

The Importance of Result-Based Management in Fostering Transparency and Accountability in the Enhancement of Development Initiatives

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Abstract

Results-Based Management (RBM) is an organizational management system characterized by a goal-oriented approach. Its global application first came with the 2005 Paris Declaration on Aid Effectiveness. RBM is a results-centered approach to Project Management, that emphasizes delivering results rather than managing inputs and activities. The current study investigates the impact of RBM on increasing transparency and accountability. With all development initiatives transparent and accountable, RBM enhances stakeholders' ability to participate and understand where an organization or business stands in relation to its development objectives. This literature review integrates the findings of various studies (e.g., major multilateral organizations, bilateral donors, development banks, and international Non-Governmental Organizations) to evaluate RBM's relationship to building accountability and trust. The assessment relies on the theoretical cornerstones and principles of the RBM philosophy. It integrates them with New Public Management (NPM) to examine how the elements of RBM construct an openness and accountability culture. It demonstrates that, by adopting RBM, donors' trust is increased through evidence of strategic planning, effectiveness, and impact of RBM. However, the review also identifies persistent technical, political, and/or institutional capacity barriers to the successful implementation of RBM. For subsequent projects to effectively contribute to the development of transparent and accountable governance arrangements, efforts must focus on improving the RBM through: adaptive management; improvement in capacity building at the institutional, administrative, and governance levels of RBM; and the creation of incentives that give incentives to focus on sustainable and meaningful outcomes and enhanced accountability, rather than just quick wins and "low-hanging fruit."

Keywords: *Accountability, Development Initiatives, Impact, Result-Based Management, Strategic Planning, Transparency.*

Introduction

“A result is a describable or measurable change in state that is derived from a cause-and-effect relationship” [1]. It signifies an outcome or consequence of a specific action. The concept of results-based management (RBM) has been established for some time and is

increasingly embraced by organizations aiming to improve accountability and showcase concrete results to stakeholders. Introduced following the Paris Declaration on Aid Effectiveness in 2005, RBM emphasizes Ownership, Harmonization, Alignment, Results, and Mutual Accountability. This framework was developed as countries

worldwide agreed to reform their collaboration with donor nations [2]. Historically, project management has concentrated on overseeing inputs, activities, and outputs while ensuring timely delivery within budget constraints. This focus poses difficulties in credibly demonstrating results to taxpayers, donors, and other stakeholders. Donors and key parties are interested in understanding how their resources are allocated and the impact they have on individuals' lives.

It is often stated that without a clear destination in mind, any path will suffice [8]. This uncertainty is precisely what RBM aims to eliminate. It involves initially selecting a direction and end goal, determining the necessary route along with any intermediate milestones required for arrival, monitoring progress against a plan, and adjusting course as needed to achieve the intended objectives. RBM serves as a management strategy in which all entities, directly or indirectly, work towards specified outcomes ensure their processes, products, and services align with these objectives [1, 22]. In 1997, former United Nations Secretary-General Kofi Annan introduced the "Programme for Reform," which highlighted planning frameworks encompassing budgeting, implementation, monitoring, evaluation, reporting, and oversight; shifting focus from merely how activities are executed to what outcomes are achieved. Since then, RBM has gained traction globally among international organizations and has become integral to the UN's efforts to establish a system characterized by strategic thinking, accountability, transparency, coherence, collaboration, efficiency, and effectiveness, while being results-oriented [3]. This approach enhances donor confidence and fosters long-term partnerships. A commitment to results must be maintained throughout each phase of a program cycle to guarantee its relevance, coherence, effectiveness, efficiency, impact, and sustainability [9, 21]. As RBM assists organizations in realizing their intended

developmental outcomes by maximizing the impact of both individual and collective interventions, managing sustainable development results becomes essential. "This methodology offers the framework, tools, and guidance for strategic planning, risk management, performance monitoring, evaluation, and knowledge management. Its four complementary purposes include decision-making, learning, accountability, and communication" [10].

