Results-Based Management in the United Nations Development System

A report prepared for the United Nations Department of Economic and Social Affairs for the 2016 Quadrennial Comprehensive Policy Review

Angela Bester
Independent Expert

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Acknowledgement

List of acronyms

DaO	Delivering as One
DESA	United Nations Department of Economic and Social Affairs
ECOSOC	Economic and Social Council
FAO	Food and Agriculture Organization of the United Nations
GA	General Assembly
IADGs	Internationally agreed development goals
IFAD	International Fund for Agriculture Development
ILO	International Labour Organization
JIU	Joint Inspection Unit
MDGs	Millennium Development Goals
QCPR	Quadrennial Comprehensive Policy Review
RBM	Results-based management
UN	United Nations
UN-WOMEN	United Nations Entity for Gender Equality and the Empowerment of Women
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDAF	United Nations Development Assistance Framework
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEG	United Nations Evaluation Group
UNICEF	United Nations Children's Fund
WFP	World Food Programme
WHO	World Health Organization

Glossary of terms

Activities	Actions taken or work done, using the inputs to produce outputs.
Attribution	The ascription of a causal link between observed (or expected to be observed) changes and a specific intervention. Attribution refers to that which is to be credited for the observed changes or results achieved. It represents the extent to which observed development effects can be attributed to a specific intervention or to the performance of one or more partner taking account of other interventions, (anticipated or unanticipated) confounding factors, or external shocks.
Evaluation	The systematic and objective assessment of an on-going or completed project, programme or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, development efficiency, effectiveness, impact and sustainability. An evaluation should provide information that is credible and useful, enabling the incorporation of lessons learned into the decision–making.
Goal	The higher-order objective to which a development intervention is intended to contribute.
Impact	Positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended.
Indicators	Quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance of a development actor or intervention.
Inputs	Human, financial, technological and information resources used to achieve results.
Outcomes	Describe the intended changes in development conditions resulting from interventions. They can relate to changes in institutional performance. UNDAF outcomes are the collective strategic results for the United Nations system cooperation at country level, intended to support national priorities.
Outputs	Specific goods and services produced by the programme. Outputs can also represent changes in skills or abilities or capacities of individuals or institutions, resulting from the completion of activities within a development intervention within the control of the organization.
Result	The output, outcome or impact (intended or unintended, positive and/or negative) of a development intervention.
Theory of change	Theory of change is a methodology for planning and evaluation, and is a model that explains how a particular intervention leads to intended results and ultimately contributes to intended impacts. Within the evaluation context, a theory of change provides a framework for defining and measuring results.

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Introduction

i.   The Secretary-General of the United Nations was mandated by the General Assembly to submit a comprehensive analysis of the implementation of General Assembly resolution 67/226 on the Quadrennial comprehensive policy review of operational activities of the United Nations development system (UNDS). As part of the comprehensive analysis, the United Nations Department of Economic and Social Affairs (DESA) commissioned an analytical study of progress made by the UNDS in implementing those aspects of GA resolution 67/226 pertaining to results-based management (RBM). In addition to assessing the progress and challenges, the analytical study makes forward-looking recommendations taking into consideration the unfolding 2030 Agenda for Sustainable Development.

ii.   The following key questions guided the review:

(a) What progress has been made with regard to implementing RBM approaches since the 2012 QCPR? Which factors have facilitated progress? Which factors have hindered progress?
(b) What are the key challenges in implementing RBM that should be discussed in the Secretary-General's Report to the General Assembly?
(c) What key lessons have been learned that can inform RBM in the post-2015 era?
(d) What practical recommendations can be made for Member States' consideration in the report of the Secretary-General?

iii.   The review drew on multiple sources of information, namely, surveys conducted by DESA between 2012 and 2015 of Resident Coordinators, programme country governments, Operations Management Teams, and headquarters of UNDS entities; reports and other documents of UNDS entities and other United Nations entities; and Skype interviews with a sample of RBM focal points in UNDS entities.

Key findings

iv.   Entities in the UNDS have adopted RBM as a management strategy, and are at varying stages of maturity in their RBM practices. The UNDS has made progress in strengthening RBM, primarily in their strategic planning practices. Several United Nations entities have taken steps to improve the results frameworks in their strategic plans.

v.   Most United Nations entities use the tools and principles identified in the UNDG RBM Handbook, adapting these to suit their mandate as required. There is room for further harmonization of RBM language across the United Nations system.

vi.   Several UN entities continue to invest in the development of staff capacities in RBM through guidance documents, tools and training, and UNCTs have been able to respond positively in most instances where there were requests from governments for support in strengthening national RBM systems. Capacity development in RBM could be more comprehensive in targeting a wider range of staff, and not only those involved in strategic planning and monitoring and evaluation.

vii.   United Nations country teams (UNCT) have made some effort to ensure compatibility between their RBM systems and RBM systems of programme countries, but not sufficiently so.

This is an area that requires greater attention if there is to be mutual accountability for development results.

viii.   Building a results culture is as much about changing behaviours as it is about improving systems, tools and capacities, and there is still some way to go in building a strong results culture in the UNDS. A few entities within the UNDS have introduced incentives to strengthen a results culture such reports with dashboards and scorecards so that results are easily understood and used to inform decision-making.

Conclusions

ix.   Entities in the UNDS have made progress in adopting results-based approaches in their operational activities for development, especially in improving their results frameworks and investing in the development of staff capacities for RBM. UNDS entities have made a concerted effort to institutionalise a results culture in their organisations, and there is evidence that a results culture is being institutionalised in UNDS entities to varying degrees.

x.   There are however disincentives in the system, notably, pressure from funding partners and governing bodies to attribute outcomes to UNDS entities, when in reality they can only contribute to outcomes. There are headquarters reporting systems that reinforce reporting on lower level outputs and not on outcomes.

xi.   Entities in the UNDS have invested in developing staff capacities in RBM, thus responding to a significant gap identified in the 2012 QCPR. The focus of capacity development has been on programming and planning staff, and those in monitoring and evaluation, and will need to be extended to other categories of staff in order to develop and sustain a results culture.

xii.   The UNDS has not effectively addressed the problem of system-wide reporting at the country level raised in the 2012 QCPR. Annual reporting of the UNDS at country level is not institutionalised, and the divergent understanding of Resident Coordinators and programme countries on annual UNDAF reporting are a source of concern. Weak reporting of UNDAF or system-wide results at country level undermines transparency and mutual accountability for results.

xiii.   The 2030 Agenda for Sustainable Development has implications for the positioning and functions of the UNDS and by extension, for RBM in the UNDS. The scale and complexity of the SDGs will require new and innovative approaches to RBM. The UNDS should be open to testing new and alternative approaches and methodologies to RBM where current ones have not been effective.

Recommendations

xiv.   **Recommendation 1:** The UNDS should build on the progress it has made in implementing RBM since the 2012 QCPR resolution. It should play particular attention to the following:

(a) Entities should strengthen their efforts to develop and sustain a results culture through extending capacity development in RBM beyond programming, planning and monitoring and evaluation staff.

(b) Entities should review their reporting systems to ensure that they are aligned to RBM principles and reinforce a results culture in the organisation.

(c) Entities should continue to explore new and innovative approaches to RBM, and keep abreast of development in the field. The UNDG should review and update its guidance on RBM to reflect 'new' approaches such as 'theory of change'.

xv.   **Recommendation 2:** UNCTs should address the gaps in annual reporting on the UNDAF. The information provided in annual UNDAF reports should reflect progress made towards attaining UNDAF results based on accurate reliable information, and importantly, should contain information on financial resources that have been mobilised and their expenditure. Annual UNDAF reports should be subjected to interrogation by national partners and used to inform subsequent annual workplans. They should be the basis for dialogue between the UNDS at country level and national partners, and be readily accessible to citizens in programme countries.

xvi.   **Recommendation 3:** The 2030 Agenda for Sustainable Development is a universal and integrated agenda and this has implications for how RBM is conceptualised and implemented by both, governments and the UN development system at country, regional and global levels. At the level of the UNDS as a system, it will require a significant investment in an agreed coherent system-wide approach to planning, budgeting, managing and reporting on results. The large number and complexity of targets in the SDGs has the potential to reinforce existing siloes and deepen coordination challenges. Having more shared results and common indicators across strategic plans of entities would greatly benefit the quality of reporting, as well as streamline it.

xvii.   **Recommendation 4:** With the strengthened capacities and resources in place, the UN development system is uniquely placed to support governments' efforts towards the development of national results frameworks for the SDGs, strengthening national statistics systems, and improving the quality of data and reporting. United Nations entities and programme countries will need the capacity to use new and existing technologies for real-time monitoring, and to extract and analyze large volumes of data from multiple sources.

