Results-Based Management (RBM)
Managing and Accounting for Results

United Nations
Educational, Scientific and
Cultural Organization

RBM Monitoring and Reporting guidelines

Bureau of Strategic planning

Introduction
It is crucial for the Organization to continue its efforts to improve results-based monitoring and reporting in order to better articulate, communicate and demonstrate the progress achieved and results attained.

It is therefore important to ensure adequate monitoring of the C/5 and of all Workplans[1] in order to track the progress achieved against the programmed C/5 and Workplans.

Monitoring progress towards intended results serves a dual purpose. It informs management of programme implementation both at C/5 and Workplan level. It also informs reporting on progress achieved towards the attainment of intended results to concerned stakeholders including the Donor and the internal management of the Organization.

UNESCO Secretariat is obliged to provide statutory reports to its Governing Bodies every six months on the progress achieved. Providing reports to Member States and other stakeholders is a way of accounting for the resources entrusted to the Organization in terms of results attained. It contributes to the development of the succeeding Programme and Budget (C/5) by taking into consideration good practices and lessons learnt in order to improve management, policy development and programme delivery. The reports thereby inform decision-making by UNESCO's Governing Bodies, national stakeholders and other concerned constituencies.

New format of the EX/4 report
In line with the decisions adopted by the Executive Board at its 192nd session, the EX/4 document will be analytical, self-critical, evidence-based and focused on targeted impact rather than output. It will consist of two parts. Part I (A) - a printed document distributed to the Executive Board and Part I (B) - a more detailed comprehensive online report on implementation status.

At the spring sessions of the Executive Board, Part I (A) will consist of a concise analytical report for each entity whereas at its autumn sessions, the concise analytical report will be elaborated only for each of the five Major Programmes, UIS and the two Global Priorities.

Part I (A) Concise analytical printed report
The report will be composed of a strategic assessment of programme implementation including by C/5 result or group of C/5 results:
- Progress towards the expected results,
- Key achievements/impact,
- Major challenges/lessons learnt and mitigating measures taken,
as well as a brief account of cost-effectiveness/efficiency measures, extrabudgetary funds mobilized and new partnerships established.
The strategic assessment will end by a concluding part summarizing issues and challenges, which the Executive Board needs to be apprized of, including possible issues at the Field level, and outlining measures put in place to address/mitigate the effect of these challenges.

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[1] Workplans encompass Regular Programme and Category 1 Institute and Centre activities as well as Extrabudgetary Projects.

At the spring sessions of the Executive Board, Part I (A) will be complemented by an addendum containing analytical reports by Directors/Heads of Field Offices. This annual assessment will provide a strategic assessment of the major results and impact achieved, challenges encountered and lessons learnt by country structured around broad sectoral and intersectoral areas including the two Global Priorities (as appropriate) and include, where relevant, the contribution of Category 2 Institutes and Centres. It will also contain a brief assessment of the office's contribution to the UN Country team's (UNCT) activities and common country programming exercises, including in particular joint programmes and stand-alone UNESCO activities of a strategic and high impact.

