivering reports on the performance of the organization, with strategic decision-making point by their boards. Other undertakings by organizations to strengthen the use of results include improving the accessibility and the dissemination of results within the organization. These have focused on the development of diversified communication outputs and means to better target audiences or to broaden audiences. This is achieved through internal communications and the development of knowledge-sharing platforms for staff and for Member States. In this regard, it was found that significant development had emerged from the evaluation functions of funds, programmes and specialized agencies in communicating evidence of results within and outside their respective entities.

169. Another instance of addressing the issue of the use of evidence of results was cited in the development and roll-out of quality assurance and approval processes for all projects and programmes, in which, alongside an alignment on corporate goals and a sound results framework, a requirement is made to demonstrate the inclusion of past performance information and evidence in the proposals submitted. The review notes this as a positive step but questions whether such a mechanism actually generates new demands for evidence of results when the evidence base is found to be weak or inexistent. In addition, caution must be advised against the potential adverse effect in such practices of narrowing the use of evidence to what is actually available, rather than to what is actually important to know, particularly as limitations are thought to exist in measurement capacity and evaluation coverage.

170. While the effectiveness of these mechanisms was not assessed, it must be recognized that the use of results, and linking such use to performance, is a difficult undertaking, and limitations in measuring this in the context of this review are acknowledged. However, similar findings can be highlighted from other studies, particularly in the field of evaluation wherein this topic is the subject of much research and the concern of practitioners across the board.

IV. EFFECT OF RESULTS-BASED MANAGEMENT MAINSTREAMING ON ORGANIZATIONAL EFFECTIVENESS

WHAT DIFFERENCE HAS IT MADE? WHAT VALUE HAS IT ADDED?

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”.⁸⁶

171. In resolution 67/226, the General Assembly emphasizes the fact that mainstreaming results-based management is not an end in itself but a means (output) to achieve improved organizational effectiveness and development results. This causal linkage is illustrated in annex V. The illustration shows mainly the linear logic linkage between mainstreaming and organizational effectiveness and not all the other factors involved in a systems context. This simplified rendition is used principally to facilitate communication. It does not represent an absence of understanding or of appreciation of the complexities of the systems operation character of results-based management.

172. The review is, however, limited to an analysis of organizational effectiveness. The broad questions raised are as follows. Given the progress in mainstreaming and in developing policies, strategies, systems, procedures, practices and a culture of results, has **results-based management truly added value and made a difference to organizational effectiveness?** If so, where has it made a difference and what are the policy implications for future investment in results-based management across the system? If the effects are limited, does this represent a problem of poor implementation or are there a set of broader issues related to the context of operation and to systemic and structural constraints and other challenges that limit the opportunities for results-based management to add value? What are the suggestions for addressing these constraints?

173. The organizational effectiveness criteria of the United Nations system have recently been reaffirmed by the General Assembly in its resolution 71/243, in which it called for a United Nations development system that *is more responsive to Member States* and that is *more strategic, accountable, transparent, collaborative, efficient, effective and results oriented*.⁸⁷ The results framework espouses all of these criteria as contained in the table below, which outlines the results-based principles and linkages with organizational quality criteria. The table also illustrates the various types of accountabilities associated with the levels of the results framework. This point will be mentioned in the discussion below on collaboration and mutual accountability.

174. The review focused on the results-based management outcome areas that were identified in the 2012 quadrennial comprehensive policy review. These are common across organizations and thus valid for assessing system-wide performance. They are also included the results-based management outcomes that are articulated by the senior managers of the organizations.

⁸⁶ See General Assembly resolution 67/226, para. 168.

⁸⁷ See General Assembly resolution 71/243, second preambular paragraph.

Table 1

The principles of results-based management, effectiveness criteria and types of accountabilities

Guiding principles	Organizational effectiveness criteria	Accountabilities associated with the results-based principles
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 collective accountability • Horizontal accountability at the mesolevel across the United Nations system) • Vertical accountability (at the macrolevel - global, corporate, regional, country) • Collective 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 this 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, adjustments or for upscaling

175. The review focused on only three outcome areas. Annex III presents the General Assembly resolutions on the quadrennial comprehensive policy review that became the focus for examining the added value and outcomes from mainstreaming results-based management. The annex also provides a summary of the associated organizational effectiveness criteria, as well as an operational indication of the criteria.

Specific questions for analysis

176. Based on these outcome areas, the specific questions raised for analysis are as follows:

- **Transparency from results reporting and the use of results for improved decision-making, adaptive management and improved oversight based on strong evidence:** Has mainstreaming led to the transparency of information on results on strategies and programmes and has it done this with credibility? Has decision-making been transparent and based on evidence of what works as highlighted in outcome 2 below? Has mainstreaming enhanced the use of results for decision-making by managers and changes in planning, programming and resource allocation so as to make a significant contribution to development results? Has it also

enhanced the use of results for effective oversight and the decision-making functions of governing bodies and Member States?

- **Outcome focus, longer term outcomes and system-wide implications (coherence and interdependence, and collective impact):** Has results-based management enhanced system-wide planning, monitoring, evaluation and results reporting? What are the challenges and constraints? What are the emerging practices and innovations in these areas?
- **Collaboration and the partnership for collective impact and collective accountability:** Has it enhanced collaboration and partnerships around joint outcomes for collective impact? Has this impacted horizontal and vertical accountability regimes with implications for collective accountability? Has it enhanced the development of a governance structure that supports collective accountability?

177. Findings are provided to answer questions for which solid evidence has been generated from the data collection process. The analysis is based principally on the written responses to a questionnaire by senior managers and a focused and non-structured follow-up interview on the responses provided. The questionnaire used to guide the interview can be found in annex X to the JIU high-impact model for results-based management (JIU/NOTE/2017/1). Data were also generated from interviews with staff based on the high-impact benchmarking framework with a focus on assessing the attainment or lack thereof of stage 5. As previously mentioned, stage 5 reflects the high point of a high-quality and high-impact results-based management system and thus one that adds value for organizational effectiveness. Stage 5 is characterized by substantial coverage in the implementation of the indicators of the components of a results-based management system, and the focus on outcomes, and on the implications for accountability and responsibility for achieving outcomes from system-wide collaboration, as well as from partnerships with diverse actors.

Findings - overall summary of the attainment of outcomes for organizational effectiveness

178. **Conclusion: the assessment of outcomes indicates that the added value of results-based management for organizational effectiveness is not fully realized and is work in progress.** As reported above, results-based management has been quite well mainstreamed in a large number of systems, structures and personnel management systems of United Nations system organizations. Mainstreaming has not, however, reached stage 5, which is the stage with the greatest potential for enhancing the added value of results-based management. Enhancing the attainment of outcomes requires addressing technical, systemic and structural constraints. Some of the constraints go beyond management actions in the individual United Nations system organizations and include the role of governing bodies or governance structures across the United Nations system, or structures outside thereof. Pockets of initiatives and pilot projects to address some of the underlying problems are now emerging. Central to the challenges is the role of a governance framework that would enhance system-wide operation and collective accountability for collective impact. The challenge for the United Nations system is how to make the necessary structural changes linked to the new functions when its implicit strategy is to retrofit the existing structures and not to re-engineer it to meet the new demands and functions. How to make something work like a system when it is not originally designed like a system is the critical question facing the United Nations system, which is testing its intellectual capacity and commitment to bring about the transformative change needed to enhance its relevance and sustainability.

Summary of findings by outcome area

179. *Stage 5 as a proxy for organizational effectiveness outcomes:* the evidence in the previous chapters shows that the United Nations system is not operating at stage 5 of the high-impact model for results-based management. At stage 5: the organization is in a stage of renewal as it uses evaluations to make strategic changes; operations are outcome focused and thus it operates with a system-wide

perspective; it engages in a wide range of activities to support system-wide interdependence and collective impact and this applies to planning, monitoring, evaluation and reporting; and evidence from results is used at all levels, including at corporate decision-making level and in a large number of management areas in accordance with an a multifaceted accountability framework around the attainment of outcomes.

180. *Outcome 1: the use of results to support corporate-level decision-making by managers:* there is progress in using objective evidence, but its use is characterized by unevenness, as well as inconsistencies. Use is more prevalent in the management of projects and programmes and in making adjustments in these areas based on evidence. It is less so for other management areas. A major challenge is in using information on results for human resources management. Another challenge is that use is tied to outputs and not to outcomes, raising questions about the real value of results-based management in managing for achieving changes on the ground.

181. *Outcome 2: the use of information on results by Member States for oversight and policymaking:* this is mainly for the purposes of accountability. The most significant contribution of results-based management is in providing a structure for reporting credible evidence of results to the respective governance bodies. Yet, results reporting is affected by (a) credibility of evidence as highlighted above, and (b) decisions by Member States 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 on the results presented. Recent demands are for a contribution analysis to be performed. The decision-making framework of Member States, which is directed more at their silo interests and not at development results, represents a major weakness of the United Nations system. The effectiveness of results reporting, and its use by the Parliaments of donor Member States and the people they serve, needs to be better understood. Some recent analysis suggests that the general public is not so much interested in numbers but more so in the process of how changes occur in development and how this should be supported.

182. *Outcome 3: system-wide planning, monitoring, evaluation and reporting:* results-based management, with its requirements for outcomes and longer term perspectives, has not significantly influenced system-wide planning, monitoring, evaluation and reporting. What is missing in the United Nations system is a larger structure or backbone support for coordinating system-wide operations to have collective impact. Also missing is both a collective accountability system and a governance framework for system-wide operations around major outcome areas. The United Nations Development Assistance Framework is the only system-wide mechanism for planning. It has enhanced coordination and a limited number of joint programmes, although it has not had significant effects on integrated and interdependent ways of working for collective impact, either at a sectoral or multi-sectoral level across the organizations of the United Nations system.

183. *Outcome 4: collaboration and partnerships around joint outcomes for collective impact and, consequently, collective accountability:* results-based management for collective impact from the contributions of various organizations and actors calls for collaboration and partnerships. This has implications for vertical and horizontal accountability frameworks at various levels and across various functions or partners for collective accountability. This broader framework for accountability, ensuing from results-based management, needs to be more fully conceptualized and understood. The rise of partnerships with various non-State actors raises many challenges for accountability and governance. Several approaches, such as financing dialogue, have been introduced to include the perspectives of such actors in the accountability and governance structures of United Nations system organizations. Likewise, the development of integrated budgets enhances the transparency of the actors involved in achieving outcomes and provides a basis for restructuring the governance framework of the United Nations system. The idea that the accountability of the United Nations system could play a strategic role in leveraging its comparative added value for coordination and consensus-building is yet to be fully developed. On the contrary, United Nations system organizations continue to compete for resources. A framework for accountability at the mesolevel — across United Nations system organizations at corporate regional and country level - is missing in the governance structure. At the macro level, going

beyond the United Nations system, a unified accountability framework is missing and is yet to be conceptualized.

184. The following section provides details on these four outcomes.

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

185. The question raised for added value is the following: given the copious information on results that is generated by results-based management, do managers use this information for decision-making and is there evidence of a transformative change or impact, for example adjustments in portfolios, strategies, budgeting, financial resource management, human resources management and knowledge management?