1 Introduction

1.1 Background and purpose

1.   Member States, including programme countries, demand that the United Nations development system demonstrates its value and contribution to development results. Results-based management is an important strategy for the United Nations development system in planning, managing, monitoring, reporting and accounting for its contribution to the achievement of the Millennium Development Goals and internationally agreed development goals. General Assembly resolution 67/226 affirmed the importance of results-based management (RBM) and called on the United Nations development system (UNDS) to strengthen and institutionalise results-based management; develop and sustain a results culture; strengthen mutual accountability for results at country level; and improved harmonisation of results reporting at the system-wide level and entity level.

2.   This report serves as an analytical input to the Secretary-General's 2016 Report on the implementation of GA resolution 67/226 on the Quadrennial Comprehensive Policy Review (QCPR). It seeks to:
> i) review progress and challenges with the implementation of resolution 67/226 with regard to RBM; and
> ii) make forward-looking recommendations for consideration in the Secretary-General's Report, taking into account the 2030 Agenda for Sustainable Development.

1.2 Scope and Methodology

3.   The scope of the paper is on operational activities for development. These are defined as "....*those activities of the United Nations development system entities which promote the sustainable development and welfare of developing countries and countries in transition. They cover both longer-term development-related activities as well as those with a humanitarian – assistance focus and relate to the work of those United Nations fund, programmes, specialized agencies, departments and offices which have a specific mandate in this regard.*"[1]

4.   The following key questions guided the review:
> (e) What progress has been made with regard to implementing RBM approaches since the 2012 QCPR? Which factors have facilitated progress? Which factors have hindered progress?
> (f) What are the key challenges in implementing RBM that should be discussed in the Secretary-General's Report to the General Assembly?
> (g) What key lessons have been learned that can inform RBM in the post-2015 era?
> (h) What practical recommendations can be made for Member States' consideration in the report of the Secretary-General?

5.   The review drew on multiple sources of data, namely, semi-structured interviews with a sample of officials from programmes, funds and specialised agencies; the annual QCPR surveys conducted between 2012 and 2015; documents (reports, policy documents, guidance notes) emanating from United Nations entities and the United Nations Development Group (UNDG); and other literature on capacity development. The list of documents consulted is shown in Annex A.

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[1] United Nations (2012), *Report of Secretary-General, Analysis of funding of operational activities for development of the United Nations system for the year 2010,* p51.

6.   As mandated by GA resolution 67/226, UNDESA developed a framework for monitoring progress on the implementation of the resolution. The QCPR monitoring framework sets out indicators against which progress is to be monitored. The data for several indicators in the framework is collected through the DESA surveys of Resident Coordination, programme country governments, UN Agencies headquarters, and Operations Management Teams, as well as the new UNDG Information Management System. The number of respondents and response rates for each of the DESA surveys in 2015 are as follows:

Category	Number of survey respondents	Response rate
Resident Coordinators	116	89%
Programme country Governments	129	87%
Operations Management Teams	119	92%
UN Agencies Headquarters	25[2]	97%

7.   Of the countries that responded to the survey of programme country Governments, 46 were Delivering as One (DaO) countries (out of 50 or 92%), and 86 were non-DaO countries[3]. The response rates from the regions were:
• Africa region: 93%;
• Latin America and Carribean region: 91%;
• Asia-Pacific Region: 86%;
• Europe and Commonwealth of Independent State: 82%; and
• Arab States: 65%

8.   Officials consulted were from the Food and Agricultural Organization (FAO), United Nations Development Programme (UNDP), United Nations Environment Programme (UNEP), United Nations Population Fund (UNFPA), United Nations Children's Fund (UNICEF), United Nations entity for Gender Equality and Empowerment of Women (UN Women), World Food Programme (WFP) and World Health Organization (WHO). The list of officials interviewed is shown in Annex B.

9.   GA resolution 67/226 requested the Secretary-General to review RBM and system-wide reporting, in consultation with the Joint Inspection Unit and Member States (Op 172). The JIU developed a comprehensive framework for reviewing results-based management in the United Nations, and sent a detailed survey to a sample of United Nations entities for a self-assessment. The review was in progress at the time of preparing this background paper. The report of the JIU is expected to feed into the 2016 Secretary-General's Report on implementation of the Quadrennial Comprehensive Policy Review. The JIU report and this background paper should be seen as complementary.

10.   The remainder of the report is structured as follows:
Section 2 discusses the policy and QCPR mandates relevant to RBM.
Section 3 reviews the progress made by the United Nations development system in implementing the mandates set out in General Assembly resolution 67/226.
Section 4 discusses the key challenges in implementing the RBM mandates and identifies lessons learnt that can inform and enhance the United Nations' practice of RBM.

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[2] Calculated as a proportion of UN operational activities for development, by volume of funding based on 2014 expenditure data

[3] The UNDG definition of DaO has been used in this report; that is "countries, which have requested the UN development system to adopt the 'Delivering as One' approach in their countries"

Section 5 discusses the implications of the 2030 Agenda for RBM.
Section 6 draws conclusions and makes recommendations for the implementation of the QCPR mandates in the area of RBM.

2 Results-based management: Policy and mandates

2.1 Historical overview

11.   The United Nations Development Group defines RBM as "…. *a management strategy by which all actors, contributing directly or indirectly to achieving a set of results, ensure that their processes, products and services contribute to the achievement of desired results (outputs, outcomes and higher level goals or impact). The actors in turn use the information and evidence on actual results to inform decision-making on the design, resourcing and delivery of programmes and activities as well as for accountability and reporting.*"[4]

12.   RBM has been part of the United Nations reform agenda since the late 1990s. The reform agenda sought to achieve coherence across the United Nations system on policy and operational matters, strengthen accountability, and improve the impact of the United Nations. A strong focus on results underpinned these reforms, and entities within the United Nations development system were expected to shift their focus from inputs (resources) and activities, to focusing on the results to be achieved through their interventions. This emphasis on results was in a large part influenced by the funding pressures and demands from contributor countries that the United Nations should improve its efficiency and effectiveness. The focus on results is part of the agenda on aid effectiveness and development effectiveness. The Millennium Development Goals (MDGs) in 2000 focused attention on results to be achieved, and the Paris Declaration of Aid Effectiveness (2001), the Accra Agenda for Action (2008), and more recently, the Busan Global Partnership for Effective Development Cooperation (2011) reaffirmed the focus on development results.

13.   Starting out as results-based budgeting, RBM in the United Nations has evolved into an overarching management strategy adopted by several entities within the United Nations, with each entity introducing its own approach to RBM. During this transitional period, there was a tendency for United Nations entities to conflate results-based budgeting with RBM. In 2006, the Joint Inspection Unit (JIU) expressed concern about this confusion when it assessed the implementation of RBM by United Nations entities. This concern was confirmed by a review of RBM in the United Nations Secretariat conducted by the Office of Internal Oversight Services.[5] The JIU developed a framework for benchmarking RBM, and this was endorsed by the General Assembly (GA resolution 60/257). The resolution also requested the Secretary-General to develop a RBM framework as part of reforms to governance and accountability. In its resolution 64/259, the General Assembly requested the Secretary-General to accelerate the implementation of RBM and drive a sustained focus on results.[6]

14.   The United Nations Development Assistance Framework (UNDAF), as a vehicle for achieving system-wide coherence at the country level, is closely linked to the results agenda. RBM is one of the programming principles of the UNDAF, and all UNDAFs are required to

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[4] United Nations Development Group, 'Results-based Management Handbook: Harmonizing RBM concept and approaches for improved development results at country level', October 2011, p.2.

[5] Refer to study of results-based management prepared for the 2012 QCPR for a comprehensive overview of the history of results-based management in the United Nations.

[6] General Assembly Resolution 64/259 "*Towards an accountability system in the United Nations Secretariat*, 29 March 2010.

include a results framework based on the guidelines issued by the United Nations Development Group (UNDG).[7]

2.2 QCPR mandates for RBM

15.   The 2012 QCPR addressed the topic of RBM in operational activities for development comprehensively, demonstrating the importance that the General Assembly attaches to the practice of RBM. The following key actions are requested from the UNDS in resolution 67/226:
   (a) Institutionalising RBM in the UNDS
   (b) Developing and sustaining a results-oriented culture
   (c) Harmonising planning, monitoring and reporting at system-wide level
   (d) Strengthening the technical aspects of RBM, including capacities for RBM
   (e) Consultation with Member States on results frameworks in strategic plans and ensuring mutual accountability for RBM and reporting at country level.