"Results-Based Management (RBM) tools are the hands-on instruments used in strategic planning, implementation, monitoring, evaluation, and reporting of development results." [1] These tools effectively convert RBM from a managerial viewpoint into actionable initiatives. It is acknowledged that there is no standardized 'roadmap' for implementing RBM; instead, each organization must tailor RBM to its unique characteristics and mandates within the framework of national priorities.

The theoretical underpinnings remain pertinent and vital when integrating Results-Based Management (RBM) into development projects. These theories collectively bolster RBM's emphasis on accountability, transparency, and substantial impact, positioning it as a fundamental methodology in contemporary management and development scenarios. Below is an analysis and an overview of key theoretical foundations commonly used in development initiatives.

Theory of Change (ToC): This concept lies at the heart of RBM in development contexts. ToC outlines how various development activities are expected to yield results in outcomes and long-term effects. It helps organizations clarify their assumptions, define result pathways, and identify measurable indicators across different stages (input, output, outcome, impact). In multifaceted initiatives across several sites, a well-articulated theory of change can guide leadership in making informed decisions regarding program

components, organizational direction, and prioritization while also providing a framework for accountability during evaluations [4].

Logical Framework Approach (LogFrame): This approach serves as a key instrument within RBM to guarantee transparency and strategic coherence. Frequently employed in development planning and assessments, the LogFrame structure puts ToC into practice by arranging objectives, activities, indicators, and verification methods. Despite its widespread recognition, the logical framework has faced considerable criticism over time regarding both its theoretical foundations and practical implementation [5].

New Public Management (NPM): This methodology is adopted by public service institutions and agencies to improve their operational efficiency. NPM emphasizes results-driven performance measurement, efficiency, and managerial autonomy. It represents a transition from traditional bureaucratic administration characterized by rules, hierarchies, and inputs to a focus on managerialism and performance outcomes (outputs/results). [6] Development agencies have increasingly embraced NPM principles to enhance the effectiveness and accountability of aid efforts. RBM embodies this shift through its emphasis on outcomes-oriented approaches.

Participatory Development Theory: Participatory development involves implementing traditional project practices in ways that are more inclusive and responsive. It has been noted that "participatory development primarily reflects a top-down approach, whereas participation in development is characterized by a bottom-up process." Understanding the difference between these two concepts is crucial for grasping the essence of participative practices. [7] Increasingly, participation in development emphasizes engaging stakeholders during the planning and monitoring phases. This theory fosters local ownership, enhances responsiveness, and promotes downward accountability, thereby

bolstering the legitimacy and effectiveness of Results-Based Management (RBM).

Learning and Adaptive Management Theory: The concept of learning signifies a shift within RBM from a predominantly control-focused approach to embracing a management style centered on learning. By assessing progress and evaluating outcomes, organizations can pinpoint implementation irregularities and modify their strategies to enhance effectiveness rather than merely using results for compliance purposes. Continuous learning and adaptation are essential within RBM, highlighting the importance of feedback, reflection, and flexibility over strict adherence to established protocols. Adaptive management is a strategy aimed at identifying key uncertainties through diagnostic experiments. It is particularly suited for addressing these challenges. [11] This represents a movement away from fixed planning towards evidence-based adaptability. In complex developmental contexts, RBM becomes intertwined with adaptive management as data from monitoring and evaluation systems inform real-time program adjustments.

Governance and Accountability Theories: These theories emphasize the importance of transparency, participation, and institutional checks and balances. RBM plays a critical role in ensuring accountability through well-defined targets, public disclosures, and performance audits, all of which are vital for effective governance in development initiatives. The notion of accountability has gained traction as an essential criterion for both development success and aid efficiency; however, ambiguities regarding its actual implications continue. The term "mutual" denotes the shared accountability among parties collaborating towards common objectives. [12] Furthermore, governance accountability clarifies that accountability remains unchallengeable within this framework.

Novelty of the Work

Traditional literature on RBM treats it as a neutral management tool focused on planning, monitoring, and measuring performance; however, the majority of literature contains limited investigation into the broader Governance Implications of RBM. As a result, most current work on RBM is primarily technical. This study seeks to address these gaps by creating three novel directions for future research into RBM.

