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Reporting on the performance and results of United Nations programmes:
monitoring, evaluation and management review components

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Joint Inspection Unit entitled "Reporting on the performance and results of United Nations programmes: monitoring, evaluation and management review components" (JIU/REP/88/1).

REPORTING ON THE PERFORMANCE AND RESULTS OF UNITED NATIONS PROGRAMMES:

MONITORING, EVALUATION AND MANAGEMENT REVIEW COMPONENTS

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I. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS

1. For almost 40 years, the General Assembly and the Secretariat have been working to establish an orderly system of planning and review of United Nations programmes. As indicated by the quote which introduces this study, organizations often put great effort into establishing objectives and approving resource inputs, but fail to subsequently find out what was actually accomplished. The United Nations has indeed made considerable progress in developing programme plans and budgets, but the system remains incomplete - and seriously weakened - because an essential element is still missing: there is no regular, systematic reporting on programme performance and results to top management and intergovernmental bodies.

2. The United Nations has tried to establish meaningful reports on programme performance several times over the years, but in the late 1970s the Secretary-General acknowledged that there was still no system to monitor, evaluate and report on programme performance. Because programme budget statements were inadequate and an internal evaluation system was lacking, the Secretariat in 1980 established, and has come to rely heavily on, a new, interim "programme performance report".

3. Unfortunately, these reports provide only a very mechanistic tabulation of the thousands of programme "outputs" produced, which tells intergovernmental bodies almost nothing about actual programme results, efficiency and effectiveness relative to the objectives which were set. The only other regular performance and results reports - in-depth evaluations - have gradually become useful, quality documents, but since only one report is prepared each year, it will take many years to review all the United Nations major programmes even once. As a result, Member States do not presently have the information on programme performance and results that they need to help them determine future programmes and achieve operational improvements.

4. In 1985 members of the Fifth Committee once again strongly criticized the lack of Secretariat reporting on programme results (see the Introduction). The Secretariat promised again to provide more extensive and analytical reporting in the future, and in late 1986 - after a decade of effort - it finished designing a framework of objectives, indicators and progress assessments as a new built-in self-evaluation system. This system provides a solid basis for regular, analytical, and comprehensive reporting on programme results to all intergovernmental bodies. Unfortunately, the Secretariat has decided to provide only a brief, biennial report to the Committee on Programme and Co-ordination (CPC) summarizing its "general conclusions" about evaluation and programme design.

5. The Inspector believes that it is critically important to seize this reporting opportunity. Substantive, comprehensive performance reports would finally integrate monitoring and evaluation as normal working tools for programme decision-making by top management and intergovernmental bodies, as already called for (but not yet achieved) by the programme planning regulations which the General Assembly approved in 1982. They would strengthen programme formulation and implementation by providing timely progress and results information. They would provide clearer accountability and programme transparency. Although such reports have been requested since the 1950s, they are needed now more than ever to help Member States choose the most cost-effective uses of scarce United Nations resources during the financial crisis of the late 1980s. Finally, they would provide systematic information on progress, problems and effectiveness to allow United Nations decision-makers to adapt programmes much more rapidly and creatively to the inevitable changes and challenges which the 1990s will bring.

6. Restructured programme performance report The present programme performance report merely counts outputs, and is not even as informative as its predecessors of the early and late 1960s and mid-1970s. It is little used, is incomplete, is issued at the wrong time, contributes little to programme decisions on priorities or marginal activities, and contains almost no analysis. The output-counting process should be maintained and strengthened for internal programme monitoring purpose. However, it should only be a minor part of a new and much more substantive performance report (paras. 21-113, 129-135).

RECOMMENDATION 1: The Secretary-General should replace the present programme performance report with a report which analyzes progress made and results achieved against the established objectives for each United Nations subprogramme. This report should be submitted concurrently with the biennial proposed programme budgets, in order to finally join "results" information with "intentions" information as intergovernmental bodies have long sought (paras. 114-120, 136-139, 161).

7. Implementation of the monitoring and internal evaluation systems Both the 1981 and 1985 JIU evaluation status reports concluded that the United Nations had fallen well behind other agencies in establishing and using evaluation systems, and urged actions to strengthen monitoring and evaluation functions. The General Assembly has also repeatedly requested such strengthening, but reports of the Secretary-General have acknowledged a continuing inability to do so. Sound system support is even more important now that the monitoring and self-evaluation processes are finally being implemented. It seems clear from experience that the Secretariat-wide evaluation system that the General Assembly called for in 1981 will never be established. It is none the less very important that at least partial strengthening actions be taken now to ensure that minimum levels of monitoring and evaluation coverage, quality, and usefulness can be achieved (paras. 30-47, 55-85, 140-159).

RECOMMENDATION 2: The Secretary-General should

(a) assess the staffing of the Central Evaluation Unit (currently only three professional staff) to ensure that it has the specific staff resources necessary to carry out required evaluation studies and the evaluation system management responsibilities set out for it by CPC in 1983 (paras. 143-145).

(b) add at least one more professional to the two professional staff in the small central Monitoring Unit to enable it to finish designing and installing the monitoring system, and then to assume the full analytical, oversight, and operational role originally intended for it (paras. 157-160).

(c) strengthen evaluation activities and the quality of performance and results reporting in at least those few units which expend a majority of total United Nations resources but have thus far received little evaluation attention: UNRWA, DTCD, UNHCR (to a much lesser extent), and - because of their policy and operational importance if not resource size - the regional commissions (paras. 47, 141-142).

(d) determine and report on which specific intergovernmental bodies - beyond CPC, ACABQ and the Fifth Committee - are responsible for programme formulation and review of programme implementation for each United Nations programme, and take action to ensure wherever possible that all these bodies regularly receive and review the relevant medium-term plan, programme budget, and programme performance report documents or sections as an agenda item (paras. 59-64).

(e) since the new self-evaluation system will depend heavily on the skills of Secretariat staff who have never received appropriate training, establish and implement as a high priority within the formal United Nations training programme a specific course in programme design and evaluation for all programme and subprogramme managers (paras. 146-152).

8. Reporting on management performance and improvements Administrative, management, and conference services support functions consume almost half the United Nations regular budget. There has been much discussion of intentions and needs for improving these programmes in the 1980s, but there is almost no systematic reporting to intergovernmental bodies on actual gains achieved in efficiency, service quality, or productivity. The proposed biennial subprogramme performance reports would help fill this information gap. But a 1985 JIU report and a 1987 Secretariat report on long-standing computerized information system problems suggest that further such reports, if carefully selected and reviewed by the intergovernmental bodies concerned, could be a powerful stimulus to significant and sustained operational improvements in these programmes (paras. 37, 165-179).

RECOMMENDATION 3: The main bodies concerned - ACABQ, the Fifth Committee, and the Committee on Conferences - might consider requesting an annual in-depth review report from the Secretariat on management improvement actions and results in a selected administrative support or conference services area (para. 180).

9. Improved decision-making information Good programme preparation, analysis, execution, evaluation and future programming require accurate, integrated and timely information. The United Nations has struggled for years to harmonize financial and programme data. A computerized, integrated system is urgently needed (paras. 86-98, 157-160, 176-177).

RECOMMENDATION 4: The Secretary-General should give high priority in current technological innovation efforts to establishing a computerized management information system which integrates both performance and financial information for timely and effective programme decision-making at the Secretariat and intergovernmental body levels (paras. 97, 160, 177).

II. INTRODUCTION

"... the concern with capacity and performance reaches its highest peak when draft programmes and budgets are discussed and seems to evaporate when reports on the execution of the approved programmes are reviewed.

... This dichotomy between the concentration on programme elaboration and budgeting on the one hand, and the neglect of programme execution on the other, is in itself one of the major causes of the shortfalls of the performance of the system."

Mahdi Elmandjra, The United Nations system: An analysis, 1973.

10. Information on the way in which an organization has carried out the tasks it set for itself should be an essential element of the management process. Such programme performance information allows top management and governing bodies to determine whether stated plans and objectives were achieved, and provides accountability for effective use of the resources which were made available.

11. In 1985 JIU issued its third report on evaluation in the United Nations system. The report concluded that evaluation is being used more widely and systematically than ever before, and is demonstrating its value to improve the system's operational performance and quality. However, despite initiatives to improve decision-making processes, JIU found that system-wide there is still a greater emphasis on programme inputs than on results, and an insufficient flow of programme performance information. In a companion report on the status of evaluation in individual organizations, JIU observed that these problems were especially serious in the United Nations 1/.

12. The problems created by inadequate programme performance reporting in the United Nations were underscored at the fortieth session of the General Assembly in 1985. During the general debate in the Fifth Committee on programme planning and the proposed programme budget for the biennium 1986-1987, Member State representatives, primarily from developing countries, made the following criticisms:

- "... the difficulty experienced by Member States in obtaining a complete picture of the processes of planning, budgeting, performance, monitoring, and evaluation of United Nations activities ... /was/ compounded by the fact ... that the Fifth Committee had no information on the implementation of the programmes of the preceding budget. /The ... delegation/ ... hoped that the Secretary-General's remark ... that much remained to be done to establish monitoring and evaluation on a systematic and uniform basis throughout the Secretariat would soon no longer be true."

/...

- "A start had been made on performance monitoring, but the process should be expanded and become an ongoing one, so as to permit, inter alia, better assessment of needs and possibilities for redeployment of resources in the course of the budgeting exercise."
- "... the new proposed programme budget ... had been drawn up without the benefit of a critical analysis of ongoing activities, and without eliminating programmes that were obsolete or of marginal usefulness ... Member States were therefore unable to form a precise idea of the efficiency with which the resources were used or of the quality of the results to justify further estimates ... CPC was paralysed by the lack of information attributable to reticence on the part of those responsible for programmes ..."
- "The fundamental question ... was that of bringing resources into line with programmes ... more time ought to be spent on evaluating the application and implementation of those programmes."
- "... constraints imposed by the absence of a fully operational monitoring system ... The Member State harboured serious reservations concerning the provision of statements of programme budget implications given the lack of such a system. ... priority setting ... would provide a useful management tool once monitoring and evaluation functions had been placed on a sound footing."
- "ACABQ, CPC and the General Assembly should be given more information in order to be able to review the proposed programme properly and take enlightened decisions ..."
- "... He could not believe that ... every programme element in the proposed programme budget was fully useful ... Indeed, there was a broad feeling among Member States that there was ample room for improvement, internal redeployment and reassessment of priorities. What the United Nations lacked was the machinery for maintaining that process on a continuing basis ... A new impetus must be given to the identification of activities that were obsolete, of marginal usefulness or ineffective." 2/

13. These sharp criticisms from Member States seem surprising because the United Nations has had for the past several years, at least in theory, an integrated system of programme planning, programme budgets, monitoring and evaluation. They seem even more surprising in view of the fact that the Secretariat has been providing programme performance reports, in various formats to governing bodies for almost 20 years.