16.   GA resolution 67/226 affirmed the importance of RBM in the United Nations development system, as an essential element of accountability. Importantly, the General Assembly viewed result-based management to contribute to improved development outcomes and the achievement of the MDGs and other internationally agreed goals. The General Assembly acknowledged the efforts made by the entities in the UNDS to improve the tracking of results and reporting mechanisms, and noted that there were gaps in planning, management and reporting that had to be addressed.

17.   In GA resolution 67/226, the General Assembly requested the UNDS to accelerate efforts to develop and sustain a culture of results at all levels within programmes and funds, specialized agencies and other United Nations entities. In doing so, the UNDS was requested to identify and implement appropriate incentives for RBM, and to remove systemic disincentives. The UNDS was further requested to invest in developing capacities for RBM.

18.   The General Assembly requested the Secretary-General to intensify efforts to institutionalise RBM in the UNDS in order to improve development results and organisational effectiveness. This aspect of resolution 67/226 included simplifying, streamlining and harmonizing RBM systems. The Secretary-General was requested to articulate a more robust, coherent and harmonized approach to operational activities for development that focused on results, in order to streamline and improve planning, monitoring, measuring and reporting of results at the system-wide level. In this regard, the executive boards and governing councils of entities in the UNDS were invited to explore how best to balance the need for reporting system-wide results with agency-specific reporting requirements.

19.   Resolution 67/226 requested the UNDS to strengthen its results frameworks, and develop clear, robust frameworks that articulated results at the levels of outputs, outcomes and impact. The resolution further requested strengthening the measurement of results through measurable indicators with baselines, milestones and targets for monitoring. Consultation with Member States during production of results frameworks in strategic plans was also requested of programmes and funds, and specialized agencies were encouraged to do so, and to report annually on implementation from 2014.

20.   Transparency is an important dimension of RBM as it enables accountability within the UNDS, and making results transparent provides opportunities for learning and improvement. The General Assembly called for further efforts to ensure that oversight functions, audit and evaluations across the UNDS were coherent and complemented one another.

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[7] United Nations Development Group, "How to prepare an UNDAF Part I– Guidelines for UN Country Teams", January 2010.

21.   Finally, the Secretary-General was requested to review RBM and system-wide reporting, and to present the results of the review for the General Assembly's consideration at the next QCPR. This was to be done in consultation with the Joint Inspection Unit and Member States.

3   Progress with implementing QCPR mandates

22.   This chapter discusses the progress made by the UNDS with the implementation of RBM since the 2012 QCPR resolution. It first outlines the state of RBM in 2012, and then proceeds to outline measures taken by the UNDS to institutionalise and strengthen RBM at the level of UNDS entities, and system-wide.

State of RBM in 2012

23.   In 2012, UNDESA commissioned a study of the state of RBM in the UNDS, to serve as analytical input to the 2012 Secretary-General's Report on the QCPR. The review found that there had been some progress with the implementation of RBM by entities in the UNDS since the 2007 Triennial Comprehensive Policy Review, in particular, the work done by the UNDG to strengthen RBM at headquarters and country level; and improvements made by individual entities in the UNDS to their results frameworks. The review also identified challenges, including developing a results culture and limited capacity for producing quality evaluations at the country level. Box 1 is an extract from the 2012 review report summarising the state of RBM in the UNDS in 2012.

BOX 1: Summary of state of RBM in the United Nations development system 2012
▪ Agencies have implemented many initiatives aimed at improving RBM in their respective organisations. These initiatives have focused on technical aspects of RBM, for example, policies, toolkits and training. Many of these initiatives have only been introduced within the past two years and their efficacy has not yet been evaluated.
▪ Senior management in the United Nations development system is driving a results agenda in their respective organisations and the leaders of these organisations have adopted RBM as a management approach. There is however an acknowledgment that RBM is not necessarily understood or embraced by all senior managers.
▪ The United Nations Development Group has developed and is implementing an action plan to enhance RBM at the country level. There has been progress on some aspects of the RBM Action Plan, notably the publication and roll-out of the RBM Handbook.
▪ Evaluation is an essential component of the RBM cycle, but the level of investment in the evaluation function appears insufficient for the task. Furthermore, a number of agencies have decentralized their evaluation functions and these decentralised evaluation units appear to lack the necessary skills and resources to produce quality evaluations.
▪ The United Nations Evaluation Group has played an important role in improving the quality of evaluation practice in the United Nation system. However, there remains uncertainty or lack of clarity about the role of evaluation offices within the RBM systems of agencies.
▪ Individual agencies have done much to improve their RBM frameworks. While this is a positive development on the one hand, it inadvertently may weaken or undermine efforts on UNDAF or inter-agency results frameworks.
▪ Much of the emphasis in the implementation of RBM has been on developing the strategic plans, country programme documents and the results matrices. The 'managing' for results aspect of RBM in the form of using information for programme improvement is less prominent.
▪ MOPAN surveys indicate that selected United Nations agencies are making progress with RBM. There are areas identified for improvement, in particular, clarity in definition of outputs and outcomes, institutionalising RBM, and better use of performance information for programming

> and decision-making.
> - Programme countries (governments and civil society organisations) perceive RBM as important for improving the effectiveness of the United Nations development system.

Source: DESA study on RBM for 2012 QCPR

3.1 Strengthening and harmonising RBM systems and practice

24. **Entities in the United Nations development system have adopted RBM as a management strategy, and are at varying stages of maturity in their RBM practices.[8] The United Nations development system has made progress in strengthening RBM, primarily in their strategic planning practices.** Several United Nations entities have taken steps to improve the results frameworks in their strategic plans with greater precision in formulating intended results and performance indicators. Some entities, for example, UNDP, UNFPA and UNICEF have made explicit the theory of change underpinning the outcomes and outputs reflected in their current strategic plans. 'Theory of change' is a methodology for planning and evaluation, and is a model that explains how a particular intervention leads to intended results and ultimately contributes to intended impacts. A theory of change is potentially a powerful approach for reflection and dialogue about how change takes place in complex systems such as the UNDS. It makes explicit the assumptions that actors and stakeholders hold about how change occurs. Within the evaluation context, a theory of change provides a framework for defining and measuring results. There is no standard approach to developing a 'theory of change' and those UNDS entities that use this approach have included useful methodological notes in the annex to their strategic plans.

25. Box 2 highlights the measures implemented by a sample of entities to improve RBM in their organisations.

Box 2: Examples of measures introduced to improve RBM
ILO: The ILO introduced RBM in 2000, and the practice of RBM has evolved since then. The organisation introduced major changes to its approach to RBM in 2010, and has continued to refine the practice. Much of the pressure for improvement, in particular, focusing on results has come from the ILO constituencies. The ILO has focused its efforts on developing a more robust results framework; having fewer and more focused outcomes or result areas; and introducing greater rigour in measuring results. A RBM approach has been formalised in an office directive (2011).
UNDP: The organisation embarked on a major transformation from 2013 that is reflected in its strategic plan 2014-2017. The UNDP strategic plan outlines 7 outcomes and 38 development outputs making the current strategic plan more focused than its predecessor. The strategic plan identifies RBM as essential for delivering high quality programmes, and committed UNDP to continue and expand its investment in improving RBM. The improvements identified in the 2014-2017 strategic plan include: the articulation of clear standards for RBM; minimum quality criteria for projects and strengthening quality assurance processes at all stages of the project cycle; revising the programme management cycle to improve the quality, robustness and performance, while achieving efficiencies through reduced administration and time frames. The strategic plan also committed to the establishment of a mechanism to support country offices in RBM. In developing its 2014-2017 strategic plan, UNDP used a 'theory of change' approach – a methodology that assists in planning in complex contexts.

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[8] The Joint Inspection Unit in response to GA resolution 67/226 OP172 has launched a detailed system-wide review of results-based management. Data collection is still in progress and the results are to be reported in the SG Report 2016. This detailed review should provide data on the extent to which results-based management is institutionalized within the United Nations.

UNEP: UNEP adopted a results-based approach to its planning for its operational and normative work in 2011, in response to Member States wanting to see what impact UNEP was having. Since then, UNEP has changed its reporting to focus on outcomes (results), rather than simply reporting on activities and lower level outputs. UNEP has a project review committee that quality assures projects to ensure that they comply with RBM principles.