186. Results-based management informs management decision-making on how the future portfolio of support (outputs) of the organization should develop. It is about how best to allocate resources — human or financial — based on results. All of this is done to maximize the organizations' contributions to the achievement of the best development results possible. This process rests on a strong evidence base, which enhances transparency in decision-making. It limits ambiguity and politics and hence reduces arbitrary, contrary, contradictory or ill-founded decision-making among managers. A United Nations organization with a strong results focus, 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 the desired outcomes, and in which they use information on results to make informed decisions on what adjustments are needed to ensure that the future outcomes are achieved. In other words, there is use of adaptive management, which is based on structured decision-making around outcomes.⁸⁸

187. Interviews and formal responses across the organizations explored the degree to which senior management now demand evidence of results and considered analysis of performance, either in deciding how the future portfolio of support should develop and then allocating resources with this in mind or in addressing other management areas, such as human resources management.

188. **Conclusion: the evidence available would suggest that, compared with the situation a decade ago, there is progress in the use of evidence of results within the organizations. The use of information on results in ways reflective of an outcome- focused adaptive management strategy,⁸⁹ is, however, not at a stage that it is likely to bring about transformative changes to achieve results.**

189. The findings indicate that the following factors play a role and characterize use and decision-making: (a) the primary driver of use is in accountability and reporting and not in what results-based management is intended to serve as; (b) limitations in the effective use are tied to (i) the quality of information presented; and (ii) a focus on outputs rather than outcomes, and reporting on such; (c) unevenness in the areas of focus in the use of results and thus (i) the use of results in projects and programmes and adjustments to the portfolio; and (ii) limited use of results in human resources

⁸⁸ B.K. Williams and E.D. Brown, *Adaptive Management: The U.S. Department of the Interior Applications Guide*. Adaptive Management Working Group (Washington, D.C., United States Department of the Interior, 2012).

⁸⁹ Adaptive management is a systematic approach to improve resource management by learning from management outcomes. It is a decision process that promotes flexible decision-making, which 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 in the results framework and has a focus on linking learning with policy and programme implementation. It is not just about monitoring; it involves exploring alternative ways to meet management objectives. Predicting the outcomes of alternatives based on the current state of knowledge, implementing and monitoring and evaluating to learn about impacts of management actions, and the using the results to update knowledge and adjust management actions

management and accountability; and (d) structural factors about budgets and finance that are particular to the United Nations system. The United Nations system is not alone in the shortcomings observed in the use of information on results. This is a global problem in development cooperation.

(a) Purpose of use

190. **The primary driver of the use of information on results is not for organizational learning and improvement but for reporting.** As stated above, the use of information on results is not typically tied to managing for results and organizational improvement, but to demonstrating and reporting on results. The development of results-based management to foster a culture of results within organizations have not been managed using the philosophy and principles of managing for results. This would have meant having a clear understanding of the outcomes that mainstreaming was supposed to contribute towards and managing its mainstreaming to maximize its contribution to achieving these. The strong indication is that the primary driver in the mainstreaming of results-based management has been the wish to strengthen the capacities of organizations to demonstrate and report upon results, rather than to foster better informed internal management decision-making.

191. In discussions with organizations, it is clear that results-based management systems have not been developed to explicitly, and as a priority, provide the relevant analysis to inform specific decision-making processes within the organizations. The development of results-based management systems has also been primarily focused on the production of data rather than on their analysis and packaging to facilitate use, and there is little formal experience of reflecting on whether results-based management systems provide the right analysis to foster decision-making. Finally, only one organization, UNDP, has carried out an evaluation of RBM in 2007⁹⁰ and its report of 2017⁹¹ included an assessment of the use of results information in decision making by managers.

(b) Quality and credibility of results

192. **A challenge in discussing such issues is that results-based management aims to bring information on results on performance issues into decision-making, but that evidence is rarely definitive: it is often contested.** It has been highlighted above that there are important issues regarding the quality and credibility of the information provided given the technical challenges of measurement. In addition, the prevailing pressures of accountability lead agencies to focus only on positive results. To indicate that things do not work as expected is not a wise act of transparency given the potential consequences for financing and relationships. Some legislative bodies (for example, ILO) are, however, becoming more receptive to negative findings and accepting uncertainties given a much better understanding of the complexities of development, the nature of systems operation and the interlinkages in achieving results. Such bodies are beginning to understand that managing for results requires healthy transparency and this includes revealing what does not work, why not, what the alternatives are and what can be improved. This process works when there is honesty and commitment among all parties on the real goals of development. Such an ethos has a greater long-term impact and value for money.

(c) Key areas of the use of information on results and variations

193. **While the scope for using evidence may be constrained, the interviews identified instances across the 12 organizations in which senior managers systematically took into account evidence of results when they considered making adjustments to the portfolio and resources.**

194. The organizations highlighted the various ways in which they used information on results in planning, portfolio adjustments, resource allocation, human resources management and accountability. The evidence indicates that greater use is made of information on results when adjusting project and

⁹⁰ Evaluation of results-based management at UNDP, 2007.

⁹¹ Joint Assessment of the Institutional Effectiveness of UNDP, 2017.

programme portfolios and financial resources. In addition, what varied across the organizations was the degree to which consideration of such evidence was done on a routine basis rather than occasionally.

(d) Output versus outcome-driven use

195. As indicated above, the use of results is governed by outputs and not outcomes. This raises questions about its effectiveness in managing for achieving outcomes for desired changes. At issue is, given that outcomes are typically the result of partnerships, how well organizations take on board their responsibility to ensure the attainment of outcomes through collaboration with other United Nations system organizations (horizontal linkages), through partnerships with other development actors, through its convening powers to support Governments and by enhancing mutual accountabilities. These are discussed further under outcome 4 on collective accountability.

196. Organizations have formally linked their budget, planning and review processes, but the interviews suggested that the mainstreaming of results-based management into these systems had primarily strengthened their ability to manage for outputs, not for outcomes, which was what results-based management was supposed to deliver within the broader results agenda. Annex II seeks to highlight the additional questions that a management focused on outcome would address on an ongoing basis.⁹²

197. Organizations insist on limiting their focus to outputs as this is what is under their control and for which they can be held accountable. Some organizations accepted the notion of having responsibility for achieving outcomes, which required collaboration and integrated or interdependent ways of working with other organizations of the United Nations system or with other development partners or global partners in development tied to outcome mapping. The comparative advantage of the United Nations system, including its universal presence, convening power and capacity to advocate and bring parties together and its role as a trusted partner, were evoked by the JIU team as a basis for defining responsibility beyond a mere focus on the production of outputs. It was generally agreed that this type of non-programmatic work requires additional resources in a setting characterized by limited resources. It also requires an incentive system that values such forms of responsibility, as well as a different governance structure and accountability framework within the United Nations system.

(e) Use of results beyond projects and programmes is limited

198. Some organizations are starting to explore how to transition to managing for results (outcomes) on activities other than projects and programmes, but do not have examples of best practice to guide them. This is the case in human resources management. The use of results in human resources management and the accountability of staff for achieving results remains an aspiration. Progress has been made in introducing results-focused human resources and accountability systems for such resources in the 12 organizations, but the evidence shows that there are major limitations to the added value of results-based management in human resources management.

199. In terms of transitioning from managing for outputs to managing for outcomes, most progress has been made at the level of planning, in which corporate results frameworks and reporting systems are increasingly providing evidence on results above the level of outputs. To a degree, this progress probably reflects the sustained demand from Member States for the organizations to report results at a level above that of outputs. Within this area, as mentioned elsewhere, the introduction of theories of change by OHCHR, UNDP, UNFPA, UNICEF, and UN-Women represents a further step towards putting in place the building blocks required for managing for outcomes. However, across the 12

⁹² Adapted from John Mayne, "Results management: can results evidence gain a foothold in the public sector?" in *The Evidence Book: Concepts, Generation and Use of Evidence*, Olaf Rieper, Frans Leeuw and Tom Ling, eds. (New Brunswick, Transaction Publishers, 2010). Information is adjusted, based on the conceptualization in this study, for what is significant for the United Nations system.

organizations, there is little evidence of consistent and routine use of evidence of performance at the outcome level to learn and subsequently make the necessary adjustments.

200. This fact is best demonstrated in the area of human resources management. The Inspector acknowledges that the study did not examine in great detail the effectiveness of the organizations' accountability and human resources approaches. However, the interviews and supporting evidence from the organizations' formal responses would suggest that the contribution of RBM to enhancing an outcome results focus in these areas has been limited to date. In terms of the accountability frameworks, it seems that the organizations have replaced their traditional compliance-based frameworks with frameworks tied to outcomes. There is evidence that some or many decision makers use or refer to the results framework in their routine decision-making. However, there is little evidence of personnel accountability systems being able to capture the evidence of contributions to outcomes or how to hold people accountable for enhancing such contributions.

201. This review's findings from the benchmarking framework and interviews is that all 12 organizations now have human resources systems in place that are results focused, linking the performance of both departments/units and individuals with the achievement of corporate-level goals and recruitment with meeting the organizations' priorities and results commitments. However, in the majority of organizations assessed in 2015 and early 2016, these are recent developments. The main contribution of results-based management, as noted above, in putting these systems in place has been through supporting the development by the organizations of credible corporate-level results frameworks and fostering greater discussion on how to assess performance, both between the governing bodies and organizations and within the organizations. Not so for human resources; JIU has rated the current status of human resources lower than was done by the organizations themselves due to questions about how human resource systems are linked to the achievement of outcomes. If results-based management were truly mainstreamed in these systems, it would require more explicit and systematic consideration of how departments and units can be expected to contribute towards the achievement of outcomes. There is little evidence that organizations have begun to do this.

202. **Some of the organizations have begun to think through how to adjust their human resources and personnel management and accountability systems to include more explicit consideration of managing for results, but there is no clear agreement on what this would really require. The formal linkage between collection and analysis of evidence from results-based management systems and the organizations' learning systems is a gap in the approaches of the organizations to results-based management.**

203. Examples of good practice include those by UNDP and ILO. The broader literature on results-based management does not, for the most part, provide an easy answer, but the emerging opinion is that both accountability and human resource systems should approach adjusting their HR and personnel management by tracking the degree to which the organization and its staff show that they learn from evidence of what works and does not in terms of enhancing an organization's contribution. Obviously, the problem with such approaches is how to develop such metrics, when it is also true that such learning is only one of many factors that managers need to consider when making decisions.

204. **The effectiveness of mainstreaming results-based management into these systems and strengthening the organizations' results focus will be limited, as long as certain cultural practices remain as constraints to the effective use of results-based management in human resources management. Possibly, the greatest constraint to human resources and accountability systems making a significant contribution to enhancing the organizations' results focus is a failure to implement the systems as intended in managing for results and to change the culture of the organizations.**

205. An in-depth system-wide analysis of the culture of accountability and results-focused human resources management would go beyond the scope of the present report. Since both are mainly cultural

issues, assessing them would be complex. Nevertheless, in interviews, in eight of the organizations, interviewees were clear that, while improving, human resources systems were not being used as intended, with challenges associated with either the extent to which all staff are included in the formal human resources performance assessment system or, more commonly, a reluctance by managers to act on examples of poor performance or an inability to reward excellent performance.