14. Nevertheless, the Secretariat agreed with the committee members' conclusions. The Secretary-General's concurrence is cited above, but in addition the Under-Secretary-General for Administration and Management stated that

"Member States ... have stressed the need to be told, more clearly and more extensively ... what has been the programmatic performance of the Secretariat, which outputs have been delivered, and with which result ...

Let us strengthen the monitoring and evaluation functions ...
Let us say clearly and dispassionately what has been done and with which result, and equally what has not been done and why ...
Let us produce more analytical performance reports ...
I find the essential problem one of better and more transparent information, thus permitting better decisions" 3/.

/...

15. Subsequently, based on this "intensive discussion", the General Assembly reiterated its long-standing request for "reinforcing the monitoring and evaluation capacity of the United Nations so as to provide Member States with a basis for more informed decision-making" 4/.

16. The JIU undertook this study to assess past efforts and current problems in United Nations reporting on programme performance and programme results, and to suggest ways to improve the quality, timeliness and usefulness of this process. Some Secretariat officials equate such reporting with the current Secretariat reports entitled "programme performance reports", which only monitor "outputs delivered" versus those planned. JIU, however, agrees with the Fifth Committee and Secretariat views expressed above: proper performance and results reporting should go beyond mere reporting on conformity with work plans. It should also systematically and regularly present and analyze results, programme quality, problems, and improvements made in the activities undertaken. "Programme performance and results reporting" is therefore defined here as that monitoring, evaluation and other management review and assessment information regularly made available to top management and intergovernmental bodies on the way in which the Secretariat has carried out the programmes entrusted to it and on the results obtained.

17. The "Secretariat", for the purposes of this study, comprises all United Nations units covered by the medium-term plans and programme budgets: it thus excludes certain semi-autonomous entities, in particular UNDP, UNFPA and UNICEF. Because this topic has been a priority concern for many years, the report contains extensive footnotes referring to past discussions and detailed analyses of various problem areas. The Inspector also wishes to thank the many officials who contributed their ideas and observations to the study.

III. PROGRAMME PERFORMANCE REPORTS

18. The 1985 JIU status report on evaluation observed that the organizations of the United Nations system were working to modernize and streamline the relatively cumbersome information, control, and reporting processes that they had built up over the years. To better integrate monitoring, evaluation, management review, and financial information for improved decision-making by top management and governing bodies, JIU urged that (a) monitoring systems be strengthened to provide more timely information, and be harmonized with evaluation processes; (b) much greater efforts be made to determine what specific information the decision-makers need and when; and (c) new computerized management information systems be used to upgrade and update performance information 5/.

19. The United Nations has made considerable progress in planning its performance through medium-term plans and programme budgets. But it still has much work to do to complete the programme planning system by establishing internal evaluation processes and systematic reporting on programme performance and results. Development of the programme planning system has been underway for almost four decades, beginning with initial requests for such a system in the 1950s and early 1960s; attempts to establish planning, programme budgeting and evaluation processes in the late 1960s and early 1970s; the "restructuring" efforts of the late 1970s; and the programme planning regulations and rules period of the 1980s. This historical process is a relevant part of current efforts to complete the system, since it demonstrates the consistent (and persistent) calls for an effective, integrated programming system over the years. A summary of programming policy statements and implementation efforts since the 1950s is therefore included as Annex I to this report.

20. At present, despite the years of discussion, systematic monitoring and evaluation reporting on programme performance and results is still largely limited to a narrow "programme performance report" which tabulates thousands of "outputs produced" versus outputs programmed. This Chapter first reviews earlier (and more substantive) performance reports and the continually stated determination to improve their quality. The Chapter then analyses nine major ways in which the current "output-counting" reports fail to meet the requirements for effective reporting which intergovernmental bodies have long requested and the Secretariat has promised to provide.

A. Formats and content

21. Since its inception in 1945, the United Nations has published an annual Report of the Secretary-General on the Work of the Organization. Until 1977, these reports provided an informative general discussion (containing 100 to 200 pages each) of all areas of United Nations work, although they mostly described "developments" rather than analyzing performance and results 6/. Since 1977, however, they have been reduced to only the former introductory portion - a 4 to 12 page policy overview statement by the Secretary-General. (Reports by executive heads in some of the specialized agencies, in contrast, are still an important source of review and performance information, as discussed in section B.9 following.)

22. The first specific United Nations "performance reports" began in 1968, as recommended by the "Committee of 14". They attempted to provide information on expenditures by programme, evaluate work programme accomplishments "where appropriate", compare man-months actually used to those programmed, discuss progress made, and explain any implementation problems. These reports were more systematic and programme-oriented than the annual "Work" reports. Nevertheless, they were essentially limited to the economic, social and human rights fields; contained wide variations in content and analytical quality; and at best concentrated on outputs produced (meetings held, reports issued) rather than on progress made towards objectives or results obtained 7/. In 1971 these reports were converted back to purely financial documents. Analytical reporting on programme performance was discontinued pending the introduction of the new programme budgeting process.

23. Governing bodies considered the first programme budgets and medium-term plans to be positive improvements, but they were quite critical of the lack of accompanying review and reporting on programme performance. In response, the Secretariat produced a diverse series of experimental reports.

(a) Interim and final budget and programme performance reports for the 1974-1975 biennium identified programme outputs produced and discussed discrepancies between planned and actual outputs. Evaluation of the benefits of these outputs was to be a "separate exercise" (which has still not been achieved). These 200 and 430 page documents gave expenditure data and brief narrative output statements for all types of United Nations programmes, including administrative and other common services 8/.

(b) A 1975 report noted the "clear wish" of intergovernmental programming bodies for evaluation of programme effectiveness, but made a "plea for guidance" on how to do such assessments. The report did provide brief analyses of the costs and some benefits of nine varied United Nations activities, while emphasizing that the results presented were neither true "cost-benefit" nor "cost-effectiveness" studies 9/.

(c) The medium-term plan for 1976-1979 stated that a few special analyses and evaluations would be a "regular feature" of plan documents. It provided an interesting quantitative analysis of productivity and modernization aspects of documents reproduction in New York and Geneva 10/.

(d) In response to General Assembly pressure for information on programme priorities and status, the 1978-1981 medium-term plan presented the results of a short questionnaire sent to managers of economic, social and humanitarian programmes, asking them to rate their programmes. Not surprisingly, most of the organizational units which responded to this self-assessment exercise (some large ones did not) reported that their programmes were very effective, necessary, and unique 11/.

(e) In 1977 the Secretariat presented four initial programme evaluation reports to CPC. Prepared by the units concerned as "in-depth", "self-evaluation" reports under guidance provided by OFS, the reports gave background data on programme costs, legislative authority, and existing "evaluation procedures", and attempted to briefly summarize the outputs and impact of each of the many programmes and subprogrammes involved 12/.

(f) In 1978, following three years of repeated requests from the General Assembly, the Secretary-General issued a first report on the identification of United Nations activities which were completed, obsolete, marginally useful, or ineffective. The report noted the observation of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) that such a critical review was essential, but only discussed methodological and implementation problems which had to be overcome 13/. A further report in 1979 provided a partial analysis of terminations and redeployments in some programmes, citing continuing methodological problems 14/.

24. Despite this six-year flurry of activity, almost all these initial monitoring and evaluation efforts were subsequently abandoned. The budget and performance reports (a) were converted once again to financial status documents. The "special" analyses and evaluations (b) and (c) were not repeated. The "self-evaluation" process (d) disappeared for a full decade before a new system was unveiled (see Chapter IV.B.). The programme evaluations (e) were sharply reduced to only one report a year to CPC (see Chapter IV.A.). And the identification of completed/ineffective activities (f) has never found its proper place in the overall system (see Sections B.5 and 6).

25. In 1978 the Secretariat acknowledged in several reports that it had no system for assessing programme performance. The 1980-1983 medium-term plan, for instance, stated that the lack of operational work programmes was a "major defect" which hindered the monitoring of programme progress and complicated reporting on programme performance. Furthermore, it meant that "a reliable framework for programme evaluation cannot be created" 15/.

26. During 1978 the JIU issued a report which analyzed defects in the United Nations programming and evaluation system. It urged that an orderly and intensive subsystem be created to monitor and evaluate programme performance and report thereon to top management and governing bodies 16/. The CPC and ACABQ endorsed the JIU recommendations and the General Assembly approved them 17/.

27. The "new" programme performance reports which the Secretary-General began providing in 1980 18/ have settled into a fairly standard format, although CPC has requested various adjustments over the years. The reports, which have varied from 60 to 130 pages long, are issued in the spring of each even-numbered year for the preceding biennium: the fifth such report, due in the spring of 1988, will cover the 1986-1987 period. The main feature of each report is 20 or more tables showing where possible "Actual programme performance at the output level". Each table gives the number of (a) outputs programmed; (b) those

implemented as planned; (c) those departing from programmed commitments (due to reformulation, postponements, or terminations); (d) additional outputs (either required by legislative bodies or added at the initiative of the Secretariat); and (e) "ratings" according to the proportion of implemented outputs, either as letter "grades" (in the earlier reports) or percentages (the 1986 report).