UNFPA: The 2014-2017 UNFPA strategic plan is organised around four broad outcomes that it intends to achieve through 15 outputs. UNFPA has focused its attention on developing a complete results chain to show the outputs and outcomes required for the organisation to have an impact. According to UNFPA, this approach has been influenced in part, by the 2012 QCPR mandates on RBM. In crafting the outcomes of the strategic plan, UNFPA used a 'theory of change' approach. UNFPA has introduced an integrated results framework that covers development effectiveness as well as organisational effectiveness and efficiency.

UNICEF: Reflecting on RBM when preparing its 2014-2017 strategic plan in 2013, UNICEF identified several improvements it had made in RBM. These included increased emphasis on the quality of country-level analysis; simplification of results chains for long-term planning; increased training for staff in RBM and accessible guidance on RBM; greater support for strengthening national monitoring systems; and increased attention to evaluation, including the establishment of a comprehensive quality assurance and feedback mechanism. Like other programmes and funds, UNICEF has made its theory of change explicit. The 2014-2017 strategic plan commits UNICEF to implementing a number of priority actions to strengthen RBM. These include, among other things; increasing support to strengthen national and sub-national monitoring systems so that they can be leveraged to better report on UNICEF's contributions in achieving national development results; outlining baselines and targets for quantitative as well as qualitative indicators for each result so that progress can be monitored and reporting aggregated so that UNICEF is better able to analyse its contribution to broader humanitarian and development commitments; developing clear results chains in country programmes and reporting progress of relevant indicators; improving the functionality and use of UNICEF's performance management system; undertaking strategic evaluations to complement on-going monitoring; and revising and enhancing tools used for RBM.

UN-Women: UN-Women as the newest entity in the UNDS drew on the experiences and lessons learned from other entities in the UN system. The organisation began implementation of its 'Ten Step Strategy' for strengthening RBM in 2014. The elements of the strategy are: strengthening staff capacity in RBM, building a culture of effective programme management, and focusing on the use of RBM standards and aligning systems, functions and incentives behind these standards. UN-Women developed 16 'theory of change' cases as part of its strategic planning process. In 2014 UN-Women also launched the first phase of a new RBM system that contains all results and indicators from field programmes. The intention is to use the emerging data to develop programme notes to strengthen results and knowledge management. The data will allow UN-Women to review some of the indicators in the Strategic Plan. UN-Women provides training in RBM to its staff as well as to implementing partners.

WHO: In 2012, WHO embarked on a major programmatic and management reform that included strengthening RBM in the organisation. WHO has implemented several measures to improve RBM. These include improving priority setting with Member States by giving a more explicit indication of results to be achieved; and improvements to the results framework by aligning its approach to RBM (in terms of outcomes and outputs) to the UNDG RBM guidance. WHO also implemented a new accountability framework and a risk management framework to improve implementation and achieve results. Risk management has been embedded in the planning process so that risk management is taken more seriously than has been the case in the past. WHO have also sought to strengthen its performance monitoring. It has adopted a more robust approach to developing indicators and has constructed a compendium of indicators that describe the indicators and how they will be measured. WHO has also strengthened its evaluation function by having a special representative in the Director-General's Office.

26.   **The UNDS continues to work at harmonising systems and practices in RBM. United Nations entities use the tools and principles identified in the UNDG RBM Handbook and, where required, have adapted these to suit their mandates.**[9] The 2015 Survey of Agency Headquarters found that almost all entities (23 out of 25 entities) in the UNDS reported that

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[9] 96 percent of respondents to the 2015 Survey of Agency Headquarters answered 'yes' to using common RBM tools and principles identified in the UNDG RBM Handbook 2011

they used the common tools and principles in the UNDG RBM Handbook. There are also positive examples of entities in the UNDS collaborating to harmonise and improve RBM: IFAD, FAO and WFP are collaborating on indicators related to food security and hunger targets in the SDGs; UNFPA is working with other agencies, for example, UNICEF and UN-Women, on common indicators for tracking progress in Female Genital Mutilation; and UN-Women in collaboration with other agencies have identified a minimum set of common gender indicators covering national norms and laws on gender equality. The use of common indicators for gender equality is a positive step towards harmonization across the UNDS. Programmes and funds have shared good practices in improving their results frameworks and have selected common indicators for QCPR monitoring and reporting.

27.   **There is room for improving harmonisation across the UNDS**. At a practical level, there are still differences among entities in interpretation of RBM. What constitutes an 'output' for one entity may be considered as an 'outcome' by another entity, thus making it difficult to measure results across different entities. Some staff interviewed expressed concern that as the UNDG guidance on RBM does not distinguish between different levels of outcomes, for example, immediate (short-term outcomes) and medium-to-longer term outcomes, there is a tendency for entities to construct outcomes that would be more appropriate as outputs. The UNDAF and Delivering as One approaches offer good prospects for harmonising indicators and measuring results if implemented diligently. Several UNDS entities identified the UNDAF as an important vehicle for harmonisation at country level. However, alignment between entity results chains and the UNDAF or equivalent is a requirement for only 10 out of 24 UNDS entities, most of which were larger funds and programmes. It is not a requirement for 6 UNDS entities and 8 UNDS entities responded that it was not applicable to them.[10] Unless UNDS entities at the country level harmonise their results chains with the UNDAF, it will be difficult for the UNDS to achieve coherence at the country level.

28.   **United Nations country teams have made some effort to ensure compatibility between their RBM systems and RBM systems of programme countries, but not sufficiently so. This is an area that requires greater attention if there is to be mutual accountability for development results**. The UNDS contributes to development results at country level and its RBM systems should therefore not exist in isolation of national RBM systems. It is necessary for United Nations Country Teams to engage with national stakeholders on the definition, measurement and reporting of results to ensure compatibility with national RBM systems. According to the 2015 Survey of Resident Coordinators, 27% of respondents reported that these discussions take place to a great extent, while more than half of Resident Coordinators (58%) indicated that these discussions took place to some extent, and 15% indicated that these discussions did not take place at all (Chart 1). Further analysis of the survey found that these discussions were more likely to take place in Delivering as One countries than non-Delivering as One countries.

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[10] According to the 2015 Survey of Agency Headquarters, 10 agencies have requirement to align results chains with UNDAF, 6 have not and it is not applicable for 8

Chart 1: Extent to which UNCT discusses definition, measurement and reporting on UN results to ensure compatibility with national RBM systems
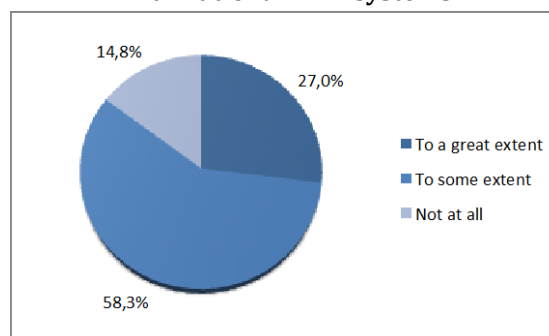
29. Some of the reasons advanced for the limited engagement with programme governments include:

(a) the absence of RBM systems in government,
(b) government systems focus on administrative reporting rather than reporting on results, or
(c) the discussions took place between individual entities and the government, rather than between the government and the UNCT.

30. The reasons advanced for not discussing RBM systems with programme countries are not entirely convincing. More than half the programme countries surveyed indicated that they had a national RBM system. The fact that there are programme countries that do not have national RBM systems does not preclude UNCTs from discussing how UN results are defined, measured and reported on. Such discussions may stimulate interest on the part of programme countries to seek support from UNDS entities to strengthen their RBM systems. If government systems are focused on administrative reporting, a discussion on UNDS results reporting might raise interest in results reporting on the part of programme governments. It is necessary for individual entities to have discussions with the government on that entity's reporting, but this should not replace discussions by UNCTs as a collective in regards to reporting on UN results reflected in the UNDAF. If discussions are only taking place on an individual entity basis, it undermines coherence of the UNDS at country level.

## 3.2 Capacity development for RBM

31. **Several entities continue to invest in the development of staff capacities in RBM through guidance documents, tools and training, and acknowledge that there needs to be more investment in developing RBM capacities**. UNEP, for example, has trained 470 staff in RBM in the past two years, and UNFPA reported that it had invested in training and orientation of staff to the RBM approach espoused in the UNFPA strategic plan. UNDP invested in working with staff in country offices to ensure alignment between the UNDP strategic plan and country programme documents, and on developing results frameworks aligned to the UNDP results framework. In an effort to strengthen RBM at the country level, UNICEF established the Field Results Group to provide support to countries and regional centres. The importance of the Field Results Group is demonstrated by allocating responsibility for the group to a UNICEF Deputy Executive Director.