Part I (B) - Online Report - Implementation status for Regular Programme and Extrabudgetary Resources (all sessions)
The online report will be presented in tabular form, clearly identifying results, related performance indicators and associated targets/benchmarks. It shall present a review of progress made towards the attainment of each C/5 expected result for each Main line of Action/Intersectoral Platform/Category 1 Institute and Centre/Chapter and by Major Programmes for the two Global Priorities of the Organization Africa and Gender Equality. The progress must be assessed in terms of related performance indicators and associated baselines as wells as quantitative and/or qualitative targets/benchmarks. Challenges and lessons learnt for each C/5 expected results and cost-effectiveness/efficiency measures per MLA/Intersectoral Platform/Category 1 Institute and Centre/Chapter shall also be provided. The assessments must be based on the contributions of Headquarters, Field Offices and UNESCO Category 1 and 2 Institutes and Centres.
This information will be completed at the MLA/Intersectoral Platform/Category 1 Institute and Centre/Chapter level as well as by C/5 result with budget and financial information regarding both Regular Programme and Extrabudgetary Resources.
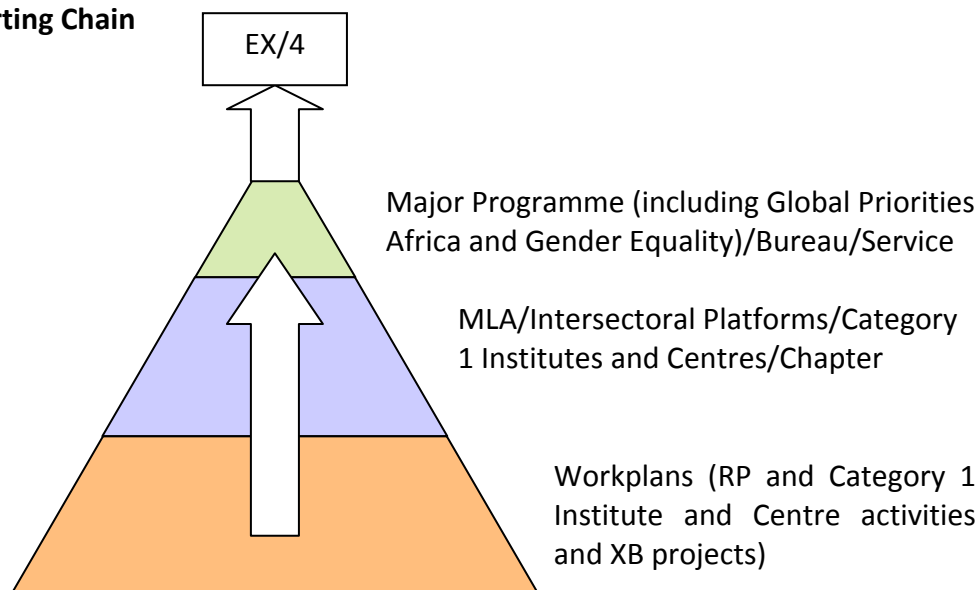This online report will be made available to Member States directly via SISTER and the BSP Internet site.

Monitoring and Reporting
In line with the principles of transparency, delegation of authority and accountability, fields have been designed in SISTER to keep track of progress achieved at the various programme levels. The assessment of progress informs at the same time internal management and the elaboration of statutory reporting.

Assessments of progress at the respective programme levels are built on a bottom-up approach. For example the progress assessment of the various Workplans (RP and XB) informs the progress assessment against the specific C/5 expected result to which they pertain. In the same manner the progress assessments of the MLAs/Intersectoral Platforms/Category 1 Institutes and Centres/Chapters under a specific Major Programme/Bureau/Service informs the elaboration of the overall strategic assessment (EX/4 Part I (A) written report) for the Major Programme/Bureau/Service. This mechanism ensures that the progress assessment at the strategic policy levels encompasses results achieved at the global, regional and country level and that it reflects the use and impact of both regular budget and extrabudgetary resources.

The Reporting Chain

EX/4

Major Programme (including Global Priorities Africa and Gender Equality)/Bureau/Service

MLA/Intersectoral Platforms/Category 1 Institutes and Centres/Chapter

Workplans (RP and Category 1 Institute and Centre activities and XB projects)

The progress assessments provided in SISTER for the Workplans are only visible to the Secretariat for internal management purposes and to inform the elaboration of the EX/4 report. However, the final EX/4 Part I (B) report is made visible by Member States in SISTER and on BSP's Internet Website prior to the Executive Board session.

What type of information is required at the respective programme levels?

Workplans

At the Workplan level the responsible officer is required to inform on the current status and the modalities of implementation and to present the achievements, challenges and lessons learnt against the planned results. This information is translated into the following fields in SISTER:

1)   Benchmark attained against Performance indicator as of (date):
Here needs to be indicated for each defined performance indicator the target, whether quantitative and/or qualitative, reached at this moment in time.

2)   Progress achieved as of (date): Please refer to the implementation strategy and results information defined above when completing the assessment, with specific attention to the following aspects: Outputs/Deliverables, Results, Challenges and lessons learnt, Cost-effectiveness/efficiency measures, Contribution to the C/5 result(s).