28. The charts are generally followed by narratives which very briefly explain deviations or particularly low implementation rates. The causes usually given are delays in producing documents or changes in publication schedules, lack of staff or extrabudgetary resources, or reprogramming and meetings changes made by governing bodies. The 1984 report attempted for the first time to analyze overall patterns of implementation problems and provide summary tables. The 1986 report did not repeat this general discussion, but did give more extensive summary tables showing total output production.

B. Major problems with current reports

29. The existing programme performance reports are not an adequate response to United Nations monitoring, evaluation and reporting needs, as clearly demonstrated by the basic dissatisfaction expressed by both Member State representatives and top Secretariat officials in the Fifth Committee in 1985. The major problems of the present process are summarized in the following sections, as a basis for considering possible improvement actions.

1. Incomplete coverage

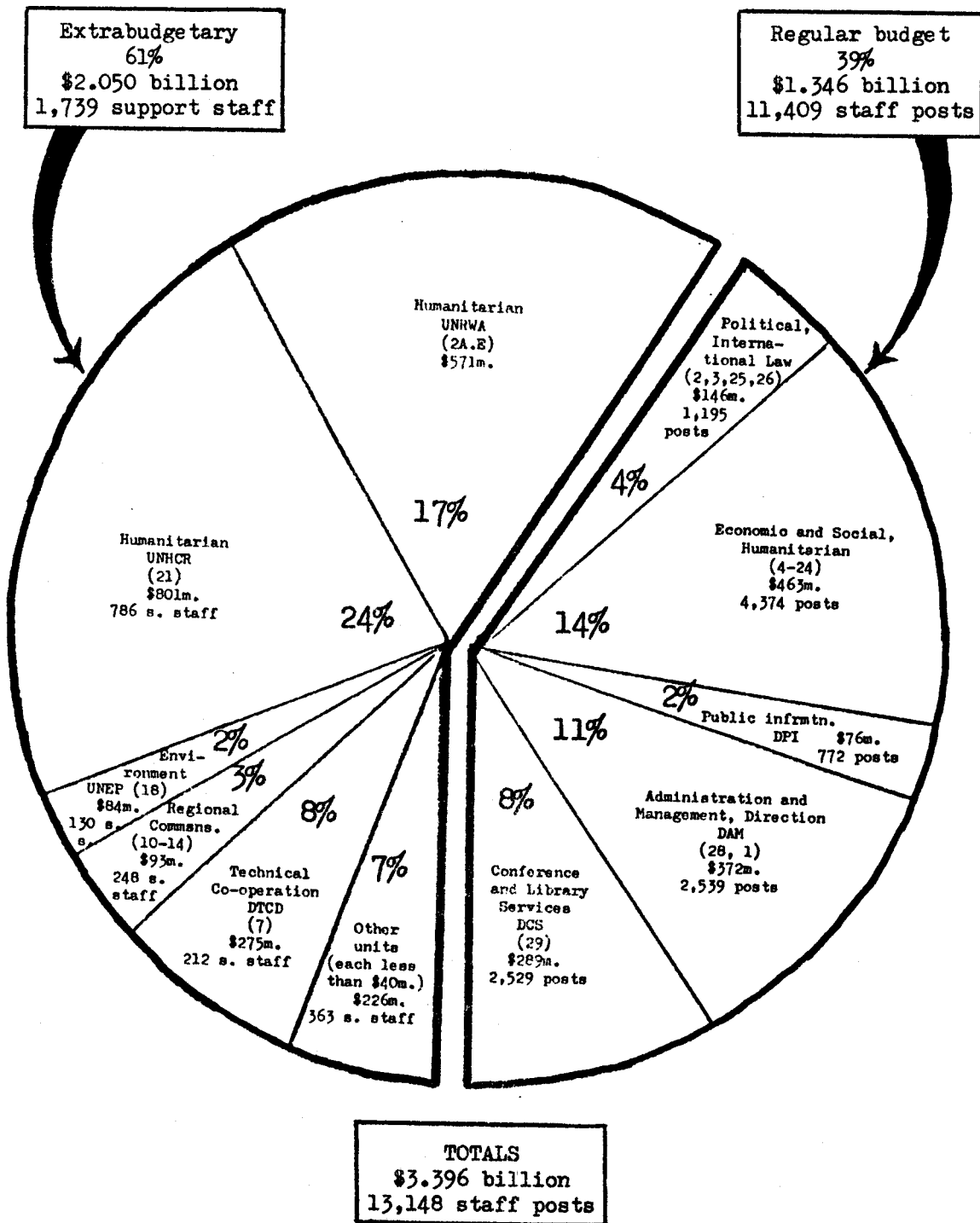
30. The programme planning regulations and rules state that all United Nations activities, whether financed from regular budget or extrabudgetary resources, shall be subject to "periodic and thorough reviews" and shall be programmed in the sense of clearly identifying final outputs to be delivered 19/. At present, however, the programme performance reports systematically cover only a small portion of total United Nations activities.

31. During the 1960s expert committees stressed the importance of unified estimates of all United Nations resource needs to allow balanced and realistic high-level decisions on each part and on the whole of United Nations activities 20/. Despite many recent statements about developing "transparent" programme and financial information, however, it is still difficult to get a clear and simple view of total United Nations activities. The 1986-1987 proposed programme budget provides fully 77 pages of detail and summary charts, but nowhere briefly summarizes major activities within the total programme.

32. FAO, ILO and WHO regularly use summary "pie-chart" presentations in their programme budgets. This led the Inspector to develop the chart on the following page, which allows the reader to readily see the distribution of total estimated United Nations expenditures for 1986-1987. The chart provides for each of the largest United Nations regular budget and extrabudgetary areas of activity (a) a descriptive title; (b) the predominant office or department involved, where there is one; (c) the relevant budget section numbers, in parentheses; (d) estimated expenditures in \$US millions; (e) total staff posts (support staff posts only for extrabudgetary funding); and (f) the area as a percentage of total expenditure.

33. In addition to these broad resource allocations, the United Nations also has a highly detailed (and fragmented) programme structure. Once again, no summary table is available. However, the United Nations has the following three programme levels (computed from the 53 table-of-contents pages in the six different documents which comprise the current 1984-1989 medium-term plan 21/), plus programme elements (in the programme budgets) and outputs (in the programme performance reports):-

United Nations total estimated expenditures (net), 1986-1987



SOURCES: Regular budget figures from "Programme budget for the biennium 1986-1987", document A/40/6/Add. 1, 1986, pages 141-158. "Posts" include both established and temporary posts. Figures for Administration and Management, Direction include net (\$5 million) of other expenses (Parts VIII-XI) and income estimates, and 194 staff posts.

Extrabudgetary figures from "Proposed programme budget for the biennium 1986-1987", document A/40/6, Vol. 1, 1985, pages 79-87. Excludes \$199 million and 396 support staff posts foreseen for UNIDO before it became a specialized agency. Also excludes peacekeeping operations, which amounted to \$309 million during 1984-1985.

- 31 major programmes;
- 148 programmes (81 central, 67 regional);
 - 471 subprogrammes (270 central, 201 regional);
 - 2,000 programme elements (approximate);
 - 8,596 final outputs (1984-1985, not counting public information).

34. Under the regular budget, economic and social (and some small-scale humanitarian) activities primarily involve research, publications, and documentation and other "substantive servicing" for intergovernmental bodies. For the last two decades, this area has been the main target of programming and evaluation efforts. For instance, it provides more than 70 per cent of all the programmes and subprogrammes in the medium-term plan. Even here, however, performance reporting has not been complete because of methodological problems (see subsection 8 following). A recent study of system-wide economic and social research and policy analysis activities for CPC concluded that programme structures in most of the organizations need to be re-examined to improve the design, organization, and monitoring of these activities 22/.

35. CPC and the Committee on Information have requested special performance reporting efforts for public information work. This area readily lends itself to the "output-counting" approach of the current performance reports: although it consumed only 2 per cent of resources, it provided no less than 13,000 (60 per cent) of the total outputs the United Nations reported on for 1984-1985.

36. A third area, political affairs and international law, has been only partially included in the performance reporting system. The Secretariat has concluded that many of the activities involved "do not lend themselves to assessment in terms of programme performance", although some might be added to future performance reports 23/. Also, the Secretariat has found it impossible to identify in advance the number of report "outputs" which inter-governmental negotiating bodies will require.

37. Almost half the regular budget - and another 20 per cent of total expenditures - is spent on administration, management and direction, plus conference and library services. These activities were only added to the performance report for 1982-1983 at CPC request (and almost all the executive direction, policy-making and co-ordination work is still excluded). The support service functions will not be fully incorporated in the programme planning process until the 1990-1995 medium-term plan comes into effect (which may not be until 1992, see para. 64(f)). Meanwhile, despite their large resource share and great potential for performance assessment and management improvement, these activities are included only partially and very superficially in the programme performance reports. They are also not providing any other regular performance or review reports to intergovernmental bodies (as discussed further in Chapter IV.F).

38. ACABQ and CPC have long stressed the need for a clearer presentation of the origin, purposes, and control exercised over the extrabudgetary resources and staff posts which are found in most United Nations programmes. It is admittedly difficult to estimate future extrabudgetary funding levels due to their uncertain, voluntary nature. Yet they have considerably outgrown total regular budget resources. When added to regular budget figures, extrabudgetary resources can dramatically alter the "profile" of funds allocated among a unit's programmes (as JIU illustrated in its report on ECA in 1982 24/). "Extrabudgetary short-falls" are often cited as the cause of postponements or termination of planned outputs. Concerns have also been expressed in CPC that extrabudgetary funding patterns could distort the programme priorities set by the General Assembly, thus making stringent monitoring of these programmes and their costs essential 25/.

39. The largest component of the total United Nations budget (41 per cent) is applied to extrabudgetary humanitarian assistance administered by the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA). Yet the one or two pages on UNHCR in each programme performance report tell little about its performance. The first report in 1980 discussed seven programme elements relating to executive management. The 1982 report stated only that UNHCR refugee activities, almost all financed from voluntary funds, cannot be accurately pre-programmed but are considered to be implemented as planned. The 1984 report gave some "selected statistics" on UNHCR operations and outputs, such as documentation centres established (1), assistance programmes by country (10), and meetings with UNDP (10). The 1986 report provided even fewer "significant performance indicators" for UNHCR's more than \$900 million of expenditures.