32. **There is a tendency to focus capacity development on those staff directly involved in programming, and monitoring and evaluation**. Institutionalising RBM requires an organisation-wide approach to capacity development, and this means that the capacities of staff in operations management, as well as technical staff should be developed. This gap in

developing RBM capacities have been noted by some entities. UNICEF, for example, will be rolling out capacity development in RBM for technical staff.

33.   **Some UNCTs have supported governments in programme countries to strengthen national RBM systems, at their request**. According to the 2015 Survey of Resident Coordinators, UNCTs have mostly responded to requests from programme countries for support to strengthen national RBM systems. 57% of Resident Coordinators indicated that they had received requests for support and were able to respond positively to the requests, only 4% of Resident Coordinators indicated that they were not able to respond to requests received from programme governments, and as many as 40% responded that they had not received requests from governments for support (Chart 2).

Chart 2: Has UNCT received requests from government for support on RBM

■ Yes, but UNCT has not been able to respond positively
■ Yes, and the UNCT has been able to respond positively
■ No
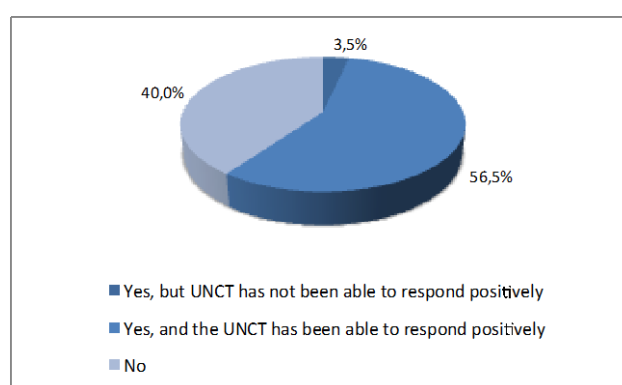
34.   Of the programme countries surveyed in 2015, 51% indicated that they had a national RBM system, 29% stated that they did not have a national RBM system, while 19% indicated that they did not know if there was a national RBM system. Of those countries that had a national RBM system, 63% indicated that they had requested support from the UNCT for strengthening their RBM systems, while 37% indicated that they did not request such support. However, when taking into consideration the total number of programme countries surveyed, only 41 out of 129 countries requested support. The reasons for governments not requesting support from UNCTs for strengthening RBM systems were not explored in the survey, and perhaps this should be done so in the next QCPR survey, as there could be several reasons why programme countries did not request support from the UNCT. For example, it may be that they believe that they do not need support, or that they are already receiving support from other institutions, for example, the World Bank.

35.   **Entities in the UNDS support the strengthening of national RBM systems primarily through the UNDAF process, but this is not done comprehensively**. The UNDAF planning process is used as an opportunity to involve national counterparts and expose them to RBM principles and practices used in the UNDS. This exposure is primarily during the planning process, and is not necessarily carried through to the development of the results framework, monitoring and reporting. As noted previously in Chart 1, discussions between UNCTs and governments took place to some extent (58%) or not at all (15%). Individual entities in the UNDS also provide support to strengthening RBM at country level. For example, UNDP, UNICEF and UNAIDS support capacity development of implementing partners in government and civil society. These entities have also developed RBM guidance and tools that can be accessed by government officials and civil society.

36. **Evaluation is an integral part of the RBM cycle, and the UNDS continues to invest in strengthening evaluation capacities at the agency level. There has also been investment in supporting the development of national evaluation capacity, but to a lesser extent.** Several UNDS entities have reorganised their evaluation units to, for example, strengthen the independence of evaluation units. The United Nations Evaluation Group (UNEG) continues to play an important role in enhancing evaluation practices across the entire United Nations system, and has also developed a concept paper on the role of UNEG in developing national evaluation capacities. With 2015 declared as the International Year of Evaluation, attention is being paid by the UNDS to strengthening evaluation capacities, especially at the country level. UNDS entities have assisted programme countries with the development of guidelines for national evaluation policies, and the strengthening of monitoring and evaluation systems. The evaluation policies of UNDP, UNICEF and UN Women make explicit reference to supporting the development of national evaluation capacities.

37. Strengthening national evaluation capacity is not regarded as a mandate by all UNDS entities. A report by the Joint Inspection Unit on the evaluation policies of UN entities found that many organisations do not address the issue of national evaluation capacities. Using national evaluation capacities is one approach to strengthening these capacities. However, UNDS entities appear to have used national evaluation capacities to a moderate extent. Chart 3 shows the responses of Resident Coordinators and programme country governments on the extent to which the UNDS uses national evaluation capacities. Only 16% of programme countries and 12% of Resident Coordinators strongly agreed that the UN uses national evaluation capacities as much as possible, and 50% of programme countries and 41% of Resident Coordinators somewhat agreed with the statement.

Chart 3: UN's use of national evaluation capacities
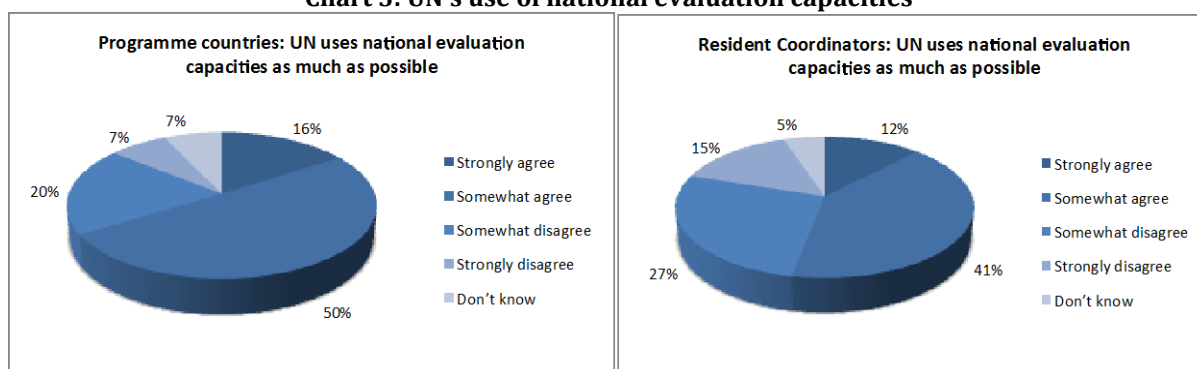
3.3 Developing and sustaining a culture of results

38. GA resolution 67/226, (Op 166) requested the UNDS to accelerate work to develop and sustain a results culture at all levels within funds and programmes, specialized agencies and other United Nations entities. This included identifying and implementing appropriate incentives for RBM and removing disincentives in the system. The issue of developing a results culture was explored in the 2012 QCPR study on RBM. The 2012 study noted that developing a results culture does not happen overnight. It also explored what constitutes a results culture and what inhibited the development of a results culture. Drawing on the work of Mayne (2007), the study identified the following critical elements of a results culture: an informed demand for results information; supportive organisational systems, incentives, procedures and practices; a

results-oriented accountability regime; capacity to learn and adapt; results measurement and RBM capacity; and clear roles and responsibilities for RBM.[11]

39.   The sentiments expressed by interviewees in the 2012 study about a results culture are summarised in Box 3.

Box 3: Statements about results culture
▪ *"There is a results culture, but to a limited extent. People comply with the letter of RBM, but not in the spirit."*
▪ *"We are pushing RBM as a new way of doing business. Culture change must happen. We are not yet there."*
▪ *"At country level we still have a mindset of 'delivery' rather than 'results'."*
▪ *"There should be a culture of results reporting at UNCT level, but this is missing."*
▪ *"The mindset is a challenge. Knowing the language of RBM is not the same as knowing the culture."*
▪ *"The purpose of RBM was to make our work more strategic – a strategic approach, strategic partnerships, etc., but it has been reduced to a set of boxes, filling out these boxes and reporting on these boxes."*
▪ *"We don't have a culture of strategic programming. Strategic dialogue is delinked from the results."*
▪ *"Some people still see RBM as an add-on. We need to simplify tools for country offices."*
▪ *"We are asking people for too much detail. People get tired if they don't see if and how the information is used."*

Source: DESA study on RBM for 2012 QCPR

40.   **Compared to 2012, there is evidence that the UNDS is gradually inculcating a results culture, even though there is still some way to go.** Entities have invested in improving the systems, procedures and capacities of staff in RBM. Building a results culture is as much about changing behaviours as it is about improving systems, tools and capacities. A few entities within the United Nations development system have introduced incentives for RBM, for example, simplifying reporting with dashboards and scorecards so that results are easily understood and used to inform decision-making.