As regards the first aspect, the information provided relates to the process of the implementation and what the Organization has been undertaking. In a succinct manner, it should answer the following questions: what has been undertaken since the beginning of the biennium and what are the key modalities of implementation and outputs/deliverables produced? The brief account should be accompanied when required by a succinct presentation of corrective measures foreseen.

Regarding the subsequent aspects, whereas the above information answers to the question what and how, the purpose here is to express the achievements induced by the above mentioned interventions and key outputs/deliverables. It is an assessment at a given point in time of the result or part of the result achieved in light of performance indicators and associated baselines as wells as quantitative and/or qualitative targets/benchmarks.

Basically, it seeks to describe what is different rather than what has been done. It further includes information about how the key outputs/deliverables contribute to the attainment of results, thereby making the linkage between the Organization's action and the benefit from the direct beneficiary perspective. In addition, where relevant, new key achievements attained from previous programme implementation should also be reported upon. **To the extent possible ensure an evidence-based result-oriented reporting, and strive to inform about achievements viewed from the key stakeholders and in particular the direct beneficiaries' perspective**.

In order to improve future programme delivery it is likewise important to inform about challenges encountered and lessons learnt. The responsible officer may inform about the success factors and critical difficulties encountered during the implementation which have affected the performance. When possible, the assessment should include proposed measures to overcome the challenges encountered in order to draw lessons learnt.

(Ex. Policy makers in domain X are reviewing policy Y in light of experiences in similar countries. This review process includes consideration of the recommendations provided by UNESCO's assessment in this domain. Due to Governmental rotation it remains a challenge to ensure that high political priority will be maintained on this particular topic. However, to address this challenge, more efforts are invested in developing information material to argument for its case).

Regarding cost-effectiveness/efficiency measures, they can be described as an assessment of whether interventions and outputs/deliverables could have been delivered with fewer resources without reducing the quality and quantity of the achievements or whether the same (or greater) results could have been achieved at lower cost by considering alternative delivery approaches. A policy or a programme is efficient when it achieves its result at the lowest cost possible, thus ensuring a maximum quality impact for the resources available (i.e. "doing things right"). A policy or a programme is effective when it successively achieves the planned results (i.e. "doing the right thing" in the sense that the right thing is the planned thing). The purpose is to inform about the rational and measures taken to ensure the most cost-effective/efficient programme implementation and provide considerations on how cost-effectiveness/efficiency can be improved in future programme implementation. *Please refer for further information to the IOS Evaluation Handbook available at:* http://unesdoc.unesco.org/images/0015/001557/155748E.pdf

Concerning sustainability**,** an RP activity or XB project can be described sustainable when the benefits derived from it are maintained over time and beyond the Organization's assistance. Involving direct beneficiaries and key partners in the programme design and implementation favours ownership and is one step which participates in ensuring sustainability. The purpose is to report on the criteria or conditions put in place to assess prospects of the substantive, managerial and financial sustainability of a RP activity or XB project. In addition, indications about UNESCO's exit, transition or phasing out strategies can prove useful.

The contribution of the RP activity or XB project to the attainment of the selected C/5 expected result(s) (including the Main Line of Action, the Intersectoral platform, Category 1 Institute and Centre, Global Priorities Gender Equality and Africa, Chapter expected results)) should also be developed.

Note: In some cases, in particular during the first six months of the biennium, it may be that no progress has been attained as implementation has not started. In that case, the responsible officer should not leave the fields blank but rather explain the situation. It is important to express whether the lack of progress is planned or due to specific reasons which have delayed the implementation. This information will allow the persons reading the

information to understand the situation regardless of whether progress has been achieved or not.

3) *Overall the implementation of the activity as of (date):*

When the responsible officer has completed the fields related to monitoring, according to what s/he feels, s/he should give an overall sense of the way the activity or project is advancing by selecting if the implementation "Does not meet expectations", "Partially meets expectations", "Meets expectations" or "Exceeds expectations". As for the monitoring fields, this assessment is only visible internally. This information will assist the responsible officer at the Main Line of Action in aggregating the information and elaborating the overall progress assessment.