40. JIU commented favourably in 1985 on the progress made and work of UNHCR's small evaluation unit, but urged further efforts to integrate evaluation into UNHCR decision-making processes 26/. The annual reports of the High Commissioner contain much information on UNHCR assistance activities, statistics, and trends, but still contain little if any material on "lessons learned" from project self-evaluations or in-depth evaluations 27/.

41. The performance reports also devote only one or two pages to UNRWA. The first report in 1980 noted that the UNRWA programme was not yet designed in terms of programme elements and outputs, and thus it provided only selected statistics on numbers of users of UNRWA relief, health, and education services. Subsequent performance reports have maintained this pattern. In 1982 JIU was requested by the General Assembly to make a comprehensive review of UNRWA to help ensure cost-effective use of its scarce resources. JIU recommended that UNRWA establish biennial work plans and programme budgets and monitor and evaluate programme implementation, and that intergovernmental oversight of UNRWA operations be strengthened 28/. However, UNRWA was not able to begin preparing its first medium-term plan - with programme and subprogramme objectives, strategies, and methods of evaluation - until 1986. Meanwhile, the Commissioner General's annual reports provide much information and statistics on UNRWA activities but, as with UNHCR, not much data on results obtained 29/.

42. The final budgetary area, comprising 20 per cent of total United Nations resources, is that of technical co-operation and other extrabudgetary activities, primarily involving the Department of Technical Co-operation for Development (DTCD) and "operational activities for development" but also including many other units and some "substantive" and "support services" extrabudgetary activities. Reporting on technical co-operation projects was quite uneven and confusing in the 1986 performance report. It included a phrase on projects "being implemented" for Namibia, a phrase on project "backstopping" outputs delivered in DIESA, a more informative table of programmed projects versus projects actually underway for DTCD, a phrase on outputs "reported as implemented" for CTC, a table of outputs "implemented" as programmed and additional related outputs for three regional commissions, a table of total "outputs" for UNCTAD, outputs as "advisory missions" for ITC, two sentences on projects "actually delivered" for UNCHS (and "mission work-months" for the Regular Programme of Technical Co-operation) 30/.

43. The performance report acknowledged that technical co-operation projects could not generally be considered "programmed outputs". The Secretariat agreed to refine future reporting on technical co-operation through a more precise formulation of relevant sections of future programme budgets and more clear and systematic methods of presentation 31/.

44. Other performance reporting on these important activities is also limited and uneven in quality. DTCD, one of the major executing agencies for UNDP projects, began building an evaluation system in 1983 but then postponed implementation pending UNDP's revision of its procedures (which were issued in

mid-1987). The Secretary-General's annual reports to the UNDP Governing Council on DTCD and other technical co-operation activities are still concerned much more with "activities", "delivery", and expenditure statistics than with the results achieved, problems encountered, and lessons learned 32/.

45. The Governing Council has emphasized the need to raise evaluation quality and compliance, and requested that DTCD report in 1987 on measures to strengthen its project design, quality and implementation efforts, including "intensification" of monitoring and evaluation 33/. However, a Secretariat report to CPC in 1987 concluded that the DTCD evaluation function was still dispersed, the use of evaluation findings to improve future projects "had not yet made much progress", and that the annual reports had not met the 1982 General Assembly request for a "succinct evaluation" of the results achieved by completed projects 34/.

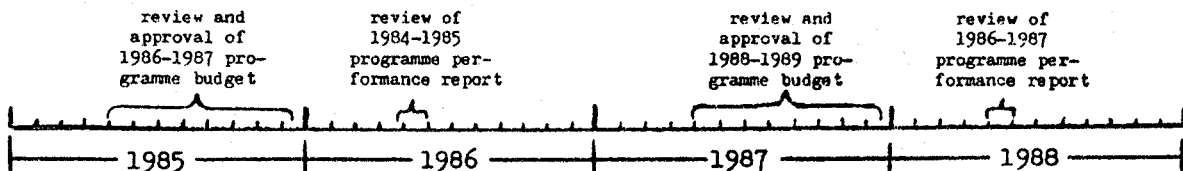
46. Among other units responsible for major expenditure of extrabudgetary funds, the regional commissions have struggled, with increasing governing body policy support but without much success, to establish even minimal evaluation units and systems for their expanding operational roles. The United Nations Environment Programme (UNEP), for instance, has taken significant steps to establish an evaluation system and conduct evaluations during the past decade, but has also suffered from restricted and uncertain evaluation staffing 35/.

47. The continuing inability to report on performance and results for the vast majority of United Nations programmes indicates that changes are needed. Rather than relying solely on the very narrow "performance" report on "outputs", it would be much more practical and useful to produce a systematic, substantive and analytical performance report by subprogrammes (using existing programme processes and data) to aid organization-wide programme decision-making by intergovernmental bodies, and to supplement this with strengthened evaluation processes and more results-oriented annual reports in those few entities responsible for spending most of the total United Nations resources: UNHCR, UNRWA, the Department of Administration and Management (DAM), the Department of Conference Services (DCS), DTCD, and the regional commissions. These possibilities are discussed further in the Chapter IV.B and F sections on the planned self-evaluation system and on management improvement activities.

2. Awkward report timing

48. During the 1970s the Secretary-General envisioned a United Nations programming system in which programme-formulating bodies would have before them, at the same time and in a common format, complete information on past performance and on future proposals (see Annex, para. 9). Unfortunately, programme budget preparation and review must occur before a biennium begins, while complete performance information must of course come after a biennium ends.

49. Current programme performance reporting has nevertheless tried to combine these two elements. As a result, the reports are issued at a time when they do little good. The diagram below shows that the report on 1984-1985 programme performance was issued for review after the 1986-1987 programme budget had already been reviewed and approved. It can thus only serve as an input, a year later, to decision-making on the 1988-1989 proposed programme budget, but without any reporting on the programme being implemented during the intervening 1986-1987 biennium. This cycle then repeats itself.



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50. Programme performance reports did not always follow this awkward pattern. A 1966 group of experts called for performance reports every 12 months or less (see Annex, para. 5), and the Secretary-General did provide interim reports when programme budgeting began in 1974-1975 (Annex, para. 12). In 1978 the JIU report which urged establishment of a monitoring and evaluation system proposed two monitoring reports, one in the spring of the second biennial year on estimated programme implementation status, plus a final report after the biennium ended as part of an evaluation report. The Secretary-General and ACABQ endorsed the logic of this approach 36/, and in another 1978 report the Secretary-General stressed that the first report would help ensure that any programme element proposed for continuation into the next biennium "would have to be justified in the next budget estimates on the basis of proven value in the current biennium" 37/.

51. Although the Secretary-General had planned to submit the first mid-biennial programme performance report in 1981, he subsequently proposed, and CPC accepted, that only one report be submitted after the end of each biennium. In 1982 the Secretary-General again raised the possibility of two reports but CPC, given the "transitional character" of the reports, postponed a decision on any changes in timing 38/. The end-of-biennium report, now called for in Regulation 5.1 of the Regulations and Rules, continues. There has, however, been one significant change: in 1985, all units began submitting their internal performance reports on a semi-annual basis 39/.

52. The Inspector believes that the present reporting schedule does not integrate monitoring into the programme planning process as intended, and that the untimely issuance of the programme performance report is a major reason why delegates in intergovernmental bodies scarcely even acknowledge that it exists (see para. 12). Since such reporting is now routinely done semi-annually and is increasingly computerized, the Inspector believes that the original agreement on a mid-biennial report should be implemented to ensure that programming bodies have up-to-date status information before them when they make decisions on the next programme budget.

53. The complexities involved in the overall United Nations programming cycle are discussed in the following section, but one more major timing problem should be noted here. Late submission of programme documents, which hinders the necessary governing body review and reflection, has proven to be more the rule than the exception over the years, despite frequent expressions of dissatisfaction from ACABQ, CPC, ECOSOC and the General Assembly.

(a) In 1973 CPC "deplored the fact" that the initial medium-term plan and programme budget were not available for its thirteenth session 40/.

(b) In its resolution 33/118 of 1978 the General Assembly, "deploring the unacceptable delay" in submitting the medium-term plan documents for 1980-1983, called for an in-depth study of the planning process to solve this problem 41/.

(c) In 1979 CPC "deplored in the strongest terms the failure of the Secretariat" to provide 1980-1981 programme budget documentation on time, and urged corrective action to prevent "such unfortunate and unacceptable conditions of work for intergovernmental bodies" 42/.

(d) In 1981 ACABQ cited its concern at the late submission not only of programme budget proposals, but of management improvement, budget performance, programme performance and other programme reports for review 43/.

(e) ECOSOC resolution 1983/51 stated that the Council "deeply regrets" its inability to review the proposed programme budget for 1984-1985 because of "serious delays" in preparing and submitting budget sections to CPC, and called for another report to identify deficiencies in methodology, procedures and the timetable for programme budget presentation 44/.

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(f) The Secretariat report requested by ECOSOC showed a real problem with departmental budget submissions for 1984-1985 (although improved from the preceding biennium): 30 per cent of the 79 individual submissions were received on time or up to 46 days late, but 70 per cent arrived from 46 to 131 days after the deadline established by the budget instructions 45/.

(g) In 1986 the United Nations Board of Auditors reported that significant delays and quality problems which they had found in budget submissions for the 1982-1983 biennium continued for the 1984-1985 submissions as well. The Administration attributed the delays and poor quality to "inadequate involvement" of some department heads and a "lack of experience" of some officers preparing programme budget submissions 46/.

(h) ACABQ noted in 1985 that the programme budget submissions for 1986-1987 did not include proposed estimates for a number of sections and units. This was often attributable to studies or progress reports that had been pending for some time, but it left the budget submissions incomplete and made general analysis and comparison with previous budgets more difficult 47/.