41.   Providing feedback to country offices on their plans and reports has been introduced by UNDP as an incentive to improve RBM. UNDP has also sought to build an evidence-based culture that uses the results of independent country level assessments (Assessment of Development Results) for organisational learning and improvements. It developed a new reporting framework that combines the results and resources framework with the results-oriented annual reporting to provide quantitative and qualitative information. As an incentive, UN Women has introduced a scorecard rating country offices agaitns 8 RBM standards, and the top 10 country offices receive recognition. The ILO identified alignment of its monitoring and reporting with the QCPR as a significant culture shift in the organisation, introducing greater discipline into how the organisation manages its core functions. It also noted that there had been a shift of focus from accountability for inputs to accountability for results, as well as greater internal collaboration as different parts of the ILO have to collaborate and cooperate in order to achieve an organisational outcome. The adoption of 'theory of change' methodologies reflects a serious attempt on the part of UNDS entities to continue to build a culture of results in their respective organisations.

42.   **There are disincentives in the system, and according to some entities, performance appraisal systems reinforce and reward delivery (spending allocated funds) rather than development results.** Some reporting systems in headquarters reinforce

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[11] Mayne, J., 'Best practices in Results-Based Management: A Review of Experience – A report for the United Nations Secretariat, Volume 1: Main Report', July 2007, p.3.

reporting of outputs and have not been adapted to report outcomes.[12] The increased emphasis from development cooperation partners on "value for money" has the unintended consequence of driving entities to focus on easily achievable and measurable outputs rather than more challenging and transformative outcomes, or alternatively, they define results and their measurement in vague terms. The achievement of an outcome cannot be attributed to one single organisation, and even measuring an entity's contribution to an outcome is not a straightforward matter. When executive boards and governing bodies expect entities to report on and bear sole accountability for the achievement of outcomes, it serves as a disincentive for entities to commit to transformative outcomes.

43.   **A focus on short-term results is another disincentive in developing a culture of results.** Several entities expressed concern that achieving development outcomes usually require a longer time period than that of a two-year biennium plan or a four-year strategic plan, and when entities do not achieve intended results by the end of the plan, they are seen to have been ineffective.

3.4   Improving reporting of results

44.   **Some entities within the UNDS have introduced improvements in reporting at the corporate level.** With the introduction of an integrated results and resources framework in its 2014-2017 strategic plan, UNDP for example, improved its reporting to the Executive Board with a scorecard that combines results and resources. The scorecard system used by UNDP is reported by the entity to provide a clear graphic presentation of UNDP's performance at a corporate level, and is easier for the Executive Board to interpret than has been the case in the past. It should however be noted that the first year of reporting on the strategic plan is essentially a period for testing the indicators and the data used for measurement. UNEP has changed its corporate reporting to focus on results (outcomes). The shift, according to UNEP has not been easy as the reporting system still emphasises reporting on activities and lower level outputs. **By 2015, 14 out of 22 UNDS entities had aligned their planning cycles to the QCPR, and 10 entities formally report to their governing bodies on progress with the implementation of the QCPR**. UNDP, UNICEF, UNFPA, WFP and UN-Women report on common indicators measuring QCPR priority areas in a consistent way across the results frameworks of these entities.

45.   It is a formal requirement for the UNCT to provide a progress report on the UNDAF (or equivalent instrument) at least once during the lifetime of the UNDAF and annually in the case of Delivering as One countries. Of the Resident Coordinators surveyed in 2015, 75% indicated that a progress report had been furnished to the government in the past five years and 66 percent stated that they had submitted a report in the last year.

46.   **There is room for improving the content and frequency of reports on UN results at the country level**. Chart 4 shows, of the programme country governments that stated that they receive progress reports on the UNDAF, the extent to which they agreed with statements about the content and frequency of reports. 46% of programme country governments strongly agreed that reporting is structured around the UNDAF (or equivalent) and 44% somewhat agreed that this was the case. Encouragingly, 32% of programme countries strongly agreed that the reporting was linked to national development results, and 48 percent somewhat agreed. The following areas require attention:

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[12] Entities in UN Secretariat identified this as a problem

(a) the frequency of reporting (only 23% strongly agreed that they received reports regularly enough);
(b) the timeliness of information (only 23% strongly agreed that information in reports was up-to-date);
(c) the coverage of reports (only 20% of programme countries strongly agreed that the results of the whole UN system were included in the reports, and 43% somewhat agreed); and
(d) the comprehensiveness of financial data (only 17% strongly agreed that reports included sufficient financial data).

Chart 4: Extent to which programme countries agree with statements about UN reports
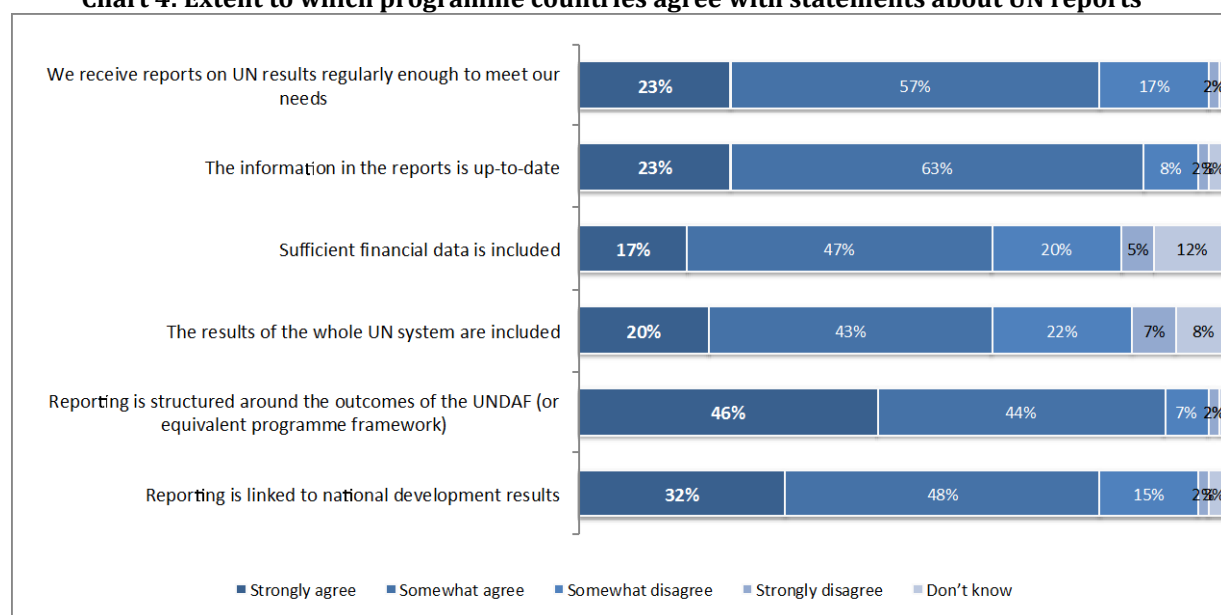
3.5 MOPAN Assessments

47.   The Multi-lateral Organisation Performance Network (MOPAN) comprises provider countries that are members of the Organisation for Economic Cooperation and Development – Development Assistance Committee (OECD-DAC and fund multi-lateral organisations). Each year MOPAN assesses the organisational effectiveness of about four multi-lateral organisations in several developing countries (six in 2014) in three to four regions. The assessment covers four areas of organisational effectiveness: Strategic Management, Operational Management, Relationship Management, and Knowledge Management; and since 2012 the assessment includes the results achieved by the multi-lateral organisation. Data for the assessment are collected through surveys, reviews of documents published by the organisation being assessed, as well as consultations with staff from the assessed organisation. The results of MOPAN assessments conducted in 2013 and reported in 2014 are shown in Box 4. The common theme from the assessment is that there has been progress with the implementation of RBM, particularly improvements made to results frameworks, and instilling a results culture is a work in progress.

