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# A critical analysis of results reporting at UNESCO: current situation and future opportunities

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# 1 / Executive summary

UNESCO uses a variety of reporting methods to describe and evidence the results of its various global initiatives. Results-based reporting is used as a way of informing stakeholders of these results, as well as a method of informing strategic decision making. However, the current method of reporting at UNESCO is seen by Member States to be insufficient to fully meet stakeholder needs, as well as being a strain on resources.

This report analyses the current approach taken by UNESCO, as well as giving recommendations for improving future results reporting. This report is timely for the Internal Oversight Service (IOS) and the Bureau for Strategic Planning (BSP), who are in the process of evaluating the strengths and weaknesses of the current results-reporting model used in the UNESCO system upon the recommendation of Decision 4 (I)B from the 194th UNESCO Executive Board meeting and 37 C/5 Resolutions for the Major Programmes. This report does not aim to prejudge the final recommendations and outcomes of the IOS/BSP study, but is timed to offer the IOS/BSP study recommendations on how to build upon the findings from the evaluation and further improve UNESCO's results reporting.

Based on the preliminary findings of the Formative Evaluation of UNESCO's Results-Reporting, the following questions have emerged:

1. **What are the advantages and limitations of the current framework of results reporting at UNESCO?**
2. **Is the way that UNESCO reports its results at present a sustainable and viable option for future reporting?**

3. **Would a new framework of results reporting be more desirable, affordable and politically feasible in comparison to the current framework?**
4. **What should be the key features of a new result based reporting model?**
5. **Should a new results reporting framework be undertaken with the view of implementation for the next four year cycle (2014–2017)?**

The UK National Commission for UNESCO (UKNC) believes that responding to these questions is critical for the next phase of the IOS's evaluation of its results reporting. To support IOS in this next phase, this policy brief explores these questions and provides recommended answers in Section 5.

# 2 / Introduction

Results-based management (RBM) refers to the practice of determining policies and initiatives that are based on the assessment, implementation and overall evaluation of targets and objectives. RBM practices are implemented across a number of United Nations (UN) organisations<sup>1</sup> but these tend not to be implemented consistently. In line with this UN-wide policy of reporting results, UNESCO aims to report on the outcomes of its initiatives at both a local and global level.

However, UNESCO stakeholders (e.g. Member States) have reported in a recent Internal Oversight Service (IOS) survey<sup>2</sup> that the current approach to results reporting is too focused on small-scale results, and therefore does not adequately comment on the level of impact of these initiatives.

In this survey, Member States also raised the issue of UNESCO's reports not being concise or clear enough in their reporting of outcomes. Given their critique, it is desirable to move away from UNESCO's current framework, towards a new approach to UNESCO's results reporting. The formative evaluation of UNESCO's results reporting framework was undertaken by the Internal Oversight Service (IOS) and the Bureau for Strategic Planning (BSP), as well as through assistance from external contributor, Kim Forss.

This policy brief critically analyses UNESCO's current approach to results reporting, as well as supports the new framework listed in the IOS, in the form of the Annual Implementation Report (AIR) and the Quadrennial Report on Results (QRR). This framework, that is summarised below and elaborated on later in this brief, is based on criteria that are seen as essential to good practice in results reporting<sup>3</sup>:

- 1 e.g. International Fund for Agricultural Development (IFAD) has reported benefits like better country programme management and better project design as a result of adopting RBM.
- 2 IOS/EVS/PI/136. Formative Evaluation of UNESCO's Results-Reporting.
- 3 Fernandes, K. (2012). A Framework for Service Systems Analysis: Theory and Practice. *Production Planning & Control*, 23(7): 480–497.

- **Focus:** Simplifying the results framework to enable a better focus on fewer objectives;
- **Clarity:** Showing clearly and logically how activities link to outcomes;
- **Transparency:** Making clearer how funds are spent to achieve outcomes;
- **Evidence-based nature:** Basing results reporting more on empirical evidence;
- **Strategic direction:** Improving long-term decision-making, thereby improving efficiency;
- **Harmonization:** Benchmarking across other UN organisations;
- **Value for money:** Taking into account the value added by initiatives compared to overall cost.

This framework also forms the basis of the three ‘key building blocks’ for results reporting:

1. **A clear definition of results;**
2. **Clear identification of causal linkages**, e.g. outlining activities and how these explicitly and directly relate to outputs and changes in terms of the achievement of objectives;
3. **Clear and reliable data**, through appropriate collection, analysis and reporting. The new framework for results reporting is proposed in light of survey data from Member States and interviews across UN organisations (i.e. UNDP, UNICEF, ILO and FAO), as well as a comparative analysis of the policies in place at these organisations. Furthermore, the formative

evaluation made use of the rich academic literature available on results reporting.