First, this study provides a new way to view RBM, related to the broader debates around transparency, accountability, and overall governance of public sector organisations, by employing a 'governance mechanism' rather than a 'managerial tool', in effect identifying the impact of RBM on institutional behaviour, accountability relationships, and development decision-making.

Secondly, this study provides an approach to RBM analysis that is sensitive to the unique context of developing countries, as such providing an opportunity to respond to widespread criticisms of universal RBM models and addressing emerging needs of organisations such as the United Nations and other international organisations, that advocate a learning-focused, adaptable, contextually relevant RBM framework.

Finally, through methodological advancements, this study will enhance the traditional methods of analysing RBM, transitioning from descriptive analysis of whether or not RBM is effective, to an explorative approach that will consider what conditions RBM is effective, what methodology is used for the implementation of RBM, and the effects of RBM on accountability and development outcomes.

Objectives

The main objective of this study is to examine the role of Results-Based Management in enhancing transparency and accountability among stakeholders within organizational

processes for planning, implementing, monitoring, reporting, and evaluating the results of development initiatives. The specific objectives of this study are to:

1. Assess the key RBM tools and practices (e.g., logical frameworks, performance indicators, monitoring & evaluation systems) that are meant to promote openness and responsibility.
2. Explore challenges and limitations in implementing RBM frameworks that aim to improve transparency and accountability.
3. Assess the effectiveness and usefulness of the result-based management approach and tools.

Materials Reviewed and Methods

This review used qualitative methods to collect data, thereby using existing literature on the subject. The review draws on findings from various RBM handbooks and guiding principles of international and non-governmental organisations, annual reports, evaluation reports, and research and reviews conducted on whole or parts of the result-based management.

Annual Reports

With only five years remaining until the deadline, the Sustainable Development Goals (SDGs) Report 2025, published by the United Nations, provides a stark assessment of global progress, concluding that the world is far off track from achieving the 2030 Agenda for Sustainable Development.

The report notes a lack of global cohesion, with the UN-based Multilateralism Index (UN-Mi) ranking Barbados first and the United States last in its support for UN-based multilateralism.

The report's overall message is that the SDGs remain within reach, but only through "urgent multilateralism" a renewed, evidence-based commitment to international cooperation to treat the 2030 Agenda not as aspirational goals, but as non-negotiable commitments to current

and future generations [12] In the World Bank Group Managing result 2024 report performance trend noted the World Bank, project outcome ratings have plateaued after a steady increase over the past decade, primarily due to the rise in the share of fragile and conflict-affected situations (FCS) operations in the portfolio. The report highlighted gaps in the design and implementation of results monitoring, which are persistent concerns in Project and Country Program Evaluations.

Independent Evaluation Group (IEG) validations identified that 83 percent of country programs over the past 10 years had major inadequacies in their results frameworks. Despite improvements over the past decade, more than one-third of World Bank operations rated by IEG have inadequate monitoring and evaluation practices.[13] African Development Bank Group (AfDB) report referenced 13 delivered Independent Development Evaluation (IDEV) products in 2024. Among them was the Evaluation of Counterpart Funding at the Bank. This evaluation drew critical lessons to improve the effectiveness and sustainability of co-financing arrangements between the Bank and its Regional Member Countries (RMCs). Evaluative evidence confirms that difficulties in mobilizing or disbursing counterpart funding do not necessarily indicate weak ownership. It affirms that fostering a genuine sense of ownership by countries requires aligning projects with country priorities and systems, supported by complementary mechanisms that are often more effective at promoting sustainable engagement and commitment [14].