MOPAN Assessments 2014
FAO: The previous MOPAN assessment was conducted in 2010. Donor respondents felt that FAO required a greater corporate focus for promoting RBM throughout the organisation, and making better use of performance information to support the planning of new initiatives at the country level. The assessment report acknowledged that FAO was undertaking a major renewal programme. The 2014 assessment highlighted the concrete measures FAO had taken and the strong executive leadership in instilling a results-oriented culture and the organisational and country levels. It noted that FAO had made a concerted effort to improve its corporate indicators, methodologies for reporting results, and better quality assurance mechanisms. The 2014 assessment found that RBM across the organisation was a work in progress, and there were still weaknesses in staff's knowledge of RBM at decentralised offices and headquarters that required attention.
UNFPA: The MOPAN assessment found that UNFPA, since the previous review in 2010, had implemented measures to instil a results-oriented culture through refocusing its strategic direction and adopting a robust integrated results framework and outcome theories of change. The assessment also found that UNFPA made efforts to strengthen its monitoring and evaluation capacities, and to improve the quality of country planning documents and the results frameworks.
UN-Women: This was UN-Women's first MOPAN assessment, and overall the organisation received a positive assessment. The 2014 MOPAN assessment found that UN-Women had made a consistent effort to develop a culture of RBM, not only within UN-Women, but also externally. UN-Women provides RBM training opportunities for staff as well as for national partners. The assessment found that there was room for improvement in distinguishing between different levels of results, the use of appropriate indicators, and the lack of explicit and comprehensive theories of change. On the issue of results culture, the assessment found that there were still challenges in ensuring that a results-oriented culture and systems permeated the entire organisation.
WFP: The majority of stakeholders surveyed perceived WFP's senior management leadership and the organisation's value system to be strongly supportive of a results orientation. The MOPAN assessment found that WFP continued to strengthen its results focus, with an emphasis on improving performance monitoring and reporting. The assessment found that WFP's results frameworks were soundly designed, but noted that the results chains could be strengthened.
WHO: The previous MOPAN assessment conducted in 2010 assessed WHO positively for its continuous strengthening of its RBM framework, as well as WHO's reinforcement of RBM approaches in its Medium Term Strategic Plan. The 2014 MOPAN assessment found that WHO had taken measures to address shortcomings, including measures to strengthen its results frameworks and indicators. The 2014 assessment identified areas for improvement, for example, increasing the coverage of evaluations conducted, as well as the quality of evaluations.

4 Challenges in implementing RBM

48.   This section of the paper discusses the challenges identified by UNDS entities in implementing RBM in their organisations. Some of these challenges have been alluded to in the preceding section on progress made with implementation.

Measurement and data challenges

49.   **Notwithstanding the improvements that UNDS entities introduced in RBM, there are still challenges with measuring and reporting results**. The challenge of measuring outcomes was raised in the 2012 study on RBM, and UNDS entities continue to grapple with issues relating to measuring results. The use of a theory of change methodology, according to UNDS entities, has greatly assisted in developing results frameworks as they point entities in the right direction. However, developing specific and measurable indicators at the corporate level that are relevant and can be applied at the country level is a challenge as the capacities of country offices vary considerably. Some UNDS entities indicated that it required a concerted effort to get staff to understand what RBM is, and to apply this knowledge in formulating outcomes and developing robust indicators to measure these.

50.   **Developing meaningful measurement for functions such as capacity development, policy advice, social dialogue, and an entity's contribution to the global policy agenda was identified as a challenge by several UNDS entities**. The challenge is how to move beyond measuring the activities or outputs, for example, number of people trained, or number of policy dialogues convened, to measuring the outcomes and impact of these activities and outputs. The UNDG has established a working group to develop a common approach to measuring capacity development, and there is an expectation amongst UNDS entities that this work will greatly assist them in measuring results.

51.   **Obtaining quality data from national systems was identified as a challenge by some UNDS entities.** This was confirmed in the 2015 Surveys of Resident Coordinators and programme country governments that showed moderate use by UNDS entities of national monitoring and reporting systems and national statistical systems. Only 10% of Resident Coordinators and 18% of programme country governments strongly agreed that the UN made as much use as possible of national monitoring and reporting systems. The situation was more positive in the case of national statistical systems where 43% of Resident Coordinators and 34% of programme countries strongly agreed that the UN system made as much use as possible of national statistical systems.

52.   From the interviews and the surveys, it appears that there are challenges in several countries with the quality of data. One comment made was that few programme countries have systems for real-time monitoring, so there are large time lags in receiving updated information. It should be noted that there are programme countries that participate in the International Aid Transparency Initiative, which seeks to, among other things, provide a common standard for information on aid, and make this available in real time. By December 2013, IATI had 22 partner countries (programme countries) that endorsed IATI.[13] While aid information is a narrower concept than the development results that UNDS entities need information on, there is at least a commitment from this small group of programme countries to improving the quality of their information.

Reporting results

53.   **Some UNDS entities raised the challenge of aggregating country level results into meaningful corporate reports, as well as disentangling entity results from collective UN results.** They noted that corporate level reports with scorecards have become easier to read and were appreciated by governing bodies. However, these aggregated reports provide a global picture that disguises differences in results achieved at country level. There is a tension between reporting collective UNDS results at country level and reporting individual entity results to governing bodies. In practical terms, an entity has to invest time to contribute to a collective UNDS report at the country level, then spends time disentangling information to report as an individual entity to the corporate headquarters, and then aggregating the information into a single corporate report. As long as there are different entities within the UNDS with different governing bodies, it will be difficult to avoid the need to aggregate and disaggregate information for reporting. Harmonising results frameworks and having common indicators can go some way towards addressing this challenge.

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[13] Bangladesh, Burkina Faso, Colombia, Democratic Republic of the Congo (DRC), Dominican Republic, Ghana, Honduras, Indonesia, Lebanon, Liberia, Madagascar, Malawi, Moldova, Montenegro, Nepal, Papua New Guinea, Republic of Congo, Rwanda, Sierra Leone, Syria, Tanzania and Vietnam

Capacity development for RBM

54.   **A gap (rather than a challenge) is that UNDS entities have not paid sufficient attention to supporting the development of RBM capacities and system**s **at the sub-national level**. Where support or capacity development for RBM has been provided, it has been concentrated at the national level. There is a gap in developing capacities at sub-national levels. As mentioned previously, where programme countries have requested support for strengthening RBM capacities and systems, the support tends to be provided by individual UNDS entities rather than by the UNDS as a collective effort.

5 Lessons learned

55.   This chapter discusses lessons learned by UNDS entities from the implementation of RBM over the past four years. Some of the lessons identified are not new and confirm the lessons identified in the 2012 RBM study. The question is whether any of the lessons identified in 2012 have been heeded by UNDS entities.

Importance of leadership commitment

56.   **The demonstrated commitment by the senior leadership of UN entities was identified as an important lesson in implementing RBM**. Several UNDS entities identified leadership as a critical success factor in the progress they had made with the implementation of RBM. This commitment went beyond senior leaders merely stating that they thought RBM was a good approach, to demonstrating that commitment by making resources available for RBM (for example, for capacity development of staff in RBM), or making investments in systems to improve the monitoring and reporting on results, and investment in developing evaluation capacities. Senior leaders were also seen to demonstrate their commitment by reflecting their understanding of RBM and constantly communicating the message of the importance of results.

57.   **The commitment and interest of governing bodies in RBM was also identified as an important lesson by some entities**. Those UNDS entities whose governing bodies showed an interest in the results and how results were measured kept RBM on the agenda. However, it was not sufficient for governing bodies to have an interest in RBM. A critical success factor was that members of governing bodies had to have a good understanding of RBM concepts and principles so that they could provide strategic guidance to UNDS entities, and also champion RBM with other constituencies.

Introducing incentives for RBM

58.   **RBM involves behaviour change and there must be incentives for individuals and organisations to change their behaviour**. The importance of incentives for adopting results-based approaches and developing a results culture was raised in the 2012 study on RBM and confirmed in this current study. Examples of incentives include providing feedback to country offices on their reports, and giving recognition to country offices or units for the quality of their project plans against RBM criteria. However, this aspect of RBM has not received sufficient attention, nor has the removal of disincentives.

Using evaluation results

59.   **Using the results of evaluations and learning from evaluations are practical pathways to developing and sustaining a culture of results.** Evaluations are an integral part

of RBM. Evaluations tend to be associated with accountability and sometimes their value as tools for learning and developing a results culture are overlooked. When organisations use results of evaluations to learn and improve, rather than use the results for purely punitive purposes or for complying with a requirement for an evaluation, staff and stakeholders see that evaluations have value.

Capacity development for RBM

60.   **An important lesson learned is not to assume that staff have sufficient knowledge and can apply RBM**. This lesson was identified by several UNDS entities. Investment in capacity development of staff is an ongoing process as there are staff changes. A related lesson is that capacity development for RBM should occur at all levels of the organisation and across all categories of staff. To develop and sustain a results culture, all individuals in the organisation should have a shared understanding of what RBM means in that organisation. Not all individuals will require the same type or intensity of training. The experiences of UNDS entities indicate that capacity development should not be confined to programming staff, but should extend to other technical staff as well as operations staff. Equally important is the capacity development of managers.