This new framework is intended to lead to a significant improvement in the quality of results reporting at UNESCO, as well as to further improvements in increasing efficiency, by reducing the frequency of reports published, freeing up more resources for deeper analysis of outcomes.

# 3 / Current Situation

## 1. What are the advantages and limitations of the current framework of results reporting at UNESCO?

The current method of reporting by UNESCO (via six-monthly EX/4 and biennial C/3 reports) has to be noted for some of its **key achievements**:

- The expanse of information made available allows for a broad overview of results to be reported on, across all Member States.
- The method of reporting is based on a system of continuous improvement, informed by UN standards.
- Additionally, the staff awareness of the requirements of self-reporting has improved.

However, this approach also suffers from **key limitations** that impact on the quality of UNESCO's results reporting framework, as follows:

- The investment in human resources required in compiling the reports.
- The monetary cost of reporting on such a frequent basis.
- Frequent reporting has led to a less strategically focused management decision-making process.
- The value for money of the current framework is low, and does not meet the needs of stakeholders.

The Preparatory Group of the Executive Board agreed at its meeting in September 2014 that the reporting burden at UNESCO, both internal and



external, must be lightened. The formative evaluation found that employees working on results reporting at UNESCO estimated that 10 – 20% of their working time was dedicated to this. However, in the absence of an objective measure, this may be either an under- or over-estimate. It would be beneficial, therefore, to measure the time spent on results reporting much more accurately, so as to obtain a clear picture of the problem of resourcing facing UNESCO.

## **2. Is the way that UNESCO reports its results at present a sustainable and viable option for future reporting?**

A diagnostic study of evaluations of UNESCO's extra-budgetary activities raised the following issues:

- 34% highlighted a need for reports to be 'more strategic and analytical' as a 'main priority'.
- A further 29% raised the need for reports to be 'more concise' as a second priority.

It is important to note here that due to the nature of the analysis (secondary diagnostic), the findings might be unrepresentative of the views of all Member States. However, given this clear weakness, it is advisable that we give these findings much closer scrutiny. For instance, the data on stakeholder needs may have benefited from an in-depth factor analysis, in order to draw out stakeholder needs much more clearly. First and foremost, there is inconsistency across UN agencies with regards to how 'results' are defined. This has led UNESCO to over-emphasise the reporting of results at a local level, with less focus given to strategic outcomes and impact. The September 2014 Preparatory Group of the Executive Board meeting pointed out that evaluation must be designed to strengthen planning at UNESCO.

For instance, an analysis of results information based on a random selection of results from a previous report (37 C/3) has highlighted the following:

- **None** of the statements refer to the impact level;
- **20%** of the statements present results at the level of outcomes;
- **30%** of the statements describe outputs;
- **60%** describe activities and many refer to UNESCO's own processes.

The fact that no statements in the survey refer to *impact* may relate to the level of information available to UNESCO, and that in real terms, this has actually led to a decline in the quality of results reporting.

This also highlights the lack of harmonization in the definition of 'results' in comparison to how results are defined across the other UN organisations (i.e. UNDP, UNICEF, ILO and FAO). Additionally, Member States also say that there is a lack of clarity in UNESCO's reports (indicated by 14.3% of Member States in the survey, n= 435). This is in considerable contrast to the 'clarity' reported in external evaluations (indicated by 60.7% of Member States in the survey, n= 135). This lack of clarity in the reports is best demonstrated by a comparison of the number of pages used by UNESCO to report its results, per two-year cycle (1050) in comparison to other agencies (e.g. UNDP = 80-90, UNICEF = 50, FAO = 131 and ILO = 151).

Moreover, other agencies report less frequently than UNESCO, typically reporting on an annual or biennial basis<sup>4</sup>. From this data, it is clear that the current results reporting framework does not meet stakeholders' needs. Taken together, the problems raised by the current UNESCO results reporting framework need to be addressed, as it is neither sustainable nor viable to maintain the current approach given these key limitations.

4 UNDP also reports on a quadrennial basis, in addition to an annual report.

### 3. **Would a new framework of results reporting be more desirable, affordable and politically feasible in comparison to the current framework?**

A move toward a new results reporting framework would be implemented with the aim of resolving the issues outlined above. Moreover, a new results reporting framework would also bring a number of benefits:

- Reducing workloads on staff;
- Improving the quality of reports;
- Improving the strategic scope of UNESCO's results reporting;
- Meeting the needs of key stakeholders;
- Developing good practice by increasing harmonization across UN agencies.

### 4. **What should be the key features of a new result based reporting model?**

This report argues for a Systems-Based RBM model that takes into account the following elements:

**Veracity of the Reports:** Veracity within this context refers to the level of reliability associated with the report. A recent IBM report found that 1 in 3 business leaders do not trust the information they use to make decisions. This IOS report must consider 'Veracity' at the heart of their recommendations. One of the items that must be considered within this context is the changing the culture at UNESCO via training and incentives (positive and negative) to ensure that timely, accurate and unbiased reports are produced at the process level, so the resulting macro reports have high veracity.