206. All managers applaud results-based management for providing a more objective basis for assessing performance and developing a structured approach for staff improvement. It is also welcomed by staff who see it as engendering less arbitrary decision-making, although, for many, it plays a limited role in the incentive system.

207. The effectiveness of mainstreaming results-based management into these systems and strengthening the organizations' results focus and culture will remain limited as long as certain cultural practices remain as constraints to its effective use 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 in which the political decisions of Member States play a role in hiring and advancement, particularly at senior staff and management levels.

208. Organizations recognize that the performance management of staff is a weak area in the overall United Nations system, particularly 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, which materializes in the rationalization and harmonization of job categories and competency frameworks within organizations, the development of mobility policies and the alignment of capacity-development opportunities with them.⁹³ These efforts to strengthen the functioning of human resources management will be significant moving forward. However, the evidence suggests that these efforts are neither tied to managing for results or connected to a philosophy of benefits for the larger United Nations system nor connected to current trends in managing the transition to a human-centred economy, which will be 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.

209. While the current efforts by organizations to enhance the effectiveness of human resources management, as well as the implementation of the recommendation made above, would be significant in mainstreaming results-based management in this area, success would also depend on an enhanced role of leadership. Associating individual staff performance with the achievement of results is complex. It requires balancing the delivery of outputs and performance in the competencies and behaviours of managing for results, doing so in a consistent and objective manner. This in turn requires a leadership model that is less vertical and hierarchical. It calls for one that is embedded in the daily realities of staff.

(f) Constraints affecting the decision-making process

210. **It is well known that, in general, evidence informs decision-making. There is, however, a set of factors that constrains the ability 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 making a decision, including multiple often competing objectives and needs, priorities and unmet needs, equity concerns, constrained management authority

⁹³ ILO, OHCHR, UNESCO, WFP and WHO.

and capabilities, the dynamic nature of how things evolve, uncertainties in response to management actions and what it is feasible to do. Such concerns are generic for all managers in the public sector.

211. However, opportunities to respond to evidence about 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 constraints are most prominent in the budgeting and financial structure of the United Nations system and they include the following:

- (a) Challenges associated with reallocating financial resources once they have been allocated within a portfolio: once allocated across a portfolio or within a programme, opportunities to reallocate funds based on results are often restricted or challenged by heavy administrative processes;
- (b) The increasing predominance of non-core contributions and their levels of earmarking: non-core contributions both increase transaction costs and restrict the scope for decision-making, owing to a number of differing conditions attached to how such contributions can be used and the challenges of managing their use in a coherent and strategic manner. The evidence is that, today, the budgets of most organizations contain high levels of non-core resources.⁹⁴ This poses a question about the level of influence that these organizations really have in the allocation of resources and how resource allocation can really reflect and be aligned with their priorities, instead of being dictated by the political agendas or priorities of donors. It also raises issues associated with multiple governing structures in and outside the United Nations system;
- (c) The consideration of evidence of results requires not only consensus among multiple stakeholders, who are guided by different value systems about what is credible, but also national interests, and what is perceived as credible.

212. In the case of challenges related to financial resources, organizations are increasingly putting mechanisms in place in order to increase coherence in the allocation of extrabudgetary resources and reduce the earmarking of such funds. Noteworthy among these mechanisms are financing dialogues, which bring together the organization and traditional donors, non-State actors and the governing body, to discuss the financing needs, gaps and priorities of the organization and to reach a better alignment of allocations of extrabudgetary resources and the priorities identified in the organization's strategic plan. The development of an integrated budget of both core and non-core resources greatly supports those efforts. The development of web portals linking results and financial resources, and adherence to the International Aid Transparency Initiative, also constitute important steps to enhance transparency and trust among partners, and the basis for constructive and healthier dialogue.

(g) The challenge of the use of evidence for results is a global issue

213. **The problem with the use of results is not limited to results-based management or the United Nations system, which suggests a deeper problem in development cooperation in managing for achieving results. The current experience of the United Nations system of utilizing results-based management is not significantly different from its experience of using evaluation evidence or, indeed, the wider experience of the use of evidence in decision-making. This strongly suggests not only that it is necessary to be realistic about what can be expected from results-based management in the United Nations system but that a concerted effort is needed to address the problem and enhance understanding of the value of information on results.**

214. Indeed, reviews and studies conducted on the evaluation function and/or results-based management in bilateral and multilateral organizations highlight similar experiences. A review

⁹⁴ Within the sample of organizations involved in the review, nine of them have a ratio of non-core to core resources greater than 1:1 (FAO, OHCHR, UNDP, UNFPA, UNHCR, UNICEF, UN-WOMEN, WHO and WFP).

conducted by the United Kingdom Department for International Development in 2014,⁹⁵ which allocated \$1.8 billion in research, evaluation and personnel development between 2011 and 2014, concluded that: (a) the Department needed to focus on consistent and continuous organizational learning based on its experience and that of its partners and contractors and the measurement of its impact, in particular during the implementation phase of its activities; and (b) all managers in the Department should be held accountable for conducting continuous reviews from which lessons were drawn about what works and where impact was actually being achieved for the intended beneficiaries. A recent case study conducted on providers found in the case of the World Bank Group that the “use of results information for learning is an area for ongoing improvement and is focused at project-level”.⁹⁶

215. From the perspective of the United Nations system, a JIU review conducted in 2014 on the evaluation function highlighted that organizations are 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.⁹⁷ It recommended that the use of evaluation be made a strategic priority. Again, a report *on the contribution of the United Nations development system in statistical analysis and data collection to support the Millennium Development Goals and other internationally agreed goals* shows a culture not oriented to the subsequent outcomes and use. Self-reported information from a study conducted by the United Nations Evaluation Group⁹⁸ in 2016 highlighted some progress and that, while anecdotal evidence of use was reported, the evaluation units did not consider such use to be particularly significant in their respective entities.

216. This strongly suggests that it is not only necessary to be realistic about what can be expected from results-based management in the United Nations system, but that a concerted effort is needed to address the problem and enhance understanding of the value of information on results.

Recommendation 5

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

217. This recommendation should be implemented with the aim of addressing limitations in the conditions in which information on results can be used, as well as the constraints therein, and reporting on the level and impact of use in all areas of management. The recommendation should be implemented in concert with a similar recommendation made in the aforementioned JIU review of the evaluation function of the United Nations system (JIU/REP/2014/6).

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

“to improve results tracking and reporting mechanisms”⁹⁹

218. **The most significant contribution of results-based management over the past 10 years has been to provide a structured framework within which the organizations of the United Nations system could start to report credible evidence of results to their respective governing bodies.**

⁹⁵ Independent Commission for Aid Impact, “How DFID learns” (2014). Available at <https://icai.independent.gov.uk/wp-content/uploads/How-DFID-Learns-FINAL.pdf>.

⁹⁶ “Results in development co-operation — provider case studies: World Bank Group”. Available at www.oecd.org/dac/results-development/docs/results-case-study-world-bank.pdf.

⁹⁷ JIU/REP/2014/6, p. viii.

⁹⁸ United Nations Evaluation Group, “Evaluation use in the UN system: conclusions from the data” (New York, 2016). Available at www.uneval.org/document/detail/1911.

⁹⁹ General Assembly resolution 67/226, para. 165.

Significant progress has been made in establishing the relevant systems and procedures to support credible reporting.

219. The demand for evidence of results from Member States has been growing for at least 15 years, although it seems to have increased significantly in the past 5. Table 2 shows the main components of the results-based management benchmarking framework that are relevant in reporting results. The greatest added value of mainstreaming results-based management has been its role as a framework that brings together the management areas and allows their development as a coherent system.

Table 2

Progress in mainstreaming results-based management in key components to foster credible results reporting

Pillar	Component	Number of organizations by stage of development				
		1	2	3	4	5
Pillar 2: planning, programming and budgeting	2.1 Corporate strategic results framework			1	11	
	2.2 Results frameworks for the organization's programmes and projects			1	11	
	2.3 Quality results measurement system			7	5	
Pillar 3: monitoring, evaluation and reporting	3.1 Performance monitoring			4	8	
	3.2 Results reporting			3	9	
	3.3 Evaluation		1	5	6	
	3.4 Management information systems			4	8	

220. **Results reporting is structured around corporate results frameworks, with, to varying degrees, their contents reflecting the end point of a political process of negotiation with the governing board, and not necessarily what would have developed from a logical analysis.**

221. Corporate results frameworks are seen by organizations as valuable not only in explaining to the governing boards and other external constituencies what they do and their results, but also in for providing the framework for the alignment of support with objectives or for the discussion of the link between results and resources. However, the development of corporate results frameworks is not an entirely technical process. For example, in the most recent corporate results framework for FAO, the main interest of the Group of 77 and developing countries was in the evidence related to the results on improvements in agricultural productivity, whereas OECD Member States were more concerned with the evidence of results from the normative work of FAO. Organizations of the United Nations system therefore have to continually strike a balance between results frameworks that meet the needs of the Member States and results frameworks that reflect the underlying logic of what they contribute and can be used for in management practices.

222. Several organizations also highlighted the difficulties of including outcomes and work in their corporate results framework, which were seen as too overtly political and sensitive to the views of Member States. The interviews confirmed that most organizations considered that they had been successful in responding to the demands for evidence of results, although the limitation of the review was that no evidence was sought from the Member States in a direct and systematic fashion on this issue. The review did, however, examine, although to a limited degree, analyses of the value of the results reporting regime for Parliaments and the public at large. There is, however, some emerging evidence that public appreciation of results includes a better understanding of the numbers being reported, as well as of the information about the challenges in development and how these are addressed.

A recent research paper based on the experience of the United Kingdom Department for International Development 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 means to deal with the complexity, value-laden and political nature of policymaking in the field of international aid.¹⁰⁰

223. Tracking the actual use of the reported results by Member States is difficult, as experience to date is that in many cases, formal meetings of the governing board are not used to engage in a substantive discussion of the results presented. Instead, engagement occurs between the organizations and either individual Member States or constituencies as part of the board's informal process.

224. While the organizations generally judge improvements in their capacity to report results, views are mixed on the degree to which they have been able to credibly report aggregate results at a level above outputs. The Inspector would like to note that the experience of the United Nations organizations is therefore similar to that of Member State donor organizations. A study conducted in 2014 in donor agencies highlighted the following: “the data on aggregate results provided by the donor agencies reviewed is only of limited informational value and may not be a sufficient basis on which to hold donor agencies to account. Only a limited snapshot of activities, outputs and short-term outcomes is captured in results frameworks and there is no evidence of how much these contribute to the achievement of long-term development goals. In addition, the emphasis on activities and short-term results is not in line with the principles of [results-based management], which suggests focusing on outcomes and impacts”.¹⁰¹

225. The 2030 Agenda represents a game changer, and its focus on the impact and sustainability of the interventions necessary promises to effect a culture change among Member States. However, the Inspector contends that the emerging trends in development cooperation indicate a shift in focus from programmatic approaches around conjoint and indivisible outcomes to project support. The latter allows for greater ease of measurement and attribution and management of aid effectiveness. It is less effective in addressing higher level outcomes and the development effectiveness. Its value has to be considered in tandem with three other factors: (a) the role of the United Nations system and its comparative added value in supporting countries and regions in coordination, alignments and coherence; (b) the development of national capacities for results-based management, statistics, analysis and evaluation; and (c) flexibility for donor support of emerging inter-agency and multidisciplinary initiatives that require new forms of funding that are not tied to any one agency.