54. The programme performance reports have been subject to similar delays. The Rules and Regulations state that the Secretary-General shall transmit these reports to all Member States by the end of the first quarter after completion of the biennium. However, the four reports thus far were dated 19 March and 18 April 1980, 26 March 1982, 13 and 27 April 1984, and 8 and 9 May 1986. The reports have thus not only been issued at progressively later dates, but none has met the Regulations deadline (the date on a United Nations document is the date on which it was submitted for publications processing, which, due to translation requirements, is generally weeks before the document is actually printed in the various language versions and distribution to Member States begins). Although the earlier reports at least reached CPC for consideration, CPC decided in 1986 that, because of late issuance of the 1984-1985 report, it would not make a detailed review of each section but would consider it as appropriate in the context of its review of the proposed programme budget for 1988-1989 48/.

3. Fragmented programme review structure

55. JIU reports on planning and programming and a 1983 ACABQ report 49/ have noted that the specialized agencies usually have a single executive board or council which, with or without sub-committees, deals with both programme and financial issues in a relatively unified way. The United Nations inter-governmental mechanisms, in contrast, are much more complex and fragmented.

56. Two subsidiary organs of the General Assembly have major but separate responsibilities in this area. CPC is an intergovernmental body which functions as the main subsidiary organ of ECOSOC and the Assembly for planning, programming, and co-ordination. The ACABQ is an expert body which examines reports of the Secretary-General 50/. CPC considers and modifies the content of programmes: ACABQ reviews financial proposals but does not question content 51/. There has been considerable debate over the years about this divided responsibility, resolved by decisions not to "tinker" with existing arrangements and renewed encouragement to the two committees to co-operate more closely with each other.

57. Many other bodies, however, are also involved. A 1974 initial survey of the programming and budgeting machinery concluded that a "fairly large number" of bodies participated in formulating, reviewing, and approving programmes, while a "distinctly smaller" number reviewed and approved budgets. But the extent of participation varied widely, and the submission of programme budgets to all bodies concerned (at least 42 were identified) was viewed as a "formidable task" 52/.

58. Another mid-1970s analysis suggested that programmes might be reviewed and evaluated by (a) the technical and expert bodies in the regional commissions; (b) the functional or sectoral committees or expert groups reporting to the Assembly and ECOSOC, or in UNCTAD and UNEP; (c) CPC. All these reviews would precede formal approval by the "principal policy-making organs" in UNCTAD, UNIDO, UNEP and the regional commissions, followed by ECOSOC in its co-ordinating role and finally by the General Assembly 53/.

59. A 1975 report on evaluation noted that programme review procedures were "exceedingly complex" and raised important questions. Is there at least one intergovernmental body to review each United Nations programme fully? In the typical case where multiple bodies review a programme, is there a mechanism to sum up divergent views and assign priorities? Is the programme review body technically expert and representative of different viewpoints? Does documentation provided to the review bodies enable them to judge programme effectiveness 54/?

60. These questions have not yet been answered, despite the fact that the basic problems were foreseen long ago. In 1972 the Secretary-General had urged Member States to concentrate programme and budget authority in as few intergovernmental organs as possible - ideally in a single body - to provide a balanced assessment of the total programme while avoiding the segmentation and isolation of the many existing programme-formulating and financial bodies 55/.

61. During the late 1970s CPC sought the involvement of all sectoral and regional intergovernmental bodies in programme planning and review, but a 1979 study acknowledged that participation in plan formulation was "both inadequate and poorly organized", while document quality, format, and timing did not yet permit proper review 56/. In response, the General Assembly called for effective participation of all intergovernmental bodies in the formulation, consideration, review and evaluation of the medium-term plan through appropriate preparation and co-ordination of meetings calendars, and also requested them to regularly review programmes in their area of competence 57/.

62. The situation, however, did not change much in the early and mid-1980s. A 1984 JIU report found that the programming instruments were not being systematically used by the subsidiary bodies of ECOSOC. It recommended that all documents for the planning, programming and evaluation cycle be regularly distributed to the subsidiary bodies in a timely fashion, and that they review their programmes and report thereon to ECOSOC at least biennially, making full use of the programming documents 58/.

63. The Secretary-General subsequently agreed that the programme planning documents were "the principal instruments" for Member States to guide United Nations activities and for the Secretariat to improve programme implementation. He agreed that wider distribution was needed (as CPC had already urged in 1982 and 1984 and would repeat in 1986): while "quite a few" subsidiary bodies did receive the medium-term plan and programme budget, some did not, others received work programmes in a different format, and there was no provision that they receive programme performance reports or participate in monitoring and evaluation. The Secretary-General found "great merit" in stressing the importance of the programming regulations and rules to these bodies, and agreed to promptly distribute the programming documents to them and obtain their reports on programme reviews where possible within the complex conference calendar. He also noted, however, that subsidiary bodies themselves must be prepared to take "more affirmative action" to exercise their mandates in programming and co-ordination 59/.

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64. During 1986-1987 several events have indicated that major changes may be coming in this United Nations programme review structure.

(a) CPC is attempting to improve its work, with more emphasis on its planning and programming role, and greater integration of evaluation and co-ordination matters with programme planning 60/.

(b) The Secretary-General acknowledged that even the Main Committees of the General Assembly (except for the Fifth Committee) were not participating in the programme planning process and the determination of major priorities. He promised - again - to "bring to the attention" of all relevant intergovernmental bodies the approved conclusions and recommendations of CPC 61/.

(c) The 1986 group of experts urged fundamental structural reform of the complex United Nations intergovernmental machinery, including an in-depth study of the more than 150 bodies active in the economic and social fields alone 62/. The General Assembly endorsed implementation of the group's recommendations, including an improved consultation and formulation process for the medium-term plan and the programme budget and a strengthened CPC role 63/.

(d) Secretariat instructions for the 1986-1987 programme performance report request units to note whether and when a programme review and a performance review (and reports thereon) were held by specialized intergovernmental bodies. Secretariat officials said that the results of this enquiry will be discussed in the programme performance report to be issued in early 1988.

(e) In early 1987 ECOSOC established a Special Commission which, during 1987 and 1988, will carry out an In-depth Study of the United Nations Intergovernmental Structure and Functions in the Economic and Social Fields, as recommended by the 1986 experts and endorsed by the General Assembly.

(f) In a September 1987 report, the Secretary-General urged that adoption of the next medium-term plan be postponed from 1988 to 1990 and that it cover the 1992-1995 period. A table in the report showed that, programme by programme, many draft programmes for the 1990-1995 plan had received no review by specialized intergovernmental bodies during 1987, while other bodies were not able to "give sufficient attention" to the drafts. The report agreed with General Assembly resolution 41/213 that systematic consultations with all relevant intergovernmental bodies "are essential for improving the programme planning and budgeting process", and proposed a schedule for the 1987-1989 period to establish such consultations 64/.

4. Continuous programme changes

65. Not only is it difficult to get programming documents to the many intergovernmental bodies as described above, but the many bodies also dilute the authority of these programme documents as well. Once again the problem was foreseen: the Enlarged CPC observed in 1969 that programmes were too often built on recommendations of intergovernmental bodies without sufficient recognition of ongoing programmes or priorities, resulting in a proliferation of programmes which was difficult to analyze or co-ordinate 65/.

66. The 1976-1979 medium-term plan noted the same "unlimited multiplication of objectives", whereby decentralized bodies undertook many programme initiatives which constantly called into question the established programme orientations and "discouraged substantive departments from involving themselves deeply in the planning process" 66/. The General Assembly urged in 1976 that subsidiary organs should not add new activities outside the standard biennial programming sequence unless "a pressing need of an unforeseeable

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nature arises as determined by the General Assembly", but CPC found that many subsidiary bodies continued to add programmes after the medium-term plan and programme budget were approved 67/.

67. In 1977 the General Assembly requested that "statements of programme budget implications" be issued to better integrate supplementary proposals by intergovernmental bodies with existing programme and resource commitments. As summarized in three recent status reports 68/, however, not much progress was made until 1982, when programming Regulation 4.9 stated that no intergovernmental body should make a decision on changes to approved programme budgets or additional expenditures without a Secretary-General's report on the programme budget implications involved. After much further discussion, the Assembly requested in resolution 38/227 that the Secretary-General prepare such statements, but only for draft resolutions and decisions being considered by the Assembly itself, and without implying the elimination of existing activities or programmes.

68. During 1984-1985 about 40 such implications statements annually were provided to the substantive Main Committees and the Fifth Committee on the relationship of proposed new activities to approved programmes of work, the means of their implementation, and their additional net cost, if any. The Secretariat reported in 1986 that these experimental statements were generally functioning smoothly, both to sharpen legislative requests to the Secretary-General and to systematically help update the programme budget. However, the Secretariat concluded that extending the process to all United Nations bodies, as called for by Regulation 4.9, would be much too complex and burdensome, in part because a fully operational monitoring system and up-to-date output status information were not available. CPC subsequently requested that ECOSOC also try using the statements during 1987 and 1988, and that the Secretary-General report further in 1989 on experience gained 69/.

69. While this gradual expansion of programme implication statements continues, there are still many changes outside the regular programming process. The 1984 programme performance report showed that, for those 1982-1983 programme sections "with precise programming", 73 per cent of the outputs (4,092 of 5,570) were implemented as programmed, with the rest reformulated, postponed or terminated. However, this did not include 882 additional outputs (16 per cent of the original total), about half of which were added by legislation and half by the Secretariat. Changes (882 plus 1478 = 2360) thus represented about 42 per cent of the original 5,570 programmed outputs, and in some units this figure was as high as 70 to 80 per cent 70/.

70. Many delegations in CPC expressed concern about these high rates of departure from programmed commitments, which was "especially disturbing" in the light of the careful preparation of the programmes. Some delegations expressed "severe criticism" of the practice of displacing programmed outputs with outputs added later, while others were concerned with the large number of terminations during the biennium 71/.

71. The number of departures and changes in the 1986 programme performance report seems to have changed only slightly for the better. For instance, additional outputs in 1984-1985 were down from 16 to 14 per cent of the total originally programmed (omitting the thousands of small public information outputs), and total departures were down from 42 to 36 per cent. The 1986 report did, however, add complex new implementation ratings to reflect the persistent programme change problems. The reader can now choose among the percentage of outputs implemented (a) as programmed plus reformulated; (b) as programmed plus legislatively modified; or (c) as finally modified, including outputs added by the Secretariat 72/. CPC subsequently recommended that the original simple measure - the percentage implemented as programmed - also be restored in the next report.