**A systems approach to reporting:** Reports must have valuable and usable Key Performance Indicators (KPIs). From a systems perspective, reports are 'entities' within the system and the internal processes are the 'interaction'

within the system. If the reports at UNESCO need to ensure that a 'holistic' organization is captured then a systems view to reporting must be considered.

We argue that IOS must include the following processes or phases in implementing RBM within UNESCO<sup>5</sup>:

1. **Objective Setting:** Activity and output reporting are fundamentally different from reporting on expected results (at outcome level). While the former can be relatively easily observed or captured, the latter requires resources, time and explicit data collection at the level of the target group(s). Self-reporting on outcomes of UNESCO's work is fragmented and weak. Consequently, this negatively affects the scope for aggregate reporting on expected results in the EX/4 and C/3. The first task for the IOS/ BSP team is to clearly identify in measurable terms the results being sought from not only the statutory reporting to UNESCO's governing bodies but also the Category 1 and extra budgetary projects and programmes. As advocated in this report, we strongly recommend a systems approach to objective setting and reporting<sup>6</sup>.
2. **Identifying indicators:** It is important to develop a scale or dimension that can be measured for each objective.
3. **Target Management:** There are two critical elements for producing accurate and unbiased reports: target setting and monitoring. Target setting involves working with the key stakeholders in specifying the expected or planned levels of result to be achieved by specific dates, which will be used to judge performance<sup>7</sup>. Target Monitoring includes developing a robust performance monitoring system to regularly collect data on actual results achieved. IOS must pay particular attention to how the current self-reporting in SISTER<sup>8</sup> can be simplified to ensure that the developed dimensions can be independently verified and updated.

5 Binnendijk A. RBM in the Development of Co-operation Agencies. Report to the Development Assistance Committee (DAC) Working Party, 2001.

6 Fernandes, K. (2012). A Framework for Service Systems Analysis: Theory and Practice. *Production Planning & Control: The Management of Operations* 23(7): 480–497.

7 Okike, C., Fernandes, K. & Xiong, Y. (2014). Impact of operator experience on information feedback and reusability. *Production Planning & Control: The Management of Operations* 25(4): 318–331.

8 SISTER is one of the Organization's IT-based management tools which follows and supports the Results-Based Management (RBM) approach as applied in UNESCO.

4. **Reviewing and reporting results:** Comparing actual results vis-à-vis the targets (or other criteria for making judgments about performance). Given that nature and breadth of projects within UNESCO, it is clear that reviewing and reporting results will take time. Quadrennial reports, as advocated in the preliminary IOS report, would be the most logical choice. One could plan evaluations in such a way that they comprehensively cover the system over a period of four years. This would not necessarily require more resources, just a more systematic planning of existing evaluative exercises.
5. **Learning and Integration:** Using information from the developed performance monitoring and evaluation sources should be used for internal management learning and updating decision-making processes<sup>9</sup>.

The first three phases or processes generally relate to a results-oriented planning approach, sometimes referred to as strategic planning. The next two phases or processes are operations-oriented and also referred as operational planning. All five phases combined are essential to an effective results based management system at UNESCO.

9 Fernandes, K., Raja, V. & Whaley, A. (2006). Lessons from implementing the Balanced Scorecard in a Small and Medium Size Manufacturing Organization. *Technovation* 26(5-6): 623–634.

# 4 / Options

A number of key issues need to be resolved if a Systems-Based RBM framework is to be deemed a success, and critically, is able to add value to UNESCO's results reporting:

**a) The definition of 'results' in UNESCO's results reporting**

There is a need to harmonize the definition of results with other UN agencies. This will allow UNESCO to report on results in terms of *outcomes* and *impact*; not merely *activities* (or 'inputs') taking place. The report shows there is a significant level of agreement between agencies already and so UNESCO should aim to align much more closely with the definitions of results used across other UN organisations.

**b) The need for more strategic, analytically focused results reporting based on evidence**

By developing results based on outcomes, UNESCO could devote more time to evidence-based results, i.e. quantifying the level of impact demonstrated. This may be a timely and expensive operation but would be augmented by a move away from the current results reporting framework, freeing up significant human and monetary resources tied up in the current approach.

**c) The need for a more concise and more easily accessible results reporting tool (e.g. SISTER)**

A hierarchical structure for outcome reporting should be implemented. This would enable better causal linkages (or 'Theory of Change') to be established, showing successes and areas of development in the activities being undertaken. This would improve planning, monitoring, evaluation and, ultimately, reporting. These areas receive less attention at UNESCO than in other agencies and this problem is highlighted by the prevalence of UNESCO presently using self-reporting to report their results<sup>10</sup>.