Apart from monitoring the progress related to the result and the outputs/deliverables, the responsible officer should make sure that the programming information defined initially is still valid. If this is not the case, the concerned information will need to be updated in particular regarding the Results Chain/Framework, result information, following aspects of the implementation strategy:
- Rationale with the underlying assumptions and causal sequence of the interventions to be undertaken, the key outputs/deliverables deriving from them, the expected result(s) to be attained and measures to follow up on them;
- Direct beneficiary/target groups and their expected roles;
- Key partners and their expected roles;
- Risks and mitigating measures;

the Internal team dedicated to the activity or project and its Geographical scope. The phase of the activity or project needs also to reflect the updated situation. For example, in case the implementation of an activity or project has been finalized, the responsible officer needs to change the phase to "Completed". This will ensure that for future reporting the monitoring information is copied automatically in the subsequent fields.

Regarding the internal team information, the responsible officer is requested, to confirm the list of team members who participated or are participating in the design and/or implementation of the activity or project. The responsible officer, where relevant, may also specify the reasons for which the team member did not participate to the implementation as originally foreseen. Finally, at the end of the biennium the responsible officer will need to indicate for each team member the **estimated** percentage of time dedicated to the activity or project. This will allow providing the complete list of UNESCO team members which have participated during the biennium in the activity or project and hence having a comprehensive picture of engaged UNESCO personnel. This also ensures the link with PerfoWeb; tool for the personnel's individual performance assessment.

Main lines of Action, Intersectoral Platforms (IP), Category 1 Institutes and Centres and Chapters (Office 3)
At this level the responsible officer is required to prepare a consolidated report on the key achievements, challenges and lessons learnt for each of the C/5 expected results. The measures taken in order to ensure the cost-effectiveness/efficiency of the programmes undertaken at the Main line of Action/IP/Category 1 Institute and Centre/Chapter should be spelled out. The contribution of the MLA (or IP, Category 1 Institute and Centre, Chapter) to the attainment of the selected C/4 expected outcomes of the Overarching Objectives and Strategic Programme Objectives should also be developed. The information should be informed by the assessments of progress provided under each Workplan pertaining to the

C/5 expected result of the MLA, Intersectoral Platform, Category 1 Institute and Centre or Chapter. The information should be entered in SISTER for each result under the fields entitled:

1) Benchmark attained against Performance indicator as of (date):

Here needs to be indicated for each defined performance indicator the target, whether quantitative and/or qualitative, reached at this moment in time. The responsible officer will then have to indicate if the achievements related to the result "Do not meet expectations", "Partially meet expectations", "Meet expectations" or "Exceed expectations".

*2)	Progress achieved, including challenges/lessons learnt as of (date): Please refer to the results defined above when completing the assessment, with specific attention to the following aspects: results against performance indicator(s) and benchmark(s), challenges/lessons learnt and contribution to the C/4 outcome(s).*

The achievements should inform about major programmatic accomplishments. It is an assessment at a given point in time of the result or part of the result achieved in light of the performance indicators and associated baselines as wells as quantitative and/or qualitative targets/benchmarks. It includes information about the key outputs/deliverables produced and how these contribute to the attainment of results. In addition, where relevant, new key achievements attained from previous programme implementation should also be reported upon. **To the extent possible ensure an evidence-based result-oriented reporting, and strive to inform about achievements viewed from the key stakeholders and in particular the direct beneficiaries' perspective**.

Awareness of challenges encountered and lessons learnt is crucial to learn and improve future programme delivery. Therefore it is also important to provide an assessment of success factors and critical difficulties encountered in relation to the implementation of the programme which have affected the performance. When possible, the assessment should include proposed measures to overcome the challenges encountered in order to draw lessons learnt and to inform-decision making.

The contribution of the C/5 expected result to the attainment of the selected C/4 expected outcome(s) should also be developed.