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5. Identification of priorities

72. The complex and crowded United Nations programmes and programme review structure make it even more difficult to apply limited resources to multiple possible activities as wisely as possible. From the very first programming discussions of the 1950s to the reassessments of the mid-1980s, intergovernmental bodies and the Secretariat have stressed the need to use performance information to concentrate efforts on those priority activities which make a real contribution, while eliminating those which are not producing results.

73. From 1975 to 1981 the General Assembly passed a whole series of resolutions on priorities and marginally useful activities. A 1981 JIU report on this topic, however, concluded that because of a lack of systematic review methods, programmes were bogged down in ongoing routine and steady expansion: the United Nations had not proven that it could credibly manage and transfer resources from marginal to truly useful activities 73/. In a parallel report, the Secretary-General acknowledged these difficulties and proposed a new system of, and criteria for, priority setting and resource redeployment 74/. In its ensuing resolution 36/228, the General Assembly considered that

"the determination of priorities, the identification of obsolete activities, and evaluation should be fully integrated into the general process of planning, programming and management 75/."

74. Subsequent progress in establishing priorities has been modest. The Secretariat concluded in a 1984 report that the essential task of setting priorities in the 1984-1989 plan "proved difficult", and it was "still too early" to determine the effects on work programmes 76/. In a 1986 note to CPC, however, the Secretary-General defined priority setting as a continuing key problem in CPC work. Priorities were to be set at three levels: (a) as an overall framework in the introduction to the medium-term plan; (b) at the sub-programme level in the plan and the proposed programme budgets; (c) in proposed budgets, designating programme elements representing about 10 per cent of a programme's resources as "highest priority" and another 10 per cent as "lowest priority".

75. The report concluded that "some progress" had been made in setting priorities, especially within sub-programmes. It proposed that CPC, in accord with its mandate, pursue the difficult task of making recommendations on priorities among programmes, and use new programme review criteria and performance and evaluation documents to stimulate the Main Committees of the General Assembly and other bodies to express their own views 77/. For its part, the 1986 group of experts considered the criteria for setting priorities (especially in Regulations 3.15-3.17 and 4.6) to be satisfactory: the problems come from failure of the intergovernmental machinery and the Secretariat to apply them. The group therefore recommended (and the General Assembly subsequently agreed) that the relevant Regulations and Rules should be strictly applied 78/.

76. Priority designation in performance reporting is at the programme element level, and involves several problems. First, the Secretariat has been slow to establish such priorities: only 9 of the 29 budget sections included in the 1982-1983 performance report gave priorities; in the 1984-1985 budget the proportion was 19 of 34; and in 1986-1987 priorities were still established for only 23 of 32 budget sections. Even these sections may not be complete: CPC requested the Secretary-General in 1986 to indicate in future programme budgets whether the "highest" and "lowest" designations do in fact represent about 10 per cent each of the relevant programme resources requested, in accord with Regulation 4.6 79/.

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77. Second, although the designation of lower level priorities was to be a task shared by the Secretariat and intergovernmental bodies, it appears that such priorities are established by programme managers with little subsequent detailed intergovernmental review (as discussed in sub-section 3. above and stressed by the 1986 group of experts 80/). In the 1984-1985 programme budget the General Assembly, following the recommendations of CPC, changed priority designations for only 23 of the approximately 2,000 programme elements in the proposed budget, or about one per cent 81/.

78. Third and finally, priority designations do not seem to make much difference. During 1982-1983, only 78 per cent of the "highest priority" outputs were implemented versus 72 per cent of those with no designation, and in some units the "highest priority" implementation rate was actually less than that for non-priority items 82/. The latest performance report cited CPC's recommendations that "highest priority" outputs be implemented at a rate close to 100 per cent, but then provided, with no comment, a table showing that while "highest priority" implementation had risen somewhat to 86 per cent during 1984-1985, non-designated items had risen even more (to 82 per cent) and "lowest priority" items had jumped all the way from a 48 per cent implementation rate to 75 per cent. In addition, in some departments the "highest priority" implementation rate was only 45 to 55 per cent 83/.

6. Marginally useful activities

79. Progress in identifying marginally useful activities and redeploying the resources involved has been even more disappointing than the priority effort. The Secretary-General reported in 1978 that creation of a monitoring and evaluation system at the programme element level would be a key step to meet the General Assembly's desire for action in this area. When he nonetheless presented an initial report 84/, ACABQ found the results "very modest indeed" and CPC called them "clearly inadequate". In resolution 34/225 in 1979 the General Assembly called on the Secretary-General to identify marginally useful items "without further delay", as well as activities completed or terminated and the resources thereby released, and criteria and a system for regularly and efficiently identifying such activities 85/.

80. In 1980 the Secretary-General reported again on marginally useful activities in the first of the "new" programme performance reports, but CPC indicated in "terse language" its "clear ... dissatisfaction with progress made". The Secretary-General subsequently agreed that results obtained had been scarce, due to a failure to develop a systematic framework to identify such activities, which he promised to make "an integral part of the programme planning process" 86/.

81. In response to the General Assembly's calls for "decisive efforts", the Secretary-General made an "in-depth ... high-level" review in 1981 of the entire work programme, in which units identified about \$20-25 million of low priority activities for redeployment to certain other high priority activities 87/. However, this document was submitted too late for General Assembly and CPC action. They requested an updated report in 1982, which proposed terminating or curtailing less than \$4 million of low priority activities. The Secretary-General then concluded that such special reporting would no longer be needed, since, in the future, reporting in programme budgets and performance reports would succeed in integrating this process into the programme planning cycle 88/. The General Assembly endorsed the Secretary-General's termination proposals and requested that future reporting on steps to terminate or curtail low priority items be included in the introduction to the proposed programme budgets 89/.

82. Subsequent reporting has become more and more limited. The (unsatisfactory) programme performance report for 1978-1979 identified about 55 programme elements (representing only about 3.5 per cent of the total programmed, and releasing

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only about 12 staff-years for redeployment) plus 55 separate outputs for termination 90/. This report also noted the basic reasons why programme managers terminated these elements and outputs: intergovernmental body decisions, lack of Member State interest, managerial decisions during implementation, lack of resources, or lack of staff 91/.

83. In contrast, the budget documents for 1984-1985 and 1986-1987 included introductory tables showing that "at least one programme element" had been terminated in 8 or 9 budget sections, and (without elaboration) that some resource redeployment between programmes had taken place. The Annex tables on terminations did not provide totals, but it appears that only 85 total or partial programme elements or outputs were identified for termination in 1984-1985 and 27 in 1986-1987, the vast majority of which were in the regional commissions. The 1986-1987 introductory text explained that the small percentage (about one per cent of the approximately 2,000 programme elements) was "not unexpected" because other terminations had already occurred in prior biennia, and because of "careful scrutiny" by central organs under the programme budget and monitoring system 92/.

84. It might therefore seem that the major 1970s' effort to identify marginally useful items and redeploy resources as an integral part of the programming cycle had faded into insignificance. However, separate from the short lists of such items in the proposed programme budgets, the Secretariat continues to terminate or curtail many programme outputs during biennia, as noted in the programme performance reports: 511 terminations and 590 postponements during 1982-1983, or 20 per cent of outputs programmed; and 720 terminations and 800 postponements (not including public information) in 1984-1985, or 18 per cent of total programmed outputs. What is more, 162 of these terminations and postponements in 1982-1983 and 228 in 1984-1985 were of "highest priority" items, and there were about as many terminations of "highest priority" as of "lowest priority" items in both biennia 93/.

85. While the 1982-1983 performance report briefly mentioned policies concerning marginally useful items, the most recent report presented the numbers with no discussion. CPC, however, has at least kept the issue alive. In 1986 it repeated its recommendation of 1982 that

"comprehensive and precise information should be included in performance reports regarding the termination and postponement of planned outputs and the disposition of resources released as a result of postponements and terminations" 94/.

7. Separation of programme and financial data

86. An essential programme budgeting function is to clearly identify programmes and projects with their costs, to allow intergovernmental bodies to effectively allocate scarce financial resources and then assess how they are used. CPC observed in 1967 that because programme formulation and budget preparation were separate processes, programme and financial data were not integrated 95/. ACABQ stated in 1972 that the existing "hybrid" budget prevented Member States from directly relating inputs to outputs and determining if they were "getting their money's worth": it therefore urged movement towards integrated planning, programme budgeting, and costing 96/.

87. Some 15 years later, however, the group of experts concluded in 1986 that the medium-term plan had not become the desired "primary policy directive" of the United Nations because the programme budget is "merely the financial compilation of a number of decisions and resolutions" taken by many intergovernmental bodies, interpreted by the Secretariat, and prepared in detail before

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Member States become involved 97/. There have been many indications of this separation of United Nations programming and financial processes, and of the dominance of the financial side.

(a) As often observed with concern over the years, CPC examines programme content while ACABQ separately examines the administrative and financial aspects of programme budgets (see paras. 55-56).

(b) The financial system has been in operation for more than 40 years, but medium-term plan, programme budget, and programme performance mechanisms have only been extended to most United Nations activities in the past few years, and the process is still not complete.

(c) The programme planning regulations were adopted by the General Assembly in 1982 (resolution 37/234). They were issued with rules added (as a Secretary-General's Bulletin) in June 1984 at the urging of Assembly resolution 38/227. Only in April 1987 were they issued in the same format as the Financial Regulations and Rules, as called for by Assembly resolution 40/240.

(d) A report in 1978 identified allotment control and certification procedures as the major budget implementation problems 98/. Basic explanations of programme budget methodology provided for the 1980-1981 and 1986-1987 budget documents also concentrated on financial aspects (revised appropriations, maintenance base, real growth and exchange rates, etc.) 99/. A comparable, concise explanation of programme budget methodology has never been provided (see following subsection).