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.

226. The two 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 enhancing a demand that supports learning. In turn, executive heads also have an important role in guiding the demand of legislative bodies. The greater focus on alternatives and innovations needed for achieving development results should build on the coordination role of the United Nations system.

¹⁰⁰ Lani Shamash, Simon Burall and Brendan Whitty, “[Resetting the aid relationship](#)” (London, Involve, 2013).

¹⁰¹ S. Holzapfel, “Boosting or hindering aid effectiveness?”, pp. 29-30.

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

The General Assembly requested the Secretary-General to articulate

"...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".¹⁰²

The General Assembly stressed

"the importance of system-wide strategic planning, implementation, and reporting in order to ensure coherence and integrated support to the implementation of the new Agenda by the United Nations development system".¹⁰³

Summary and conclusion

227. **Managing for achieving outcomes that are of a joint, conjoint and often integrated nature with contributions from various parties across the United Nations system, as well as from external partners, requires a systems mode of operation and hence system-wide planning, programme development, implementation, monitoring and evaluation. Results-based management has not, however, influenced system-wide operations. This has not been the priority of results-based management in organizations, as evidence above shows many of these organizations operate at stage 4 and the focus in mainstreaming has been on coordination and internal coherence within the organizations. This mode of operation also applies to the United Nations Development Assistance Framework - the only system-wide framework operating at country level for planning, monitoring and evaluation. "Delivering as one" has had an effect on working jointly and a greater predisposition for joint programmes, but the focus has been on aligning management and administrative activities and services. Even then, the prevailing evidence points to limited success.**¹⁰⁴

228. **The limited evidence would suggest that a few system-wide initiatives have originated from legislative bodies, such as Youth Swap and the independent system-wide evaluation pilot. There are also joint activities indicative of outreach beyond individual organizations, although not of a system-wide nature. Examples include joint programmes at country level, global programmes and partnerships with external partners, and joint evaluations. There are also a range of inter-agency collaborative efforts. These activities, while indicative of working around a common outcome, are separate, unlinked and non-systematized and often have a sectoral focus. They, nevertheless, provide information and lessons on conditions for success, and a set of structural, systemic and cultural factors that may affect working jointly, with implications for system-wide operations moving forward.**

229. **Based on the range of responses generated on what would enhance system-wide operations the following stand out as significant areas that, when addressed, would enhance the added value of results-based management: (a) the functional and sectoral structure of the United Nations system with implications for fragmentation, duplication and silo operations; (b) the**

¹⁰² See General Assembly resolution 67/226, para. 169.

¹⁰³ See General Assembly resolution 70/1, para. 88.

¹⁰⁴ See Paul Balogun, "The relevance, effectiveness and efficiency of the United Nations Development Assistance Framework (UNDAF) — a report prepared for the United Nations Department of Economic and Social Affairs (2012). Available at www.un.org/esa/coordination/pdf/undaf_report.pdf. See also "Independent evaluation of lessons learned of delivering as one — summary report" (New York, 2012). Available from <https://undg.org/wp-content/uploads/2016/11/summaryreportweb.pdf>.

absence of a broader system-wide policy and strategic framework; (c) the absence of understanding and the need to develop a collective accountability framework responsive to results-based management; (d) the nature of the governance structure of the United Nations system is not responsive to collective impact and accountability; (e) the funding structure of the United Nations system, with implications for multiple governance mechanisms; (f) the evaluation function infrastructure and capacities for coverage of system-wide evaluations of development results, both summative and formative, tied to adaptive management; (g) challenges in support of the United Nations system for strengthening national capacities for results, statistics and evaluation; and (h) national ownership as a driver for system-wide operation. Some of these have been the focus of the dialogue on the long-term positioning of the United Nations system. The quadrennial comprehensive policy review in 2016 included recommendations on addressing some of the constraints. The ongoing reform programme of the Secretary-General is also addressing some of the challenges and constraints and provides an opportunity for the success of results-based management in the United Nations system. New approaches, such as the development of a common chapter in the strategic plans of UNDP, UNFPA, UNICEF and UN-Women and the nexus approach in the area of environmental resources management, represent new directions for systems-wide, integrated and interdependent ways of managing for achieving results.

Main findings

230. A focus on outcomes, which are generally of a conjoint nature with multiple players across sectors, is hypothesized to make the United Nations system organizations develop system-wide strategic planning, programmes, monitoring, results reporting and evaluation. Given the systems context of outcomes, one would expect system-wide operations to involve operations on a thematic, as well as on a multidisciplinary and cross-sectoral, approach.

231. The findings of the review indicated that results-based management has had, as expected, a very limited effect on system-wide operations. Over a 15-year time period, results-based management seems to have been bogged down in getting things right internally and enhancing internal coherence. This can be seen from the findings above, which highlight operations at stage 4. There are a few measures that are being taken and trending towards stage 5, but these are ad hoc, not integrated and trend to be what are described as *walk arounds* for a set of structural, systemic and cultural factors. The following presents details on the findings in two main areas: (a) system-wide strategic framework and planning; and (b) system-wide evaluation. These are two areas for which there is significant information for substantiation. They also have a mutually reinforcing effect for the strategic positioning and value of the United Nations system.

System-wide strategic framework and planning

232. Aspirations for more system-wide strategic approaches to the work of the United Nations system are not new. They have been the subject of several proposals dating back to the late 1970s and, more recently, through the High-level Panel on System-wide Coherence in 2006. It is also important to highlight that the foundation for these system-wide functions existed in the past between 1984 and 1998, in the form of a system-wide planning framework, emphasizing policy orientations for the whole United Nations system, a medium-term plan reflecting the priorities of Member States, and the Secretary-General's priorities and proposals. However, the decision was taken to discontinue the systemic strategic planning process, and to limit it to the Secretariat, in order to give priority to the strengthening of programming and budget processes in the respective entities.¹⁰⁵

¹⁰⁵ JIU/REP/2012/12.

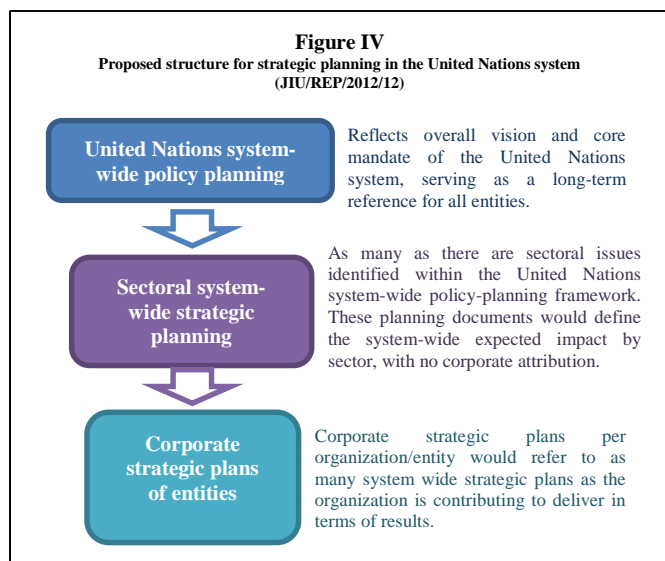
233. In this context, it is also worth recalling the recommendation made in a study on strategic planning in the United Nations system conducted by JIU in 2012 to re-establish such a framework. This study highlighted the need for greater harmonization in strategic planning practices and the development of a system-wide overarching framework that would provide the integrated vision and role of the United Nations system, cascade into system-wide sectoral frameworks and, finally, the corporate strategic plans of entities.

234. The evidence from this review indicates that, to date, such a system-wide strategic framework tied to the key outcomes of operational activities is still missing. There is neither a framework of results to which results-based management might contribute nor a process within which results-based management-derived evidence on outcomes might be considered at system-wide level. The absence of such a system-wide framework or strategic plan, even at the subsectoral level was made most apparent during the pilot of the independent system-wide evaluation mechanism examining the nature of system-wide work on strengthening national capacities for statistics. The absence of well-defined system-wide outcomes presented methodological challenges for system-wide reviews and evaluations.

235. It is conjectured that the replacement of a system-wide planning framework in 1998 by a focus on the development of strategic frameworks for separate entities was overtaken by the complexities of results-based management and accountability for results in such entities between 1999 and 2015. As indicated above, the various organizations of the United Nations system all have strategic planning documents and these are quite well developed. They are, however, not integrated across organizations to yield a system-wide framework. There does exist a Strategic Planning Network, but this has not led to the development of a system-wide framework as the focus of this network has been on sharing good practices for use by individual organizations. However, the good level of development of strategic frameworks and programmes signals the existence of capacity that would be important in the emerging focus on the development of system-wide strategic frameworks, plans and programmes. Most significant in this regard for results-based management is the increasing use of theory of change in developing plans and programmes. This has the potential, when used correctly, to highlight system-wide linkages. It has great importance for system-wide results reporting. As noted above, the use of theory of change needs to be complemented by outcome mapping¹⁰⁶ to enhance the use of both deductive (top-down) and inductive (bottom-up) methodologies, given the complexities of development theory.

236. The review shows that two things have developed, reflecting a move from a focus on single organizations. First, is the wide range of, not system-wide but, joint planning and programme implementation, global partnership programmes, as well as joint evaluation initiated by evaluation offices. Such joint initiatives have been of a sectoral nature in alignment with the functional and sectoral structure of the United Nations system. This is true of joint work among organizations of the United Nations system, as well as joint work with other development partners outside the system for which there are a large number of partnerships. In fact, the evidence suggests more joint work or partnerships between organizations of the United Nations system and development partners that are addressing the same sectors or themes, than within the United Nations system.

237. Though not significant and quite dispersed, efforts to work jointly, however, represent the



¹⁰⁶ See www.betterevaluation.org/en/plan/approach/outcome_mapping.

emergence of a mechanism for more of an outcome focus among organizations and the United Nations system, potentially reflecting a new direction and perhaps, at times, a more determined one towards managing for results. In many ways, they represent the growing understanding and acceptance that each United Nations agency seeking to provide its own results represents nothing more than a failure or refusal to acknowledge the systems operation context of development and that the whole of the sum is greater than its parts. “When you cut an elephant into 17 pieces to manage it better, you don’t get 17 smaller more manageable elephants. You get a dead, chopped-up elephant.”¹⁰⁷ There has not been a systematic assessment of such joint work and global partnership programmes to highlight the success and lessons learned.¹⁰⁸

238. The second is the semblance of system-wide strategic planning or programming around key cross-cutting themes. The one that stands out at system-wide level addressing programmatic issues across agencies is the pilot on the youth swap.¹⁰⁹ This appears to be a well-known operational bottom-up approach that could represent an emergent, incremental and, perhaps, realistic way of addressing system-wide planning, implementation and then evaluation. Given the challenges in developing a broad strategic framework and then selecting priorities, one approach that has a combination of both strategic planning and identifying and addressing subsystem-wide operations in a number of key thematic areas of focus (sectoral and cross-sectoral) might be one constructive way of initiating the process. An alignment of the strategic frameworks of a significant number of entities within the framework of the quadrennial comprehensive policy review, and other progress within entities, would also provide opportunities for greater complementarities among these functions at system-wide level, when relevant and necessary. One notable and significant initiative is the development of common chapters in the strategic planning framework of funds and programmes based in New York, which share the same executive board and have engaged in a collaborative process in preparation for highlighting areas of synergies, complementarities and partnerships among them.