Evaluation Reports

The evaluation of FAO's Multi-Country Programme in the Pacific Islands was to assess the strategic relevance and contribution of the Organization in the Pacific in responding to national/subregional needs and challenges within its mandate. Findings show that FAO's programming is relevant to regional and

national needs and priorities and is aligned with regional frameworks and national development and sector plans. Nonetheless, as a means of improving programme results, a wider stakeholder consultation at the project design stage, with a focus on the beneficiaries, was highlighted. Capitalizing on the opportunity for closer collaboration requires enhancing the human and technical capacities in the subregion, which were identified as a challenge. A project-based approach rather than a programmatic approach was another challenge highlighted.[15] The evaluation of *Global Affairs Canada's Climate Finance Programming* examined climate finance programming delivered by Global Affairs Canada (GAC) as part of the Government of Canada's (GoC) public climate finance commitments. Findings indicate that GAC's climate finance has produced notable outcomes in mitigating climate change and has successfully attracted some private-sector investment, especially within middle-income nations. Nevertheless, the evaluation identified several discrepancies between Canada's overarching climate finance goals, the structure of the funding commitments, and budget objectives. There was insufficient prioritization of climate finance policy aims and a lack of clarity regarding success metrics.[16] A mid-term review of the African Development Bank Group (AfDB) Policy on Results-Based Financing was conducted after five years in six pilot countries to examine its relevance, coherence, efficiency, and developmental effectiveness at both output and outcome levels. This evaluation concluded that Results-Based Financing is a pertinent mechanism for fulfilling the Bank's development mission and addressing the requirements of regional member countries, assuming certain conditions are fulfilled. [17] Additionally, CARE International's End of Project Evaluation Report for Safe Services for Minority Populations (SSMP) in Cambodia underscored the project's success due to its design fostering

extensive collaboration and a strong emphasis on sustainability. However, it also noted deficiencies in support service resources beyond the project's influence.

Research and Reviews

The review of the UN system-wide RBM implementation examines the progress and effectiveness of RBM in its implementation, with a focus on RBM policy elements defined in General Assembly Resolutions 67/226 (of 21 December 2012) and 71/243 (of 21 December 2016) On the quadrennial comprehensive policy review of operational activities for development within the United Nations system, findings indicate some progress in integrating results-based management across various agencies. The report identified discrepancies among organizations, noting significant variations in performance regarding the management areas evaluated during the review. It proposes that tackling both conceptual and technical challenges, as well as overcoming structural and systemic limitations, will facilitate the advancement of results-based management in alignment with the objectives of the 2030 Agenda. Furthermore, the review emphasizes that when assessing how results-based management has contributed or added value, a diverse array of technical, political, structural, and systemic hurdles were identified as influencing its effectiveness as a management framework for achieving 2030 Agenda goals. [19] The European Commission (EC) Research and Evidence Facility conducted a research review to investigate the actual and potential effects of migration management strategies on sustainable development. This research was carried out in Puntland, where international efforts on migration have concentrated on addressing the increase in irregular movements between the Horn of Africa and Yemen. These preliminary findings

noted the diverse perspectives of different actors on migration, the actual and potential responses to it, and the impact of these responses. It shows that in the context of Bossaso, there are many institutional actors who have little buy-in to the current migration management programmes. Those engaged in migration programming appear to operate somewhat apart from other areas of government, business, and society that are affected by migration but not invested in these responses. The absence of this buy-in calls into question how far these interventions to address the challenge of migration can achieve a sustainable impact beyond their implementation phase. [20] The United States Agency for International Development (USAID) provided one of the most comprehensive analyses assessing the impact of total USAID funding on global health over the past two decades and forecasting the effects of its defunding on mortality rates through 2030.

The study highlighted the vital role of USAID funding in reducing mortality and improving health in Low- and Medium-Income Countries (LMICs). Then the concept of sustainability, an integral component of RBM, kicks in when the proposed funding cuts could lead to millions of preventable deaths and reverse decades of progress in global health and development [21].

Results

Current Trends in Results-Based Management

RBM's value proposition lies in its potential to improve decision-making, accountability, and learning. Its effectiveness depends more on how RBM is used as a compliance tool or as a strategic management and learning approach, rather than on the technical design of the frameworks.