(e) The early programme performance reports of the late 1960s and the mid-1970s quickly reverted back from performance analyses to financial status documents (see paras. 22-24). The "new" programme performance reports have not become financial, but have settled into a mechanistic, "output-counting" format (see subsection 9. following).

(f) The United Nations regularly issues first performance reports and programme budget performance reports (which are financial status documents) in addition to the programme performance reports. ACABQ noted inconsistencies between these reports in 1980 and urged improvement 100/, but in 1986 CPC still had to request the Secretary-General to "continue his efforts to develop a methodology" to make the information in these reports compatible 101/.

(g) The financial reports of the United Nations and of the Board of Auditors and the basic programme documents are all issued as Supplements to the Official Records of the General Assembly, with beige covers and generally the same symbol numbers from year to year (i.e. the medium-term plan and programme budget documents are always Supplement No. 6). Despite the emphasis on programme planning integration, however, the "results" reports on programme performance, in-depth evaluation and even financial performance are all only issued as CPC, Fifth Committee or Assembly "A" documents, with no covers, no Official Records status, and different numbers each time (which makes it much more difficult for staff, Member States and researchers to find and use them).

(h) Programme planning, monitoring and evaluation units were established much later, and in a separate department (DIESA), than the Budget Division in the Office of Financial Services in DAM. However, these functions were finally combined in a new Office in DAM in late 1987 102/, which may help to establish much more harmonized and useful programming and financial data.

88. At present, however, a major performance reporting problem is the lack of detailed programme cost data. The 1986 group of experts observed that medium-term plan priorities are set at the subprogramme level, but resource estimates are given at the major programme level (see para. 33). Similarly, programme budget priorities are set at the programme element level, but resource requirements are given at the programme level (with summary information at the subprogramme level). Consequently, there is no clear linkage between priority setting and resource requirements in either the plan or the budget 103/.

89. Under these conditions, the General Assembly approves total, programme, and subprogramme estimated expenditure levels. But since the many activities approved cannot all be carried out within the resources made available and priorities are incomplete, specialized intergovernmental organs and programme managers have considerable latitude to decide which activities will be implemented, when, and how thoroughly (as shown by the many programme changes and reformulations that occur, see paras. 69-71 and 78). The result is that meaningful accountability for efficient resource use is lost.

90. A 1977 Board of Auditors' special report called for a system of United Nations financial reporting down to the project element cost level, to make programme managers accountable for performance 104/. ACABQ also stressed the need for selective accounting information to justify programme resource requests and permit more informed decision-making 105/. And the Secretariat acknowledged in 1978 that the lack of cost estimates and expenditure data at the key subprogramme and programme element levels were important "gaps" in the integration of planning and budgetary processes 106/.

91. When JIU recommended in 1978, however, that the Secretary-General calculate costs at the programme element level, he deemed it "impractical" at that time 107/. In 1981, JIU observed that programme managers were already required to estimate work months for each programme element in internal budget documents. JIU therefore recommended that estimated cost and work-month data for programme elements be included in draft programme budgets so that intergovernmental bodies could better assess staffing proposals 108/. The Secretary-General rejected this recommendation as well. He stated that the data would make the budget document too bulky but that it could be provided ad hoc to any committee that might request it 109/.

92. In 1986 the Secretary-General did report that all units were accumulating information on staff and consultant work-months required for completed outputs, as part of "the first efforts" to link and compare the programme performance report with the budget performance report 110/. Secretariat officials stated in late 1987 that this data would be submitted by units for the second half of 1987, and that they would work to reconcile total work months reported with outputs delivered. This analysis, however, will not be ready for the performance report to be issued in early 1988. The officials said that it would be used in subsequent years to report to the General Assembly on various aspects and problems of resource management at the programme level.

93. The United Nations also still lacks an overall computerized, integrated management information system. ECOSOC had called in 1973 for such systems to provide proper planning and evaluation information to member governments to facilitate decision-making in governing bodies 111/. The Board of Auditors observed in 1977 that a computerized budget formulation process had been introduced. Its main value, however, was to automatically calculate updated resource estimates for the next biennium for continuing activities, which thereby tended to make managers feel less accountable for the costs and content of their work 112/. The Secretary-General, citing these and other criticisms of budget implementation, established a new unit in OFS in 1979 to develop, install, and evaluate all United Nations systems of financial management and control, in order to improve financial reporting 113/.

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94. Recent CPC reports have noted significant progress in computerizing economic and social information on (a) system-wide activities at the subprogramme level, (b) a register of development activities, and (c) a UNDP project database 114/. As to financial systems, however, the current medium-term plan (1984 addendum) refers to "inadequate" financial information for management; efforts to integrate the budgeting and accounting systems; the particular need to improve data processing, resource costing, and performance monitoring techniques; and the need to provide more timely information 115/.

95. On the still separated programming system side, the plan (1986 addendum) promises continued "systematic research" into methods of linking the programme budget and programme performance report, and to set up a computer-based programme performance reporting system within an integrated, computerized management information system 116/. The Secretary-General's April 1987 progress report on Secretariat reform reiterated that an important near-term effort will be to

"address the development of an overall framework for administrative and financial systems, which is greatly needed to ensure that accurate, timely information is available to decision-makers ..." 117/.

96. In April 1987 the Secretariat also reported to CPC on an in-depth evaluation of EDP and information systems services. The report found a serious lack of policy planning, co-ordination and control of information systems development in the United Nations (repeating criticisms already made by the Board of Auditors in 1984 and JIU in early 1985). It concluded that the "most serious problems" of system development were in the administrative area, where many ineffective, partial, outmoded and/or labour-intensive systems were operating in isolation from each other, when in fact they should be integral parts of one well-planned administrative and management system.

97. More specifically, the report observed that the computerized programme budget system, developed in 1975, kept track of most of the budget process but had become rather outmoded. The Secretariat had contracted out for redesign in 1985, and the new system was about to be implemented. But the lack of a general framework for administrative and management systems precluded integration of this new system with accounts, payroll and personnel data, which "considerably reduces its effectiveness". The report noted further that the need to integrate and complete these systems had been recognized since 1976, but corrective efforts had failed. It cited the causes of this failure as lack of internal co-operation, dispersed EDP staff at Headquarters, the absence of an overall plan, and outdated programming methods 118/.

98. Secretariat officials informed JIU in late 1987 that they were preparing a major proposal to be submitted to the General Assembly by the end of 1987 to begin to establish an integrated system. Other efforts (and problems) to develop the programme performance component of such a system are discussed in Chapter IV.D. and F. on the Central Monitoring Unit and management improvement.

8. Methodological shortcomings

99. A senior Secretariat official observed to CPC in 1984 that the programme performance report "could never be better than the programme budget on which it was based" 119/. The past decade has been a steady struggle, still far from complete, to establish and apply sound programme budgeting methods as a basis for effective monitoring and evaluation.

100. A 1978 JIU report on programming and evaluation identified important "gaps" in the United Nations programming system. JIU recommended not only that performance monitoring, more detailed programme costs, and evaluation processes be established but also:-

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- (a) more precise and time-limited objectives for subprogrammes;
- (b) systematic identification of outputs in the programme budget;
- (c) internal work programmes, with precise time-tables for the production of outputs;
- (d) the use of achievement indicators to measure progress towards the objectives set for each programme element.

101. ACABQ and CPC generally agreed with the JIU analysis, and the Secretary-General agreed to apply the above methods either fully or on an experimental basis. Particular emphasis was placed on a new programme element information sheet (PEIS) to link subprogramme objectives with outputs and serve as a framework for programme budget formulation, work plans and subsequent monitoring, programme performance reporting, and evaluation 120/. A series of reports in 1979 and 1980 elaborated on these approaches and concepts 121/.

102. Subsequent programme budgets have scarcely mentioned these methods, but they have stressed in general terms the importance of expanding and refining the programme budget document as a decision-making framework. The programme performance reports have also slowly expanded coverage (as already discussed in subsection 1. above), to include more "precisely programmed" activities.

103. Governing and review bodies, however, have continued to press for better programme design and presentation. In 1982 CPC criticized the unclear subprogramme objectives and imprecise programme elements, outputs, and end-user citations disclosed by programme evaluation studies. It "strongly recommended" that existing programme planning and design criteria be applied more rigorously 122/. The General Assembly also requested the Secretary-General in 1983 to "improve the programme analyses of all the sections of the programme budget" 123/. However, the Board of Auditors reported in 1986 (see para. 53(g)), that significant quality problems continued in the programme budget submissions for 1984-1985, which the Secretariat attributed to inadequate involvement and lack of experience of some Secretariat officials. (The Inspector believes that this latter point - lack of staff training in design and evaluation - is a major problem. It is separately discussed in section IV.C).

104. Particular circumstances of course vary, but a concrete example demonstrates that the present programming system does not always reflect or inform on the actual programmes being implemented by the Secretariat. The programme planning documents for the DIESA subprogramme on evaluation 124/, when compared with the actual history of that evaluation unit (as discussed in section IV.B following) show that:

(a) medium-term plan: although the evaluation function/unit was established in 1980, it was only added to the plan in 1986, with the acknowledgement that there "is a need to establish and maintain an internal evaluation system".

(b) programme budgets: these documents are often slow to reflect significant programme changes. The programme budget for 1986-1987, for instance, makes no mention of the unified Central Evaluation Unit which was established, with considerably expanded responsibilities, in March 1985.

(c) priorities and time-limited objectives: establishing an internal evaluation system has been a "highest priority" programme budget activity and accorded "special attention" for the last three biennia (1982-1987), but there has been no target date stated for completion, despite repeated General Assembly requests. The medium-term plan section of 1986 appears to promise system establishment by 1989, but the strategy statement implies only that a test of the system will be reviewed by that date.

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(d) work programmes: although CPC took the unusual step of recommending a full set of specific evaluation unit functions in 1983 125/, the programme budgets have continued to cite only the same two generalized programme elements (establishing an internal system and preparing in-depth evaluation reports) and outputs (reports on these two items).

(e) achievement indicators: although some relevant indicators should be readily available - such as number of evaluation units established relative to total United Nations entities, or number (and per cent) of professional staff members trained in design and evaluation - the brief plan objectives and programme budget discussions have never mentioned any indicators of progress towards evaluation system establishment.