239. The need for a United Nations system-wide strategic framework and planning has been highlighted in addressing the imperatives of the 2030 Agenda and challenges in addressing the complexities and interlinkages of development. Indeed, with the increased recognition of the complexity and interlinkages of development and humanitarian challenges, as reflected in the 2030 Agenda, debates over the strengthening of system-wide functions have re-emerged as critical prerequisites in the successful implementation of the 2030 Agenda. This was well reflected in the dialogue of the Economic and Social Council on the long-term positioning of the United Nations development system, the 2030 Agenda, and the General Assembly resolution on the quadrennial comprehensive policy review adopted in December 2016.¹¹⁰ In the resolution, the General Assembly reaffirmed the importance of results-based management, within and across entities,¹¹¹ putting particular emphasis on the system-wide planning, implementation, monitoring, reporting and evaluation functions of the United Nations development system

240. The implications for system-wide functions are not mere harmonization of terminology or coordination of parallel efforts, but a recognition of the integrated, interdependent and, in particular, multidisciplinary nature of the outcomes of the work of the United Nations system and its collective impact. The 2030 Agenda and its Sustainable Development Goals are recognized as indivisible and interlinked, highlighting the complexity and interconnectedness of global challenges. The Sustainable Development Goals and their targets constitute a network in which linkages are emphasized through targets that refer to multiple goals. Of the 107 targets of the 2030 Agenda, 60 refer explicitly to at least

¹⁰⁷ Quoted by Ali Mostashari in his presentation on systems thinking and dealing with the complexity of development to the Annual American Evaluation Association in 2012.

¹⁰⁸ It is important to note that there was one study on joint programmes by the Development Operations Coordination Office.

¹⁰⁹ It is important to note that the System-wide Action Plan on Gender Equality and the Empowerment of Women is also a cross-cutting mandate, but it is focused on how gender is addressed in United Nations system organizations and not at the programme level.

¹¹⁰ [Resolution 71/243](#).

¹¹¹ Ibid., para. 12.

one other goal than the one to which they belong.¹¹² The indivisible nature of the 2030 Agenda is reflected in the linkages between targets, rather than in the goals themselves, reflecting the multidimensional and cross-sectoral nature of global challenges. This presents an unprecedented departure from previous global agenda, highlighting opportunities for increased relevance and integration. This also presents important challenges in terms of structural reforms, as the United Nations system reflects on its functioning and its capacity to address the 2030 Agenda.

241. The Inspector takes notes of the ongoing efforts by the Secretary-General in response to the mandate requested through the resolution on the quadrennial comprehensive policy review and, in particular, of the system-wide mapping of the functions and capacities of the United Nations development system to implement the 2030 Agenda,¹¹³ which includes mapping thematic strengths and assessing capacities in these areas. This mapping is considered as a good initial step to guide reforms of the system. It has the potential to guide areas for integrating work and for refining the division of labour and the existing gaps to be prioritized with due regard to the comparative added value of the United Nations system relative to other development partners.

242. The development of a system-wide strategic approach should also consider what is described as a nexus approach to deal with the interlinkages among the Sustainable Development Goals. This has been notably demonstrated in the area of resources management among the thematic areas of water, energy and food. The nexus, or linkages, between these three themes in the area of resources management was the subject of growing focus before the adoption of the 2030 Agenda, has been debated in several international conferences and is now the subject of a biennial conference,¹¹⁴ spearheaded by the United Nations University Institute for Integrated Management of Material Fluxes and of Resources.

242. A nexus approach would unpack the Sustainable Development Goals and their targets, and enhance understanding of their linkages. The example provided below highlights and specifies the nature of linkages as dependent, imposing conditions or the reinforcing nature of a goal on another goal. While the existence of linkages might suggest an area in which collaboration and/or integration within the United Nations system may be needed, an analysis of the nature of linkages among goals may suggest the need to consider different types of collaborative approaches, depending on the nature of the links among goals.

243. These ongoing initiatives provide a basis for enhancing system-wide planning with implications for the success of results-based management. They could also provide a framework for system-wide evaluation.

System-wide evaluation of policies and programmes for development results

244. A system-wide evaluation of operational activities would be greatly facilitated when there is a system-wide strategic framework or subsystem-wide frameworks and, consequently, a set of key outcome areas across the United Nations system. The absence of such frameworks posed one of the key challenges for the independent system-wide evaluation pilot in conducting an evaluation against undefined subsystem-wide objectives for the contribution of the United Nations system to strengthening national capacities for statistics.¹¹⁵

¹¹² David Le Blanc, “Towards integration at last? The sustainable development goals as a network of targets”, [DESA Working Paper No. 141 \(New York, Department of Economic and Social Affairs, 2015\). Available at www.un.org/esa/desa/papers/2015/wp141_2015.pdf.](https://www.un.org/esa/desa/papers/2015/wp141_2015.pdf)

¹¹³ See “[System-wide outline of the functions and capacities of the UN Development System](#): consultant’s report” (Dalberg, 2017).

¹¹⁴ The second edition of the biennial Dresden Nexus Conference was held from 17 to 19 May 2017, see www.dresden-nexus-conference.org/2017.

¹¹⁵ JIU/REP/2016/5. The study used outcome harvesting as a methodology to address this shortfall.

245. One of the key challenges of any evaluation by the United Nations system of its contribution to national development outcomes has been the difficulty of making attributions for individual organizations given the integrated nature of outcomes. The current evaluation approach of the United Nations system, of separate individual analyses of effectiveness in conjoint effects or outcomes, not only results in huge transaction costs at country level, but also conceptually affects degrees of freedom¹¹⁶ and raises issues of type 1 versus type 2 errors in the findings of the various United Nations systems evaluations at country level. In other words, it raises concerns about the validity of the separate country evaluations of outcomes conducted by a large number of organizations of the United Nations system. The United Nations Evaluation Group (UNEG) country-led evaluation of South Africa, conducted in 2009, stands as a good example of a valid evaluation.¹¹⁷ However, such an evaluation has never been repeated. The UNEG does not have the capacity for this type of evaluation. The study of South Africa highlighted the fact that decision-making by a multifaceted governing body of the United Nations system posed a major constraint to the effective use of results and enhancing the system-wide evaluation of the contribution of the United Nations system at country level.

246. The United Nations system is now applying contribution analysis, given the difficulties, as well as the inappropriateness, of attribution analysis. Contribution analysis, however, has greater value when joint or system-wide evaluations are conducted. There have been a number of joint evaluations focused on thematic areas. Challenges to joint evaluation include: absence of a framework for mutually or collective accountability and enforcement of agreements made; absence of an integrated governance system across the organizations of the United Nations system for the use of results; absence of an effective backbone support for coordination across entities and in ways that would allow the evaluation offices to focus on the real task of conducting quality evaluations.¹¹⁸

247. Member States have been demanding system-wide evaluations of operational activities since 2000. It is important to note that JIU carries out a substantial number of system-wide reviews and analyses and a few evaluations. Like this review of results-based management, they mainly address functions, management, administration and institutional measures for reform, with a focus on organizational effectiveness. With an understanding of the limitations in capacity of JIU and the evaluation functions of various organizations of the United Nations system that carry out evaluations of operational activities for their respective organizations, the General Assembly, through the Economic and Social Council, commissioned a pilot system-wide evaluation based on an independent system-wide evaluation policy.

248. System-wide evaluation, as a driver of change, serves not only as a basis for bringing organizations around a common outcome area to which they contribute, although in silo mode, it also provides evidence at the system-wide level of relevance, effectiveness, coherence and integrated ways of working in the future. In a context of multiple approaches being sought to enhance system-wide operations, such evaluations need to be increased.

249. This can be done by restructuring the architecture of system-wide and subsystem-wide evaluations, thereby enhancing coverage, while ensuring rigour, credibility and value for decision-making. It is submitted that the architecture for system-wide evaluations should exist at two levels: (a) formative evaluations¹¹⁹ addressing (i) ex ante evaluations to ensure quality at entry, feasibility and added value and (ii) course correction in the process of implementation to enhance success in the context of rapid changes; and (b) summative evaluations for policy direction-setting and accountability, and global lessons, principles and standards.

¹¹⁶ The number of observations less the number of necessary relations among these observations.

¹¹⁷ See “Joint evaluation of the role and contribution of the United Nations system in the Republic of South Africa”. Available at www.unevaluation.org/document/detail/284.

¹¹⁸ JIU/REP/2014/6.

¹¹⁹ Ibid. The value of such a type of evaluation is highlighted in the chapter on the decentralized evaluation function.

250. In this regard, the decision of the Secretary-General to introduce a system-wide evaluation unit in the Executive Office of the Secretary-General is commendable for the role it could play in ex ante and formative evaluations and ensuring the correction needed to enhance the success of development interventions for the 2030 Agenda. This proposal is in the right direction, but it faces many challenges as form precedes function and its location in the Executive Office raises the same set of issues raised by co-located corporate-level evaluation structures in the JIU review of the evaluation function of the United Nations system.¹²⁰ Nevertheless, this JIU review also highlights the importance of management evaluation structures and their role in the context of rapid change and driving for success besides accountability.

251. The following suggestion¹²¹ could be significant in moving forward in system-wide evaluations. It considers the need for system-wide evaluations at various levels and with a coverage broader than that dictated by the 2030 Agenda. It uses the principles of independent system-wide evaluation in leveraging all existing capacities for evaluation in the United Nations system and enhancing the partnership base on integrated and interdependent ways of working in the interests of the sustainability of the evaluation function of the United Nations system. It considers the fast pace of development and the need for success and learning, as opposed to an imbalanced focus on ex post accountabilities. **It is suggested that the Secretary-General should develop a strategic approach for a system-wide evaluation function with due regard to the scope of coverage of the 2030 Agenda, the demands for various types of evaluations (ex ante, formative and summative evaluations) and the associated structural levels to support decision-making for management, policymaking and accountability, and the lessons learned from the pilot independent system-wide evaluations for partnership and the use of all the capacities of the existing evaluation architecture.**

252. In this regard, the following stands out as an immediate-term consideration in the absence of a broad United Nations system-wide strategic framework to guide system-wide evaluation of operational activities for development and responsiveness to the imperatives of the 2030 Agenda.

253. The organizations of the United Nations system should be encouraged to work on a proactive basis with each other, where appropriate and within the framework of the Sustainable Development Goals, to maximize opportunities to identify and agree on common thematic areas in which their mandates mean they contribute to the same outcomes and plans and conduct evaluations in these areas. The independent system-wide evaluation mechanism already piloted in implementing the ISWE policy represents a significant way to maximize the value of such evaluations for system-wide use. The coordination and synthesis can be done by JIU, through the development of a new structure, or by an external institution in way that would ensure quality, credibility, objectivity and utility.