Incremental approaches to RBM

61.   **RBM is a process that takes time, and an incremental approach to implementing RBM reduces the risks inherent in introducing what is essentially an organisational and culture change programme.** Setting short-term, medium-term and longer-term outcomes and milestones can assist organisations in implementing RBM. By making explicit the outcomes and the milestones, all in the organization will have clarity on the road map being followed. It also allows for adjustments along the way. Developing modular training programmes and guides is another way of introducing flexibility in implementing results-based approaches in an organisation. Modular training and guides can be modified more easily than a monolithic handbook.

5.1   Implications of 2030 Agenda for Sustainable Development

62.   The 2030 Agenda for Sustainable Development is a universal and unified agenda and this has implications for how RBM is conceptualised and implemented by the UNDS. The Strategic Planning Network in the United Nations has held discussions on the implications of the SDGs for strategic planning in the United Nations. Several entities have taken the 2030 Agenda into account to some extent in their 2014-2017, but will need to deal with the issue more comprehensively in the subsequent strategic plans. How this unfolds will be a function of broader discussions on the functions and repositioning of the United Nations in the 2030 Agenda for Sustainable Development. The views collected through this study generally see the 2030 Agenda and the SDGs as a significant opportunity to change the way in which the UNDS carries out its operational activities for development. There is general agreement that the SDGs mean that the UNDS cannot proceed with 'business as usual', and while UNDS entities have not worked out the details of new approaches and changes they think might be required, they are clear that there will be change.

63.   The 2030 Agenda for Sustainable Development is universal, meaning that it applies to all Member States, not only to programme countries. While the UNDS will continue to play its role in supporting programme countries, it will need to conceptualise its role in relation to those countries that traditionally have been the major providers of development cooperation, and who direct significant proportions of their funding through entities in the UNDS.

64.　　The 2030 Agenda for Sustainable Development is vast and the UNDS will need to focus on those areas of comparative advantage where it can best add value. It will also require greater collaboration (and less competition) amongst entities. The large number of targets in the SDGs has the potential to create coordination challenges and bring more complexity into the system. Having more shared results and common indicators across strategic plans of entities could help to streamline reporting. However, an approach of shared results and common indicators must have the support of governing bodies to avoid the current challenge that UNDS entities experience in trying to disentangle the contribution of their organisation to a shared result.

65.　　The UNDS will need to invest in strengthening staff capacities as well as national capacities in RBM. With regard to national capacities, this includes supporting the development of results frameworks for the SDGs, strengthening national statistics systems, and improving the quality of data. UNDS entities and programme countries will need the capacity to use new and existing technologies for real-time monitoring, and for extracting and analysing large volumes of data from multiple sources.

66.　　Effective RBM requires integration of planning and budgeting. Some UNDS entities have introduced integrated results and resources frameworks, but these are not fully integrated. The problem in large part is a reflection of the current funding model for UNDS entities, especially programmes and funds, where on average 75% of the budget comes from non-core sources that are not predictable over the medium term. This makes it difficult for UNDS entities to link their strategic plans to budgets, and for UNCTs to link the UNDAF to a realistic, predictable budget.

6　Conclusions and Recommendations

6.1　Conclusions

67.　　Entities in the UNDS have made progress in adopting results-based approaches in their operational activities for development, especially in improving their results frameworks and investing in the development of staff capacities for RBM. UNDS entities have made a concerted effort to institutionalise a results culture in their organisations, and there is evidence that a results culture is being institutionalised in UNDS entities to varying degrees.

68.　　There are however disincentives in the system, notably, pressure from funding partners and governing bodies to attribute outcomes to UNDS entities, when in reality they can only contribute to outcomes. There are headquarters reporting systems that reinforce reporting on lower level outputs and not on outcomes.

69.　　Entities in the UNDS have invested in developing staff capacities in RBM, thus responding to a significant gap identified in the 2012 QCPR. The focus of capacity development has been on programming and planning staff, and those in monitoring and evaluation, and will need to be extended to other categories of staff in order to develop and sustain a results culture.

70.　　The UNDS has not effectively addressed the problem of system-wide reporting at the country level raised in the 2012 QCPR. Annual reporting of the UNDS at country level is not institutionalised, and the divergent understanding of Resident Coordinators and programme countries on annual UNDAF reporting are a source of concern. Weak reporting of UNDAF or system-wide results at country level undermines transparency and mutual accountability for results.

71.　　The 2030 Agenda for Sustainable Development has implications for the positioning and functions of the UNDS and by extension, for RBM in the UNDS. The scale and complexity of the

SDGs will require new and innovative approaches to RBM. The UNDS should be open to testing new and alternative approaches and methodologies to RBM where current ones have not been effective.

6.2 Recommendations

The following recommendations are made for consideration in the Secretary-General's Report.

72. **Recommendation 1:** The UNDS should build on the progress it has made in implementing RBM since the 2012 QCPR resolution. It should play particular attention to the following:
(a) Entities should strengthen their efforts to develop and sustain a results culture through extending capacity development in RBM beyond programming, planning and monitoring and evaluation staff.
(b) Entities should review their reporting systems to ensure that they are aligned to RBM principles and reinforce a results culture in the organisation.
(c) Entities should continue to explore new and innovative approaches to RBM, and keep abreast of development in the field. The UNDG should review and update its guidance on RBM to reflect 'new' approaches such as 'theory of change'.

73. **Recommendation 2:** UNCTs should address the gaps in annual reporting on the UNDAF. The information provided in annual UNDAF reports should reflect progress made towards attaining UNDAF results based on accurate reliable information, and importantly, should contain information on financial resources that have been mobilised and their expenditure. Annual UNDAF reports should be subjected to interrogation by national partners and used to inform subsequent annual workplans. They should be the basis for dialogue between the UNDS at country level and national partners, and be readily accessible to citizens in programme countries.

74. **Recommendation 3:** The 2030 Agenda for Sustainable Development is a universal and integrated agenda and this has implications for how RBM is conceptualised and implemented by both, governments and the UN development system at country, regional and global levels. At the level of the UNDS as a system, it will require a significant investment in an agreed coherent system-wide approach to planning, budgeting, managing and reporting on results. The large number and complexity of targets in the SDGs has the potential to reinforce existing siloes and deepen coordination challenges. Having more shared results and common indicators across strategic plans of entities would greatly benefit the quality of reporting, as well as streamline it.

75. **Recommendation 4:** With the strengthened capacities and resources in place, the UN development system is uniquely placed to support governments' efforts towards the development of national results frameworks for the SDGs, strengthening national statistics systems, and improving the quality of data and reporting. United Nations entities and programme countries will need the capacity to use new and existing technologies for real-time monitoring, and to extract and analyze large volumes of data from multiple sources.

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Annex B: List of People Consulted

Mr. Sheila Aggarwal-Khan, Programme Strategy and Planning Team, UNEP

Mr. Paul Balogun, Consultant to UN Joint Inspection Unit

Mr. Rune Froseth, Chief, Strategy, Policy and Standards Branch, UNFPA

Mr. Patrick Kalas, Capacity Development Officer, Office of Partnerships, Advocacy and Capacity Development, FAO

Mr. Charles Katende, Chief, Strategic Information and Knowledge Management Branch, Programme Division, UNFPA

Mr. Haleem Lone, Senior Programme Manager, Change Management Office, UNICEF

Ms. Elena Marcelino, Programme Specialist, Planning and Programme Guidance Unit, Programme Division, UN-Women

Ms. Simona Marinescu, Chief, Development Impact Group, UNDP

Mr. Indran Naidoo, Director, Independent Evaluation Office, UNDP

Mr. Patrick Tiefenbacher, Senior Adviser, Development Effectiveness, Bureau for Policy UNDP

Ms. Susanne Quadros, Programme Officer, Technical Assistance and Country Capacity Strengthening, WFP

Ms. Giovanna Rossignotti, Deputy Director, Strategic Programming and Management Department, ILO

Mr. Shane Sheils, Chief: Programme Planning and Guidance Unit, UN-Women

Mr. Bernard Tomas, Planning Officer, WHO

Ms. Farah Usmani, Chief, Operational Support & Quality Assurance, Programme Division, UNFPA

Ms. Carlien Van Empel, Head, Development Cooperation Support Unit, Department of Partnerships and Field Support, ILO