Cost-effectiveness/efficiency measures:

These should also be provided for each MLA/IP/Category Institute and Centre/Chapter and be entered in SISTER. It can be described as an assessment of whether interventions and outputs/deliverables could have been delivered with fewer resources without reducing the quality and quantity of the achievements or whether the same (or greater) results could have been achieved at lower cost by considering alternative delivery approaches. A policy or a programme is efficient when it achieves its result at the lowest cost possible, thus ensuring a maximum quality impact for the resources available (i.e. "doing things right"). A policy or a programme is effective when it successively achieves the planned results (i.e. "doing the right thing" in the sense that the right thing is the planned thing). The purpose is to inform about the rational and measures taken to ensure the most cost-effective/efficient programme implementation and provide considerations on how cost-effectiveness/efficiency can be improved in future programme implementation. *Please refer for further information to the IOS Evaluation Handbook available at:* http://unesdoc.unesco.org/images/0015/001557/155748E.pdf

Apart from monitoring the progress related to the achievements, the responsible officer should make sure that the programming information defined initially is still valid. If

this is not the case, the concerned information will need to be updated in particular regarding the Results Chain/Framework, result information and following aspects of the implementation strategy:

- Rationale with the underlying assumptions and causal sequence of the interventions to be undertaken, the key outputs/deliverables deriving from them, the expected result(s) to be attained and measures to follow up on them;
- Direct beneficiary/target groups and their expected roles;
- Key partners and their expected roles;
- Risks and mitigating measures.

Major Programme: Global Priorities Africa and Gender equality

For each of the five Major Programmes, specific expected results have been defined for the Organization's Global Priorities: Africa and Gender Equality. At this level the responsible officer is therefore required to report on the key achievements, challenges and lessons learnt for each of these C/5 expected results. The measures taken in order to ensure the cost-effectiveness/efficiency should be spelled out. The contribution to the attainment of the selected C/4 expected outcomes of the Overarching Objectives and Strategic Programme Objectives should also be developed. The information should be informed by the assessments of progress provided under each Workplan indicating a contribution to the respective results. The information should be entered in SISTER for each result under the fields entitled:

1) Benchmark attained against Performance indicator as of (date):

Here needs to be indicated for each defined performance indicator the target, whether quantitative and/or qualitative, reached at this moment in time. The responsible will then have to indicate if the achievements related to the result "Do not meet expectations", "Partially meet expectations", "Meet expectations" or "Exceed expectations".

2)   Progress achieved, including challenges/lessons learnt as of (date): Please refer to the results defined above when completing the assessment, with specific attention to the following aspects: results against performance indicator(s) and benchmark(s), challenges/lessons learnt and contribution to the C/4 outcome(s).

The achievements should inform about major programmatic accomplishments. It is an assessment at a given point in time of the result or part of the result achieved in light of the performance indicators and associated baselines as wells as quantitative and/or qualitative targets/benchmarks. It includes information about the key outputs/deliverables produced and how these contribute to the attainment of results. In addition, where relevant, new key achievements attained from previous programme implementation should also be reported upon. **To the extent possible ensure an evidence-based result-oriented reporting, and strive to inform about achievements viewed from the key stakeholders and in particular the direct beneficiaries' perspective**.

Awareness of challenges encountered and lessons learnt is crucial to learn and improve future programme delivery. Therefore it is also important to provide an assessment of success factors and critical difficulties encountered in relation to the implementation of the programme which have affected the performance. When possible, the assessment should include proposed measures to overcome the challenges encountered in order to draw lessons learnt and to inform-decision making.

The contribution of the C/5 expected result to the attainment of the selected C/4 expected outcome(s) should also be developed.

Cost-effectiveness/efficiency measures:

These should also be provided for each Global Priority and be entered in SISTER. It can be described as an assessment of whether interventions and outputs/deliverables could have been delivered with fewer resources without reducing the quality and quantity of the achievements or whether the same (or greater) results could have been achieved at lower cost by considering alternative delivery approaches. A policy or a programme is efficient when it achieves its result at the lowest cost possible, thus ensuring a maximum quality impact for the resources available (i.e. "doing things right"). A policy or a programme is effective when it successively achieves the planned results (i.e. "doing the right thing" in the sense that the right thing is the planned thing). The purpose is to inform about the rational and measures taken to ensure the most cost-effective/efficient programme implementation and provide considerations on how cost-effectiveness/efficiency can be improved in future programme implementation. *Please refer for further information to the IOS Evaluation Handbook available at:* http://unesdoc.unesco.org/images/0015/001557/155748E.pdf

Apart from monitoring the progress related to the achievements, the responsible officer should make sure that the programming information defined initially is still valid. If this is not the case, the concerned information will need to be updated in particular regarding the Results Chain/Framework and result information.