254. *Develop an integrated system-wide evaluation plan.* The plan would consider all types of evaluations of the United Nations system (system-wide, subsystem-wide, inter-agency, joint, single agency and partnership evaluations). This requires a repository of all the evaluations and analyses of the interventions of the United Nations system, as well as the pertinent reforms of the 2030 Agenda. It would require developing a framework of consolidation or synthesis to support policymaking. This would provide a basis for further analysis of the coverage of evaluations in the United Nations system.

255. The imperatives of the 2030 Agenda have major implications for changes in management, administration, functions, systems and integrated ways of offering services. JIU is well known for conducting system-wide evaluations of these areas. Enhancing JIU system-wide work in these areas is an important consideration of the Secretary-General and Member States. A number of key areas of the programme of work of JIU address the 2030 Agenda. **It is suggested that the Office of the Secretary-General coordinates with JIU in the development of their respective programme of work for a**

¹²⁰ Ibid.

¹²¹ This suggestion is based on a concept note being developed by the Inspector on the reform of the evaluation function of the United Nations system in the context of the 2030 Agenda.

balanced approach in system-wide reviews and evaluations of management, administration, and governance functions, as well as of operational activities for development in ways significant for the success of the 2030 Agenda.

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

The General Assembly “affirms the importance of results-based management as an essential element of accountability”¹²²

256. **Summary and conclusion:** it is highlighted under outcome 3 that managing for achieving outcomes that are of a conjoint nature requires system-wide planning, 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 for collective impact - at micro, meso and macrolevels - involving schemes for vertical accountability across levels and horizontal accountability across organizations and partners.

257. The analysis indicates that the United Nations system has not conceptualized or developed a coherent framework for collective accountability across organizations of the United Nations system or with those external to it. There are some emerging measures for collective accountability, as espoused in the financing dialogue now prevalent among many organizations of the United Nations system, and integrated budget development. Collective accountability is difficult to enforce. The review shows that its success rests, however, on a set of conditions for collective impact, including: a common agenda; shared measurement; mutually reinforcing activities; continuous communication; and backbone support. Success also rests on 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. The Department of Economic and Social Affairs has initiated work on conceptualizing collective accountability and this work needs to be advanced.

258. In its resolution 64/259 of 29 March 2010, the General Assembly defined accountability, in operative paragraph 8, as the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception. Accountability includes achieving objectives and high-quality results in a timely and cost effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.

259. In developing the high-impact model for assessing results-based management (JIU/NOTE/2017/1), the review team readily found existing the definition of mutual accountability (between provider and beneficiary) but not collective accountability. The former has been the focus of work by the Department of Economic and Social Affairs and the OECD Development Assistance Committee. The study¹²³ eventually defined collective accountability around shared outcomes as the

¹²² See General Assembly resolution 67/226, para. 164.

¹²³ Note that the use of the term “collective accountability” replaced “mutual accountability”, which was defined in the course of the review to go beyond provider and beneficiary in order to reflect accountability for collective impact.

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 it has sought to apply measures and mechanisms to enhance coherence, alignment a collective capacity development in the attainment of conjoint or common outcomes. Attribution of the outcome achieved is to all parties in a conjoint manner.

260. Taking into consideration the elements of the results framework and hierarchies and the complexities in managing for achieving results, the review presented an analysis which highlights the various levels and types of accountabilities associated with the results framework in the United Nations system. These include a multifaceted system for:

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

261. The table 1 of the present report highlights various types of accountabilities, reflecting a complex network that is required for results-based management in the context of the United Nations system. It also identifies, on a preliminary basis, the various accountability arrangements and mechanisms in the United Nations system for providing the means of verification for these different levels of accountability. The last column seeks to identify the nature of the governing bodies in and outside the United Nations system. The information is illustrative and not exhaustive. It leaves open the question of how the various parts of the United Nations accountability system could be better interlinked.

262. The present report does not offer a solution as this is a question for a more comprehensive study. However, the review sought to understand factors that affect success in joint work and systems, pilots and partnerships. The limited evidence from the review suggests that success hinges extensively on a set of conditions very similar to those identified in the existing literature as the five conditions of collective impact.

263. In addition, a number of other factors stand out and they are tied to a defined value system and ethos: trust and respect among the parties; integrity; self-accountability, as opposed to an externally direct accountability ethos; and respect for professionalism. Collective impact also includes a penchant for innovation and measured risk-taking as part of a culture of results, as outlined above. These factors highlight an

Table 3
The five conditions of collective impact¹²⁴

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 actions that have been agreed
Shared measurement	Collecting data and measuring results consistently across all participants ensure 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, ensure mutual objectives and create common motivation
Backbone support	Creating and managing collective impact requires a separate organization with staff and a specific set of skills to serve as the backbone for the entire initiative and to coordinate participating organizations and agencies

¹²⁴ John Kania and Mark Kramer, "Collective impact", *Stanford Social Innovation Review* (winter, 2011). Available at https://ssir.org/images/articles/2011_WI_Feature_Kania.pdf.

accountability system that is self-directed, building on an internal locus of control and a culture of learning for advancement. This is further elaborated under the section on the culture of results and leadership.

264. 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 the 2030 Agenda.¹²⁵ This and other studies are important in leading a dialogue and in the United Nations re-examining its definition of accountability; the nature of the existing structures for accountability; the value of collective accountability; the nature of legal arrangements and factors governing compliance; and considering in a more systematic fashion appropriate modalities for collective accountability. Mechanisms such as the high-level political forum on sustainable development, as well as 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 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 2030 Agenda.

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

265. **Results-based management will have value in the current context when it is appropriately applied in an intellectually honest manner:** it is becoming clear that solutions to the major problems of our time require a radical shift in our perceptions, thinking and values. Post-normal times (characterized by complexity, chaos and contradictions), post-normal science (characterized by uncertainties, systems thinking, alternative perspectives, unknown unknowns, and a lack of understanding of self-organizing patterns and processes), and the human-centred economy are conceptions that we need to take into consideration to define a new role for effective management. It is stated that managing the transition from the knowledge economy (mainly dominated by the use of analytical skills) to the human-centred economy (mainly dominated by the use of creativity, character and passion) requires visionary leadership, a wide range of partnerships, and developing new and more comprehensive, flexible, innovative models of management and ways of learning and engagement.¹²⁶

266. The adoption of results-based management has to be part of the solution and be aligned with the continuously changing world of the present and the future. The review highlights how the results-based management philosophy and principles, when appropriately applied and tied to an understanding of complexities and complications in development, could provide a real opportunity for the United Nations system to meet the new imperatives of our changing world, as well as the demands for accountability, learning, change and knowledge production, which are all critical for our changing times. It is true that the results principles do present many challenges for implementation, but it is not that such challenges cannot be managed with flexibility by the human mind and made to work taking what is best and adding complementary measures and methods from other management sciences.

¹²⁵ See www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-accountability-review.pdf.

¹²⁶ 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

267. **Putting the parts together: the functional structure of the United Nations system predisposes it to a silo focus and mindset, as opposed to favouring multidisciplinary approaches that are often required to achieve outcomes as reflected in the established interlinkages among Sustainable Development Goals and targets.** Having been established as functional entities, organizations of the United Nations system do not have a strong culture of working together. Organizations tend to see themselves as distinct from each other and to only cooperate with the ones that have a similar mandate and/or thematic focus. Some organizations reported, in the context of this review, a greater tendency to collaborate and engage more in partnerships with actors outside the United Nations system.

268. **The 2030 Agenda and a multidisciplinary approach:** achieving outcomes that support the 2030 Agenda calls for multidisciplinary and cross-sectoral ways of working, reflecting the inherent interlinkages that exist among global challenges. Increasingly, organizations of the United Nations system acknowledge the importance of working together within and across sectors and are trying to overcome this issue, as illustrated in the various existing system-wide initiatives, or through new initiatives driven by the adoption of the 2030 Agenda. This will require, however, a mindset focused more on the real reasons for the existence of the United Nations system as a whole than on self-preservation. Our ability to conquer and manage has been to break up the parts. Our current global survival depends on putting the parts together and seeing the whole and acting on the whole. It takes active and visionary leadership changes in the outlook and mindset among all staff and managers. This is part of the focus of the reforms of the Secretary-General. The SDG lab initiated by the Director-General of the United Nations Office at Geneva. Which was launched in Geneva in June 2017 presents an excellent opportunity for multi-disciplinary, multi-sector and multi-stakeholder engagement in addressing the demands of the SDGs. The role of universities in enhancing multiple disciplinary studies is an important contribution in the type of graduates it produces to carry out such work.

269. **The role of national Governments:** another hypothesis for putting the United Nations system to work together is to call on national Governments to take a stronger leadership role in driving coherence and integration in the work of the United Nations system, given the inefficiencies in the work of the United Nations system in countries. The challenge is that Governments are also structured along sectoral lines in ministries. How well the 2030 Agenda is enhancing how Governments break such silos is yet to be determined. It should form part of the reporting of countries in the high-level political forum on sustainable development. Further elaboration on this topic is in the section below.

270. **The extreme reliance on extrabudgetary funding, and the power dynamics associated with such funding, reinforce the structural siloes and associated mindset.** The obstacles in working together related to the structural setting of the United Nations system are reinforced by the important level of reliance on non-core funding. Many organizations of the United Nations system, and particularly funds and programmes, are fully reliant on non-core funding for both their functioning (administration and personnel), as well as for the delivery of their mandates (substantive work). The significant level of earmarking of these funds, coupled with the dependence of the organizations on these funds, have yielded unhealthy competition among them. In addition, joint financing mechanisms have not generated the expected results, as only 6 per cent of non-core earmarked funding is delivered jointly by multiple organizations of the United Nations system.¹²⁷

271. **Governance and global leadership role of the United Nations system: the engagement with multiple actors for funding subjects the United Nations system to various forms of external governance frameworks and their different reporting requirements, limiting, to some extent, the integrity of its existing governance structures and thus its leadership role.** The vast number of partnerships and collaboration with external bodies (bilateral donor agencies and the increasing number of non-State actors) providing financing have led the organizations of the United Nations system to operate under a vast range of accountability and governance systems that, at times, operate outside the

¹²⁷ https://www.un.org/ecosoc/sites/www.un.org/ecosoc/files/files/en/qcpr/sg-report-dalberg_unds-outline-of-functions-and-capacities-june-2017.pdf.

United Nations intergovernmental system. Managing this complex labyrinth of separate accountabilities and reporting and governance systems is a challenge for any organization. A global governance structure with reporting lines principally flowing towards major funders and investors appears to have emerged. In this context, accountability is more focused on the multiple providers of funds, and is seldom focused on the beneficiaries. This structure of accountability presents risks to the global leadership role of the organizations of the United Nations system and limits their credibility as significant players in development. That the United Nations system plays a role to enhance national capacities for evaluation and governance in countries is an important consideration in this regard.