Table 1. Analysis and Interpretation of the Approaches and the Results [23, 24]

Approach/Tool	Evaluation/ Analysis	Interpretation
Results-Oriented Planning	The use of results frameworks, logical models, and clearly articulated outcomes demonstrates a deliberate shift toward planning with results in mind.	This approach has improved strategic clarity and alignment with institutional priorities and the SDGs. To enhance accountability, there is a feasible shift from procedural compliance to performance accountability, especially with donor-funded initiatives that require evidence-based implementation and reporting. However, in some cases, planning remains overly ambitious relative to available resources and implementation capacity. The quality varies across programmes. Where capacity development and stakeholder engagement were prioritized, results appear more sustainable. In contrast, results driven mainly by short-term delivery have weaker sustainability prospects.
Theoretical Foundations (ToC, Log Frame, NPM)	These theories collectively reinforce accountability, transparency, and strategic alignment, offering a clear causal path for projects.	The foundational logic of RBM is quite comprehensive. The tools exist to logically connect resources to achieve results that will lead to change in development challenges. The challenge in attaining results is not the theory, but the application and quality of those tools.
Results-Based Financing (RBF)	Adopted by institutions like AfDB to align incentives and improve outcomes by tying disbursements to performance targets.	RBM is moving beyond reporting to management control. The use of RBF shows that RBM principles are being used as a strategic mechanism to influence behaviour and drive efficiency.

Currently, the trend in Results-Based Management is less about developing new frameworks to implement RBM and more about improving how existing RBM systems function to better accomplish their goals.

The findings of this Review indicate that Result-Based Management has played an important role in building donor confidence by providing evidence of the accountability, effectiveness, and impact of the RBM System. The Review also found that the development of the RBM system is still experiencing challenges in its implementation, has difficulty attributing results in complex circumstances, risks placing too much emphasis on quantifiable results, and has capacity and resource constraints. For example, the SDG 2025 Global Assessment report emphasizes the need for a results-oriented management approach because the

progress towards implementing the Agenda 2030, as well as the establishment of results-oriented management systems, is off track to the degree that continued support provided to each of these initiatives needs to be based on increased, evidence-based, multilaterally cooperative actions.

Ultimately, the implementation of the RBM System to improve effectiveness and sustainability remains an important management tool for all Countries and Multilateral Organizations (MOs) to enhance the delivery of their respective outcomes over time. However, technical inconsistencies in the implementation of the RBM system remain a significant constraint to successfully realising its full potential. Additionally, limitations in flexibility when applying the RBM System (particularly in fragile or conflict-affected

contexts) and resource constraints remain two additional constraints on the successful achievement of the RBM System's potential. Future efforts will require strengthening RBM systems by promoting adaptive management (flexible management systems allow for greater adaptability) through increased technical capacity and a realignment of incentives to demonstrate meaningful, sustainable results.

Discussion

The interpretation and evaluation of variations in Results-Based Management Implementation by many International Organizations and Donor Agencies have identified three substantial areas within the results-based approach that require the most significant new attention as opportunities for continued improvement.

Variations and Fragmentation of Results-Based Management: The United Nations Joint Inspection Unit (JIU) identified significant divergences in how different UN agencies implemented Results-Based Management. Another review of Results-Based Management (RBM) conducted by the GAC also found a lack of alignment of RBM with various policy objectives. The central question for this area of focus should be "What are the key structural and systemic changes that need to occur above and beyond the common set of principles of RBM so that Monitoring and Evaluation (M&E) practices can be more coherent and harmonized across the multilateral and bilateral donor sectors?"

Efficiency and Value for Money: Establish the relationship between the resources used to produce results and the results achieved. This area of focus also raises questions about how to balance the urgency to deliver results with creating the highest-quality results with the fewest resources. (This trade-off may be further impacted by the environment in which the results are produced.)

Attribution of Results: The issue of how to attribute outcomes from multiple partners to a single Project remains a significant challenge for building high confidence in evaluation outcomes and, therefore, transparency.

