

# Review of results-based management at the United Nations

## Description

[Tweet](#)

[A >Report<](#) of the Office of Internal Oversight Services. September 2008

“Results-based management at the United Nations has been an administrative chore of little value to accountability and decision-making.”

## Summary

Results-based management involves focusing on what occurs beyond the process of translating inputs into outputs, namely outcomes (or “expected accomplishments”) to which it seeks to bring accountability. An inherent constraint of results-based management is that a formalistic approach to codifying how to achieve outcomes can stifle the innovation and flexibility required to achieve those outcomes.

The Office of Internal Oversight Services (OIOS) finds that the introduction of results-based management in the Secretariat has been dealt with as an addition to the myriad rules and procedural requirements that govern inputs, activities, monitoring and reporting. It has not been accompanied by any relaxation of the volume, scope or detail of regulatory frameworks pertaining to financial, programmatic and human resource management. For each of these, there are separate and incompatible systems, rules and regulations.

OIOS finds that the shortcomings of results-based management go back to the original design, as reflected in General Assembly resolution 55/231 on results-based budgeting. As a first step towards results-based management, this resolution was inadequate because it:

- (a) Barred the use of indicators of achievement for adjustment of resources;
- (b) Reiterated limitations on the authority of the Secretary-General to shift resources between post and non-post budget lines.

Moreover, OIOS finds that:

- (a) The Secretariat statements of results that are based on General Assembly resolutions are often vague and the determination of success does not lend itself to impartial, transparent and precise measurement. Outcomes are invariably influenced by multiple actors and external risk factors outside United Nations control;
- (b) Many of the results planned for have been expressed in a self-serving manner, lack credible methods for verification and involve reporting that rests upon subjective judgement. Performance measures frequently lack baselines and targets and many are not regularly tracked;
- (c) OIOS also notes that “expected accomplishments” largely relate to individual sections or divisions, with no target-setting or measurement for objectives that transcend divisions or departments

or seek to capture longer-term objectives of the United Nations as a whole. Results-based management has thus not contributed to higher order policy prioritization or to laying the ground for strategic debate.

OIOS concludes that although aspirational results are utilized to justify approval of budgets, the actual attainment or non-attainment of results is of no discernible consequence to subsequent resource allocation or other decision-making.

Financial and programmatic records do not compare. Reporting on results does not feed into the budgeting calendar. The metrics do not exist to systematically determine efficiency and effectiveness of the organization. OIOS also finds that the exercise of accountability is not cast from review of outcomes but from ascertaining that there is no negligence, misconduct or breach of rules and regulations. Also, the rules and regulations for programme planning, budgeting, monitoring and evaluation have blurred the distinction between the separate roles of evaluation as opposed to monitoring and of independent evaluation as opposed to self-evaluation.

Results-based management is ultimately not within the powers of the Secretary-General to implement within his restricted administrative authority. It is not a technical skills challenge. The “culture” of the Organization will not be changed by data collection efforts of “practitioners” within the Secretariat. If results actually produced do not guide General Assembly decision-making and if simultaneously there is no relaxation of process controls, results-based management will continue to be an administrative chore of no real utility.

In spite of the shortcomings raised, OIOS recognizes that results-based management is, at some level, likely to remain an aspiration for the Organization. In this spirit, OIOS offers six recommendations:

1. Establishment of a policy framework to outline the eventual extent and limitations of results-based management at the United Nations Secretariat, to be accompanied by an internal control framework that addresses delegation of authority and the criteria of decision-making to be informed by results-based management.
2. Initiation of a review and revision to the rules and regulations pertaining to programme planning, budgeting, monitoring and evaluation.
3. Consolidation of the reporting obligations of the Secretary-General to the General Assembly.
4. Integration of programmatic results frameworks within the first phase of the enterprise resource planning strategy of the Organization.
5. Update and revise the range of output categories subject to planning and monitoring.
6. Strengthen the technical and methodological capacities of the Organization.

OIOS selected the topic of results-based management on the basis of previous audits, inspections and evaluations, having identified it as a Secretariat-wide vulnerability. OIOS also noted that the Assembly had endorsed a results-based management benchmarking framework developed by the Joint Inspection Unit. The present report is based on a review of practices in individual Secretariat entities, combined with a desk review of General Assembly resolutions relevant to results-based management, Secretariat reporting and evaluations of results-based management in other international organizations.

## Tags

1. Multilaterals
2. Results Based Management

## Date

15/01/2026

## Date Created

15/04/2009

## Author

admin