272. Absence of a United Nations system governance structure to support collective accountability around common outcomes across the various governing bodies and functions of the organizations of the United Nations system: this has been the focus of the dialogue on the long-term positioning of the United Nations system, addressing function, form and governance, and much has been said about it. In paragraph 46 (a) of resolution 71/243, the General Assembly calls for governing bodies to work together. In the resolution, the General assembly seeks to be realistic and takes into consideration the role of bodies such as the Economic and Social Council. For the effective role of governing bodies to support collective impact and accountability, the resolution is another ‘walk around’ that needs to be made more robust and functional so that the proposed joint board meetings are not only about discussing issues with cross-cutting impact, but actually using information to provide oversight on joint outcome areas, as well as making decisions on strategic plans and linking them for system-wide value. The segment on governance in the dialogue of the Economic and Social Council on the long-term positioning of the United Nations system in the context of the post-2015 development agenda addresses the role of existing governing bodies in providing strategic direction and oversight of operational activities for development in the context of non-core funding and multiple other actors. It also highlights the role of the executive board in enhancing collaboration for system-wide, horizontal governance to enhance system-wide planning and strategic decision-making.

273. While it is important to address the issues noted above, there is also a need for organizations of the United Nations system to begin to reflect on a different business model that could accommodate diverse funders, sometimes non-State actors, on which the United Nations system and organizations have become reliant and to establish appropriate and separate lines of partnerships and accountabilities with a clear focus on development results. There is a need for a comprehensive analysis of the existing collaboration and partnership mechanism, the accountability systems that exist and those required, and the governance structure for the United Nations system, as well as its leadership role in global governance.

274. Results-based management, the 2030 Agenda and transformative changes: it has been noted above that results-based management echoes the imperatives of the 2030 Agenda and that the latter is a game changer and provides an opportunity for results-based management. The ongoing reforms to address the positioning of the United Nations system in the context of the 2030 Agenda, and making it fit for purpose, all provide advantages for addressing the structural and systemic constraints highlighted in the review. Addressing structures, systems and governance are important as they provide the enabling context for change. Likewise, enhancing the learning organization, critical inquiry and the associated role of knowledge worker, possessing both analytic knowledge and skills, but also values such as creativity, character, passion and collaboration that cannot be programmed into a computer, are equally important. These are important for achieving transformational change.

275. Transformative change forms part of the systems approach of the 2030 Agenda, attending equally to the hearts and minds of the people involved in the change process, and the human behaviours and social systems and structures in which they live. This type of change, engaging hearts and deep aspirations, helps to activate the power of collective purpose, while lowering the barriers that divide, inviting all to express greater compassion, trust and care for each other. It involves radical breakthroughs in paradigms, beliefs and behaviours as the United Nations seeks to address systems operations, and interdisciplinary ways of working and relating. As noted by Dov Seidman, in the current

context in which technology and globalization are significantly transforming work and our world, our human qualities will set us apart from machines and make organizations superior.¹²⁸

276. The review highlights the importance of removing the external locus of control of organizations and enhancing the development of an incentive system that is less hierarchical and more collaborative and trusting among staff, managers and governing bodies. It also highlights the importance of giving focus to the hegemonic values and mindset of staff as part of an ongoing agenda for reform and making staff an integral part of the process of the adoption and adaptation of results-based management. Paraphrasing Mahatma Gandhi,¹²⁹ staff must be empowered to be the change we want to see happen. The review highlights weaknesses in addressing behavioural aspects of the adoption of results-based management. The United Nations system needs to pay attention to the dimensions that make a difference for sustainability. They should not be minimized. To paraphrase Albert Einstein, we cannot solve problems by the same level of thinking that created them.

277. **Role of strategic leadership (senior management and Member States):** Results-based management has no beginning and no end. The experience to date is that organizations do not finish mainstreaming results-based management. They are in a constant cycle of development and reform driven by a need to respond to the concerns and priorities of Member States, which, at times, depart from the real value and opportunities of results-based management. These were consistent messages throughout the review. For many, the underlying motives of Member States are not about managing for achieving outcomes and development results, with the learning and change process involved in this, but on managing for the effectiveness of activities tied to funds. The primary incentive in the mainstreaming of results-based management has been instead to strengthen the capacity of organizations to demonstrate and report upon results rather than to foster better informed internal management decision-making. Given the political agenda around 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.

278. Results-based management requires a vision and end goal. Without a goal or destination in mind, *it doesn't matter which way you go*.¹³⁰ The review highlights the important role that executive heads of organizations can play in exercising greater power in defining the strategy for adapting results-based management to organizations, the change management involved and the nature of accountability, and partnerships for managing for achieving results at outcome level and beyond. How to exercise strategic leadership and respond in a balanced manner to the demands of Member States and to the demands for managing for achieving results are important tasks for the United Nations leadership in moving forward. The same applies to donor Member States, which, in aspiring for generativity and self-actualization¹³¹ for global development, need to perform a balancing act and have a better understanding that power asymmetries, which can undermine policy effectiveness, and an unequal distribution of power in the policy arena can lead to exclusion, capture and clientelism. The immediate need for coordination in the rising number of external assessments can only enhance efficiency and lead to outcomes that are mutually beneficial.

279. **Results-based management and national capacities for results, and results-based management and evaluation:** reference is made to the importance for sustainability of national capacities for results generation and management and for evaluation. Reference is also made to the mutual accountability of providers and beneficiaries as part of the collective accountability framework of results-based management. This was not studied and thus not elaborated on in the present report. For

¹²⁸ Dov Seidman, "From the knowledge economy to the human economy", *Harvard Business Review*, 12 November 2014. Available at <https://hbr.org/2014/11/from-the-knowledge-economy-to-the-human-economy>.

¹²⁹ The actual quotation from Gandhi is "You must be the change you wish to see in the world".

¹³⁰ Lewis Carroll, *Alice's Adventures in Wonderland* (MacMillan and Co. Limited, London, 1928).

¹³¹ Generativity and self-actualization are two advanced stages of human motivation and development in Abraham Maslow's Hierarchy of Needs; *A Theory of Human Motivation*, 1943. Originally published in *Psychological Review*, 50, 370-396.

many, the way forward in addressing the challenges associated with reporting on outcomes is to assume that the evidence at outcome and impact levels should come from State Governments at country level. Yet, these United Nations outcomes are hardly ever developed with the involvement of Governments. Government data systems do not even address national priorities since these are tied to global outcome areas and, in general, absorb national capacities, leaving little room for national priorities. The United Nations system contributes to this business of knowledge extraction for external use which does not strengthen national knowledge systems nor enhance the value and culture for use of evidence for development.

280. In a related fashion, the aspiration has been to enhance national capacities for results-based management, statistics and evaluation. Member States have established a resolution on strengthening national capacity for evaluation.¹³² They also commissioned an evaluation of the contribution of the United Nations system to strengthening national capacities for data collection and analysis. The evidence from two JIU studies¹³³ indicates that, while the United Nations system has made efforts in the latter two areas, these fall short of having a real sustainable value for countries.

281. 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 JIU study on the evaluation function in the United Nations system, as well as the meta-evaluation of the evaluations of the United Nations Development Assistance Framework,¹³⁴ highlight the plethora of evaluations that are conducted by the organizations of the United Nations system and make recommendations for coherence and collaboration among such organizations. For any one country, these include: country-level evaluations; global and regional evaluations conducted separately by corporate, central evaluation units; decentralized evaluations conducted by management units and country offices; and evaluations conducted in response to donor requests as part of awarding non-core financing. Such an approach, besides being inefficient, does not yield technically valid information.

282. There is clearly an opportunity for the United Nations system to play a leadership role in collaboration on evaluation at country level and to link this in significant ways with (a) the evaluation of the United Nations Development Assistance Framework, the analysis of which shows disconnect with all the other ongoing United Nations system evaluations in countries,¹³⁵ and with (b) enhancing national capacity for evaluation in real time and context. For the African continent, this would respond to the aspirations for a rebirth, restoration, reclamation and responsibilities for leadership in the evaluation function of Africa.¹³⁶

283. **United Nations reform and the strategy of retrofitting versus re-engineering:** the analysis indicates that the implicit United Nations reform strategy is about retrofitting and not re-engineering United Nations systems. How to make the United Nations work like a system when it was designed to do this is the challenge that has faced results-based management and is now facing the United Nations reform agenda. One can now observe an approach emerging that allows for many initiatives and tactical measures to develop. The same applies to the vast range of initiatives supporting results-based management that have recently been started or piloted and have great import for reforms. These system-wide and individual organizational efforts are important. However, they need to be supported.

284. They need to be compiled, monitored, and continuously reviewed and assessed, not only for value, but also for linkages and symbiotic relations with other ongoing initiatives. A backbone support

¹³² Resolution 69/237: "Capacity building for the evaluation of development activities at the country level"

¹³³ JIU/REP/2016/5 and JIU/REP/2014/6.

¹³⁴ JIU/REP/2016/6.

¹³⁵ Ibid.

¹³⁶ Sukai Prom-Jackson, "Rebirth, restoration, reclamation, and responsibilities of the evaluation function of Africa", *eValuation Matters, Quarterly Knowledge Publication of the African Development Bank*, vol. 2, No. 3 (September 2013), pp. 72-81.

function should be established to carry this out, including the dissemination and coordination of actions across agencies. The suggestion made above highlights the need for a mechanism or evaluation unit, to play a dynamic, leadership and strategic management role for ex ante evaluation, for the assessment or appraisal of the quality on entry of pilots and interventions and for process and formative evaluation to enhance success in the course of implementation, including assessment of ongoing and inter-agency system-wide pilots and initiatives. This calls for new approaches in evaluation as a discipline of critical inquiry, applying in opportunistic ways deductive, inductive and abductive logic and other forms of reasoning tied to an effective knowledge management system.

285. These initiatives could be appreciated within a larger strategic and coherent system-wide framework. The quotation associated with Sun Tzu is quite apt in this case - “Strategy without tactics is the slowest route to victory. Tactics without strategy is the noise before defeat.”¹³⁷ This highlights the fact that concurrent with the range of diverse activities is the need to direct enough effort to addressing the larger strategic frameworks and priorities that provide the umbrella for appreciating the various activities and giving them measured direction.

286. **Partnerships and leveraging the comparative added value of the United Nations system for achieving outcomes:** outcomes, as noted above, are generally of a conjoint nature and are described as a partnership proposition as they generally require many players for their achievement. Staff of the United Nations system have thus argued that they cannot be held accountable for outcomes, as these are beyond their control. They should be held accountable for outputs. This is accepted. Yet, in managing for development results and achieving outcomes or changes in the conditions and lives of beneficiaries, there is also responsibility for working with others, in their sphere of influence or control, to achieve outcomes.

287. 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 in supporting the achievement of results beyond outputs by bringing all partners together in order 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 in leveraging its comparative added value for coordination and consensus-building at the global and country level as the trusted partner of Governments, is yet to be fully developed or reactivated. This role needs to be further understood and enhanced in the current context of managing for results.

288. On the contrary, the evidence suggests that, instead of playing this leadership role, there is a greater tendency for the organizations of the United Nations system to use opportunities for partnerships in order to mobilize financial resources. There is limited interest in the role of coordinator and this is tied to the fact that there are typically no resources for this role. When resources are available, evaluating the nature of soft assistance of this type is difficult to carry out with credibility, especially in a context in which quick numbers are more respected than qualitative information. Recent studies also highlight a form of reluctance from donor countries to finance areas of soft assistance,¹³⁸ and gaps in the level of funding of inter-agency work, and pooled funding mechanisms.¹³⁹ Only 6 per cent of non-core earmarked funding is delivered jointly by multiple organizations of the United Nations development system.¹⁴⁰

289. The comparative added value of the United Nations system, at both global and national levels (based on universal presence and its role as the trusted partner of Governments), for coordination, advocacy, consensus-building and for addressing politically sensitive issues has been highlighted in many documents. More work needs to be done to highlight the value of this role, ensuring that resources are provided and that the skill sets that are required are developed.