Limitations and Challenges of Results-Based Management

While the Results-Based Management (RBM) methodology provides a systematic approach to establishing organizational performance through planned action, continuous monitoring, and regular evaluation of activities, especially within the context of public-sector programmes and development, it also has limitations and difficulties.

Attributing Results to Specific Outcomes and Placing Too Much Emphasis on Quantification of Outcomes: Because attribution of results is very often difficult to establish in today's globalised world, results are usually lost in the fog of complexity; therefore, some results may be overlooked or disregarded altogether simply because there are no quantifiable measures available for assessment.

Overly Prescriptive and Inflexible Planning: Many organisations devise a RBM model that is too detailed, too prescriptive, too inflexible, to allow enough flexibility for changing situations, especially in conflict-ridden regions.

Human Resources and Financial Constraints: The efficient implementation of RBM requires that the organisation has both effective manpower and the right M&E systems and funding to meet these requirements. A lot of institutions in general can't or do not have the means or people behind it.

Conflicts of Interest

An agency may suffer from conflicts of interest if it links an employee's performance evaluations to their ability to bring in money or in a promotion based on an employee's work, allowing the employee to inflate productivity and to focus on finding reasons to overstate

their achievements, pursuing an “easy” success or to “gaming the system’s” behaviour while neglecting things that are worse but that are really just as important.

Conclusion

In the wake of the Paris Declaration on Aid Effectiveness (2005) which defined RBM as the basis for a theory of practice, we have already witnessed that RBM has been effective in demonstrating RBM efficacy, bringing further transparency and accountability, both of which are crucial elements in generating an environment of donor confidence and longer sustainable development partnerships in order to make use of resources that can truly save lives for people. However, based on the conclusion of this study, this will not be the case because of ongoing, systemic implementation/success deficits that have limited the potential for RBM to be fulfilled as envisioned. Some of the key findings from this analysis include:

There are still significant gaps in the fundamentals of RBM quality. Despite how mature the RBM system has become, it still has many technical weaknesses. Across-the-board evaluations of RBM show that almost all country programs continue to use the Foundational Tools (i.e., results frameworks, M&E systems) for monitoring and measuring progress and for providing rigorous reporting. Yet these continue to have significant inadequacies, thereby creating a direct negative impact on the accountability and learning aspects of the RBM system. Accordingly, the World Bank's Independent Evaluation Group findings validated that poor quality continues to be a significant issue across the majority of country programs.

RBM is not coherent; There are inconsistencies in how the current RBM system is applied. In addition to the absence of high-quality, uniformly enforced M&E standards, there are numerous misaligned incentives across the overall UN system and among donor

agencies. Collectively, these issues undermine the establishment of a truly "coherent" global development structure that is genuinely accountable.

As such, the goal of the international community should not be to abandon the concept or practice of RBM; rather, it should be to substantially elevate the quality and adaptability of RBM to create an effective way to hold both donors and those receiving aid accountable for achieving desired results/results in regards to development.

Conflict of Interest

None declared by the authors.

Ethical Consideration

This review used secondary data to analyse and draw conclusions. All data used for this article are publicly available. The authors did not use any personal identifying information that may put anyone's privacy or confidentiality at risk. Secondly, the authors did not interact with research participants. No interviews were conducted, nor were any group discussions held. In that regard, there was no need to obtain ethics approval before conducting the desk review of materials, including reports and peer-reviewed articles. The article is a product of an analysis of pre-existing written materials.

Data Availability

The authors appropriately cited all data sources used in this article, and these sources are publicly available.

Author Contributions

Daisy Foday, the Principal Investigator, conducted the material search, desk reviews, analysis, and drafted the manuscript. Edward contributed by editing the first draft.

Funding

The author used personally-generated income to fund this study. No external financial resources were sought.

Acknowledgements

The authors would like to express their sincere gratitude to Professor Yusuf-Habeeb, Olafemi Munirat for her invaluable support and

insightful feedback throughout the research and writing process. Appreciation is also extended to the editorial team for their constructive comments and guidance, which greatly enhanced the quality of this work.

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