10 The report outlines that a significant disadvantage of self-reporting is the tendency for bias on the part of the reporting organisation, thereby not giving a truly honest view of successes and failures within and across a report cycle.

**d) How can these issues best be addressed and resolved in a way that adds value to UNESCO?**

A major overhaul of UNESCO's results reporting framework is certainly an option to resolve the above issues. This Systems-Based RBM framework would consist of the Annual Implementation Report (AIR), published on an annual basis, and the Quadrennial Report on Results (QRR), published at the end of the four year cycle.

The IOS report outlines a number of reasons for why this move is particularly desirable, with reference to the criteria for good results reporting as outlined in the introduction:

- **Focus:** Reducing number of outcomes to be reported on would allow more focus to be dedicated to remaining outcomes.
- **Clarity:** Improving definition of terms and allowing for causal linkages to be established to clearly show the outcomes of initiatives.
- **Transparency:** A clearer distinction between levels of results reporting would allow stakeholders to see progress of initiatives, rather than merely a report on activities as per previous reports.
- **Evidence-based:** Quantifying outcomes and showing causal linkages within these is crucial to improving the quality of future reporting.
- **Strategic decision:** Less frequent reporting would focus management and Member States' attention toward more long-term decision making.
- **Harmonization:** Using good practice across UN agencies will improve the ability of UNESCO to plan, implement, account for and evaluate results based on common principles.

# 5 / Summary of Recommendations

With reference to the aims presented earlier in this policy brief, we can now give clear answers to the pressing questions that face UNESCO with respect to further evaluating and improving its results reporting.

## 1. What are the advantages and limitations of the current framework of results reporting at UNESCO?

### Advantages:

The current framework is based on UN principles and has allowed for a significant amount of data to be reported on (mostly on a local level).

### Limitations:

The current UNESCO results reporting framework fails to adequately account for the impact of these initiatives at a strategically-focused, global level- a key limitation that has been shown through survey data as well as a comparison with other UN organisations. Furthermore, the current framework is not nearly concise enough to meet the needs of Member States, particularly when compared to the results reporting practices employed across other UN organisations.

## 2. Is the way that UNESCO reports its results at present a sustainable and viable option for future reporting?

**No:** The current framework of results reporting utilised by UNESCO (via six-monthly EX/4 and biennial C/3 reports) has some advantages, but also several key limitations.



The report has shown that there is a clear need to move away from this framework, as it is neither efficient nor effective. Moreover, it is a strain on resources and does not meet the needs of key stakeholders. Therefore, should UNESCO continue with the current framework for results reporting, it is not seen as either a sustainable or viable option for the future.

### 3. Would a new Systems-Based RBM framework of results reporting be more desirable, affordable and politically feasible in comparison to the current framework?

**Yes:** This report argues for a Systems-Based approach to RBM implementation in UNESCO. Such a model would ensure that UNESCO is viewed as a 'holistic' organization, where the reports not only capture the project and programme KPI's but also the interaction between project and programme. The report recommends a move away from the current EX/4 and C/3 reporting format to the less frequent, activity and outcome-based AIR (published annually) and the more strategically-focused QRR (published on a quadrennial basis) format to enable better long-term decision making, as well as meeting the explicit needs of Member States. This new approach to results reporting has a number of clear benefits:

- **Better utilisation of human resources:** Less frequent reporting will focus attention on outcomes, and staff will not be overburdened by unnecessary workloads and information at the local level.
- **More cost-effective/efficient:** By reporting more on impact and value added from initiatives, rather than activities undertaken.
- **More able to meet stakeholder needs:** More concise reports enabling better decision-making.
- **Desirable:** Both from the perspectives of UNESCO and Member States.
- **Affordable:** Initial investment would lead to long-term efficiency based savings.

- **Politically feasible:** The current framework is not mandatory, and therefore is relatively straightforward to change from an organisational perspective.

#### 4. Should a new results reporting framework be undertaken with the view of implementation for the next four year cycle (2014–2017)?

**Yes:** As this report indicates, UNESCO should strongly consider the recommendations of this formative evaluation and aim to implement the new framework as soon as possible- particularly with the view to having this framework implemented for the next cycle of UNESCO results reporting (2014–2017).

As part of the IOS review of its reporting systems, there is an opportunity for members states to be more actively involved in this reengineering exercise via technical or focus groups. This report advocates for systems view to this issue whereby having a clear system with beneficiary feedback mechanisms to review the work is the best way to move forward. This supports the recommendation from UNESCO's Preparatory Group of the Executive Board meeting in September 2014 that an online "stakeholders' feedback survey" be undertaken in the summer of the second year of every quadrennium on their use of UNESCO's outputs and satisfaction with them. The results of this survey would be presented at the following UNESCO General Conference, with the next one being the 2015 General Conference.

# 6 / Acknowledgements

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