¹³⁷ Attributed to [Sun Tzu](#) in the *Art of War*.

¹³⁸ S. Holzapfel, “Boosting or hindering aid effectiveness?”.

¹³⁹ See “[System-wide outline of the functions and capacities of the UN Development System](#): consultant’s report”.

¹⁴⁰ https://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-dalberg_unds-outline-of-functions-and-capacities-june-2017.pdf.

Annex I
Results principles 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 the 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

What does management consider in outcome-focused results-based management?

(Adapted from John Mayne, “Results management: can results evidence gain a foothold in the public sector?” in *The Evidence Book: Concepts, Generation and Use of Evidence*, Olaf Rieper, Frans Leeuw and Tom Ling, eds. (New Brunswick, Transaction Publishers, 2010))

Planning (results-based)

- Establish what is the expected impact and what outcomes would contribute to this impact;
- Know and question the theory of change behind the programme, the evidence for it and the risks involved;
- Set meaningful expectations for the results chain, both in terms of performance indicators and theory (outputs, outcomes/impacts);
- Determine from the theory of change which other partners and actors are needed to achieve the outcomes and an analysis of their comparative added values, and establish a plan and memorandum of understanding, or other mechanism, for coordination, collaboration or partnership, as appropriate;
- Determine the activities to be carried out and the resources required (i.e. inputs) for both outputs and outcomes (which might include coordination advocacy, partnerships, etc.);
- Determine how resources will be provided and how partnerships and transactions will be conducted;
- Develop a strategy to assess key outputs and progress towards outcomes through ongoing monitoring (periodic formative evaluations and other analytic studies);
- Develop a strategy for summative evaluations and partnerships to carry them out;
- Develop a plan for reporting to key stakeholders.

Delivery

- Attention to ongoing delivery — managing resources and activities;
- Holding joint meetings with partners associated with the outputs, as well as the outcomes.

Monitoring, analysis and evaluation — single-loop and double-loop learning

- Measure the resources used, workloads, activities undertaken and outputs delivered;
- Measure and analyse progress towards outcomes, as well as actual outcomes/impact in the light of expectations (this could be done in collaboration with other actors that contribute to the outcomes);
- Track other influencing factors on the outcomes;
- Assess the contribution that the programme is making;
- Undertake evaluations and other research, as needed, to better understand why the outcomes occur and if there are unintended outcomes or consequences;
- Analyse this performance information in the light of the agreed expectations.

Learning and action

Improving delivery

- Modify delivery as required when problems arise or as indicated from monitoring or formative evaluation;

- Use, on an ongoing basis, performance information to improve delivery;
- Use information from evaluations to make strategic decisions in pertinent areas of management.

Improving design

- Use, on a periodic basis, the performance information to improve programme design, relevance and effectiveness;
- Modify the accepted theory of change and the assessment of risk, as required.

Improving measurement strategy

- Review, on a periodic basis, the performance expectations and measurement strategy for continued relevance and cost, and how the performance information is being used.

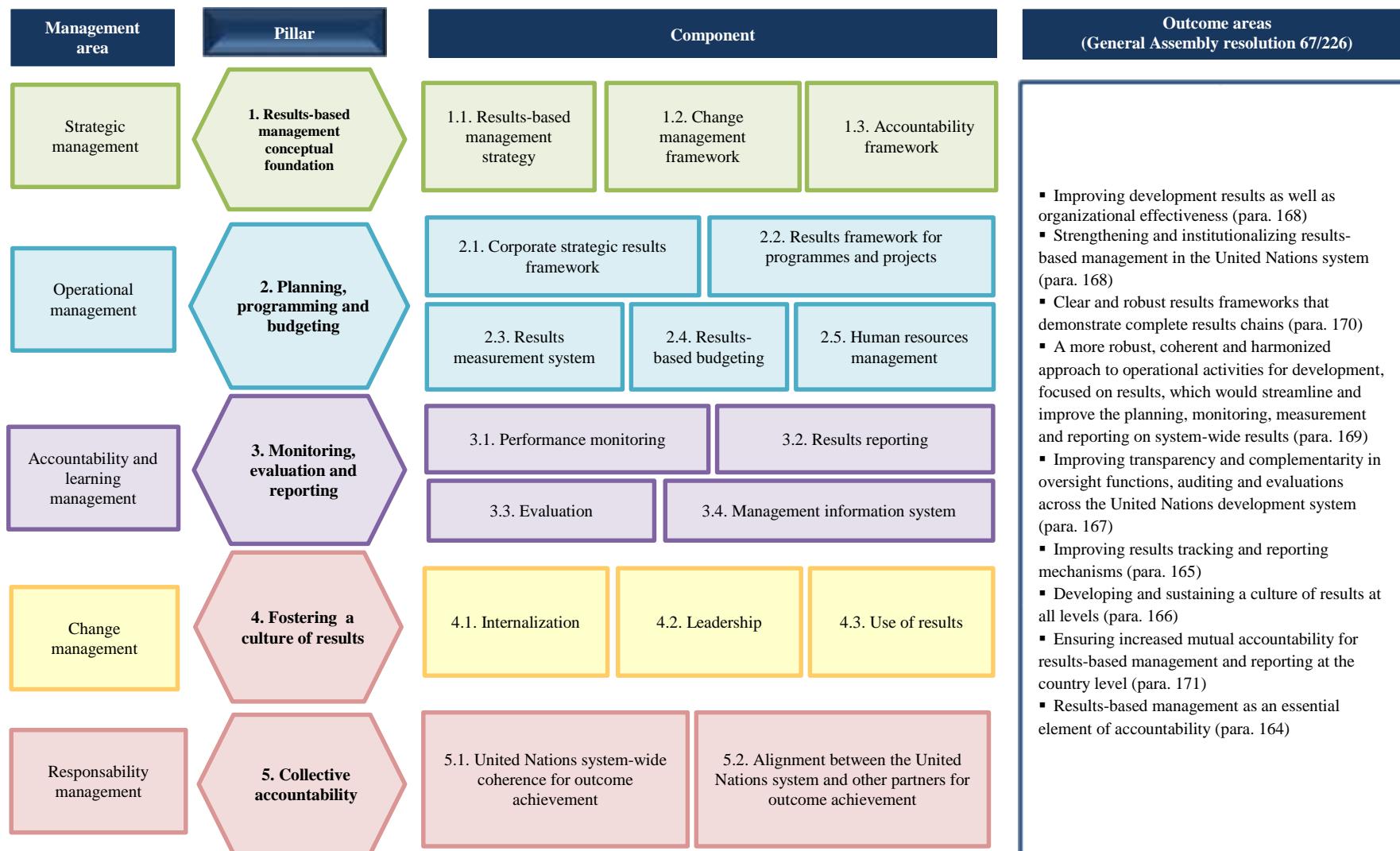
Annex III

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

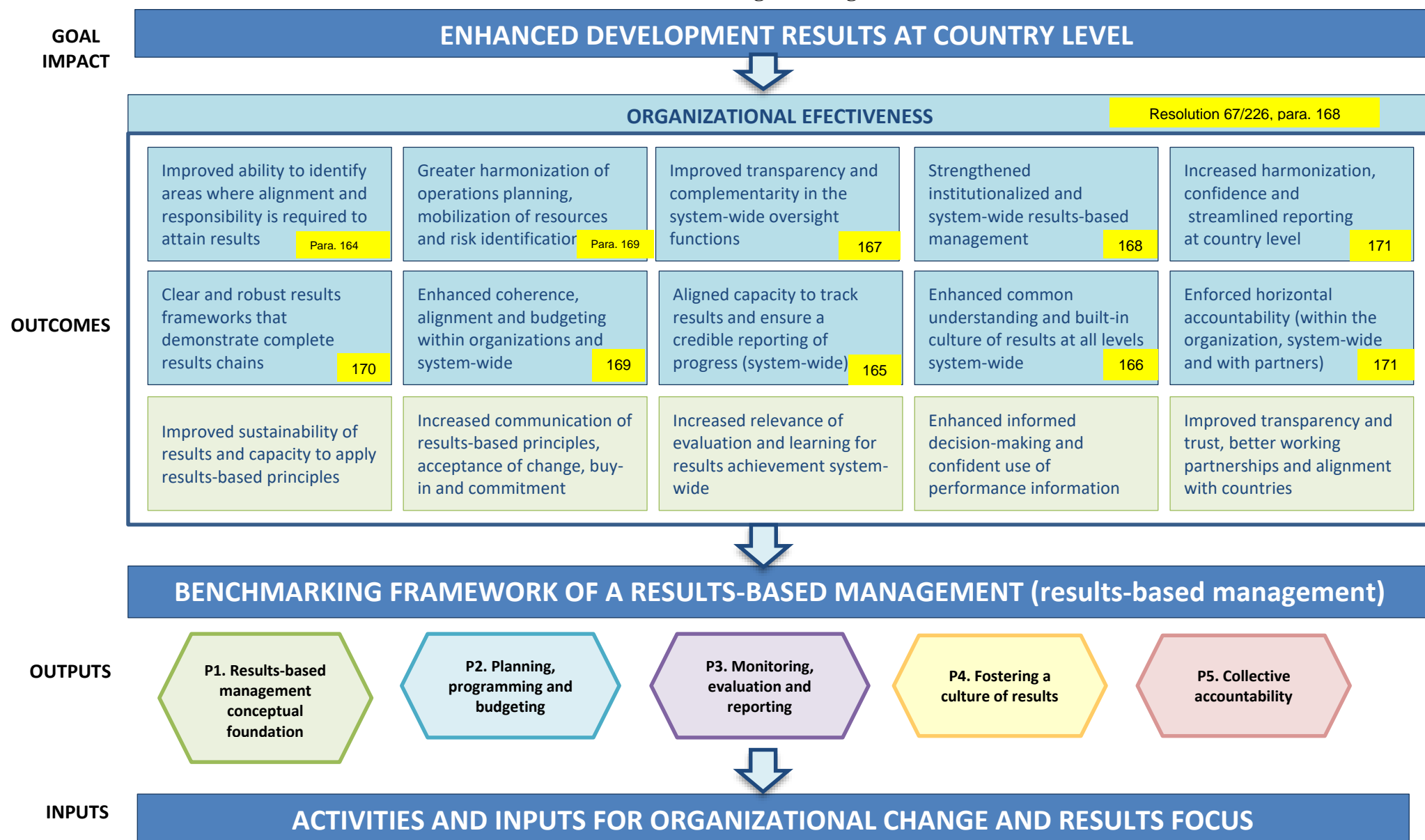
Organizational effectiveness criteria and outcome statement used in the review	Outcome areas identified in the quadrennial comprehensive policy review (General Assembly resolution 67/226)
<p>Transparency, credibility and use Improved information on results and its enhanced role in supporting effective 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. <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 entities 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

Benchmarking framework for the results-based management system



Annex V
Model of results-based management logic




Annex VI

Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact		United Nations and its funds and programmes*															Specialized agencies and IAEA														
			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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	For information		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>		
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.