(f) programme performance reporting: because these reports only devote two to three pages of tables (and brief notes on low implementation rates) to an entire department such as DIESA, they have never even mentioned the evaluation subprogramme and unit, despite the many problems referred to above.

(g) outputs: a programme output is defined as a "product or service delivered by the Secretariat" to external users, which helps to achieve the activity's objectives. Technically, the Secretary-General's 1986 "no progress made" report on the evaluation system (see Annex, paras. 23, 24, 26(e)) was an "output". However, to accept this negative report as the only evaluation system development "service" provided to Member States during 1986-1987 deviates quite far from the basic emphasis on results which is supposed to be the essence of evaluation itself.

105. During its 1986 session CPC indicated that much remained to be done to fully establish the programming methodology called for in 1978. As part of its new "broad management approach" to programme budget review, CPC recommended that in formulating the medium-term plan and programme budgets, the Secretariat should:-

(a) define the "problems addressed" more systematically and in greater detail;

(b) link subprogramme objectives more directly to these problems and make the objectives more specific and measurable, including the use of achievement indicators wherever possible;

(c) establish clear causal relationships between achievement of objectives and strategies in the medium-term plan;

(d) describe outputs and services more precisely in programme budgets;

(e) submit the same work programmes (in the proposed programme budget) to CPC as those submitted to the relevant functional or regional intergovernmental bodies 126/.

106. Instead of improving existing programming procedures, however, decision-makers may eventually have to cope with a new overall format. In 1983 Secretariat officials blamed the complexity of the 1984-1985 budget document for its very late submission to CPC and suggested new approaches. CPC agreed with the aim of limiting data volume and complexity, but not with any substantial change in the existing budgetary procedures or a reduction in the scope of information provided 127/. In 1985 Secretariat officials stated that a broad review of programme budget processes and format was underway, leading towards a two-part budget document with (a) a concise policy statement and (b) supporting documentation. They promised to provide specific proposals to the General Assembly at its 1985 session 128/. This was not done, but the 1986

medium-term plan Addendum still promises a new programme budget format by 1989. Secretariat officials said in late 1987 that no such changes are being proposed at present, but they might be made at some time in the future.

9. Lack of analysis

107. Last, but most importantly, the programme performance reports contain little if any analysis of actual programme performance. The call by the "Committee of 14" in 1966 for timely, regular reporting to governing bodies on progress made and results obtained (see Annex, para. 5) has been repeated many times over the years. But the "new" programme performance reports, like their predecessors of the late 1960s and mid-1970s, have ultimately failed to provide this information.

108. The Secretariat had proposed in the mid-1970s that future performance reports might concentrate on outputs produced and any discrepancies, with evaluation of the actual benefits of these outputs done separately elsewhere. When the Secretariat acknowledged in 1978 that it still had no system for assessing programme performance, however, the Secretary-General agreed to establish a process to provide systematic analytical information on programme performance and progress at the programme element level 129/.

109. Unfortunately, the first programme performance report in 1980 reverted to a very limited "output counting" format. The Secretariat explained that because most programme budget narratives were imprecise and inadequate, the promised analysis of performance at the programme element level could not be made. It thus provided tables of actual outputs by programme, arguing that presenting performance by subprogramme would make the report too cumbersome 130/. In a concurrent report, the Secretary-General stated that outputs were the standards against which performance would be judged 131/.

110. The Secretariat stressed to CPC in 1982 that the second performance report also did not deal with programme quality and impact. CPC agreed, observing that the reporting format precluded a qualitative assessment 132/. CPC has since continued to press for more analytical reports and more evaluative content. The Secretariat, however, arguing the need to maintain comparability from biennium to biennium, has become firmly locked in to the output tables format.

111. There appear to be several reasons why the performance reports lack an analytical component. First, the major efforts to establish the "intentions" part of the programme planning system left little energy for the "results" component. The Secretariat reported in 1978 that, having installed the programme budget and medium-term plan, emphasis could shift to day-to-day matters of implementation 133/, and both JIU and CPC observed in 1982 that the Secretariat's first draft of programme planning regulations was very weak in specifying the functions and purposes of monitoring and evaluation 134/. Second, there was hope that establishment of a central monitoring unit would greatly improve the evaluative content of the reports, but this has not been the case (see section IV.D. following). Third, so much attention has been devoted to refining the complex output-counting methodologies that the actual performance situation (including poor implementation rates) has tended to be overlooked. Finally, there have been continuing promises that other evaluative processes or special analyses would fill in the obvious performance evaluation gap, but they have still not been established.

112. The Inspector believes that the present reports are perhaps necessary but definitely not sufficient for programme performance reporting. To begin with, despite considerable methodological progress, United Nations output counting is still rather difficult 135/. Outputs, whether complex or simple, expensive or low-cost, or very important or marginal, are all lumped together in precise-sounding statistics which can be very misleading: a unit which produces nine

very small outputs but fails completely with a very important and expensive one can still claim a 90 per cent "successful" implementation rate and therefore needs to make no explanation of any problems.

113. The outputs counted also vary greatly: not only are there many areas which do not yet identify outputs, or the 13,000 outputs for DPI alone versus 8,000 counted for all the rest of the United Nations (see para. 35), but substantial variations within individual programmes. (To cite only one example, the Department of Political and Security Council Affairs reduced its outputs reported from 705 for 1982-1983 to only 149 for 1984-1985 by applying "stricter criteria") 136/. And specific outputs, on closer examination, may be rather dubious "services" (such as the "no-progress" evaluation system report output already noted).

114. More importantly, counting outputs is not enough. Although it later reversed itself, the Secretariat stated in 1978 that monitoring of programme performance should place greater emphasis on the importance and quality of outputs than on the rate of programme implementation or the meeting of target dates 137/. Or, as recent UNESCO guidelines for its programme evaluation system state, outputs (and success indicators) relate to an underlying target or purpose, and should therefore contribute to the discussion of the effectiveness and relevance of the broader activities 138/.

115. Most importantly, as the UNESCO guidance indicates, the key level for analysis and discussion is not outputs but subprogrammes. A Secretariat report in 1978 stated that the logic of the programme planning and budgeting system made it clear that the subprogramme was the main analytical level and "decision-making package" of the medium-term plan 139/. The Secretary-General concurred in 1981 that "the central lesson" of programme planning experience on setting priorities was that such decisions, discussions, and resource allocations could best be done at the subprogramme level 140/.

116. The 1978 JIU report on programming and evaluation stressed the need to determine precise subprogramme objectives and time targets or stages for achieving them, and then use evaluation to determine whether the results achieved by a set of outputs contribute significantly to those objectives 141/. ACABQ agreed that there was "a need for a rigorous process of programme analysis" to sharpen subprogramme definition and concentrate resources on the most effective and useful activities 142/.

117. In 1982 and 1983, however, when the programme planning regulations and rules were being drafted, JIU found the process incomplete, because it did not permit Member States to reflect on results achieved and on possible future programme directions. Subprogramme objectives and "strategy statements" in the medium-term plan were vague, wordy, and ambiguous, rather than carefully analyzing choices, establishing a work programme, and specifying actions to be taken. Moreover, the monitoring and evaluation mechanisms were still very weak. JIU found it essential that monitoring and evaluation be established and integrated into programme planning processes, both to improve objectives and strategies and to establish a series of systematic and comprehensive evaluation reports to intergovernmental bodies 143/.

118. The regulations and rules finally established in 1983 state that all programmes of the Organization should be periodically and thoroughly reviewed through an integrated system of monitoring and evaluation. The medium-term plan, with its statements of objectives and strategies, is the prime policy directive, with the subprogramme as the main unit of analysis, review and evaluation. The proposed programme budget narratives are intended to implement the plan strategy. In addition to regular reports on programme performance for all activities "in such detail as the Secretary-General may prescribe", all

programmes shall be evaluated on a regular periodic basis and evaluation findings reported for intergovernmental review 144/. Despite these directives, however, the United Nations still has no systematic analytical reporting on its programme performance.

119. It might seem that progress is so slow because such performance reporting is very difficult to establish. However, the larger specialized agencies all provide their intergovernmental bodies not only with specific evaluation studies and/or summary reports but also with regular reports on programme performance. Although these agencies would all undoubtedly agree that improvements can be made, the following reports provide relatively analytical and informative assessments of the progress, problems and results of their programmes:-

(a) Since 1973 (for its field (extrabudgetary) programmes) and 1979 (for the regular programme), FAO has issued biennial reports to the FAO Conference which attempt an analytical assessment of the programme problems, accomplishments, relevance and impact, related to the objectives established in the Programme of Work and Budget and combining performance reporting with in-depth reviews of selected subprogrammes and topics. In his Foreword to the most recent Regular Programme review, the Director-General of FAO stated that

"This review ... provides a synthesis of information and analysis, to permit the Conference to judge the relevance of FAO's activities to the needs and priorities of Member Nations, the outputs that have been achieved and the effects and impact which the various programmes have generated." 145/.

(b) The ILO provides a biennial report to its Governing Body and Conference on programme implementation, as a supplement to the Reports of the Director-General, which discusses work performance in a tabular format cross-referenced to the approved Programme and Budget, so that readers can compare the work performed against the programme approved 146/.

(c) Since 1976, UNESCO has provided an extensive, evaluative biennial report on the results, achievements, difficulties and in some cases impacts of its programme activities relative to the expected results of the Approved Programme and Budget 147/.

(d) In addition to regular review and evaluation reporting tied to programme budget discussions at the country, regional and global level, the Director-General of WHO issues a biennial report which discusses the initiatives taken, progress made and problems encountered in all aspects of WHO's work 148/.

(e) Some smaller agencies also report regularly on total programme progress: the annual Report of the ITU, for instance, discusses in considerable detail the conventions, publications, services, projects, and other actions resulting from the work of ITU conferences, permanent organs, and administrative, computer support, and technical co-operation activities 149/.

(f) It should not be forgotten that in the 1950s, 1960s, and early 1970s the United Nations itself issued performance reports and "work of the Organization" reports that, while modest in methodology and uneven in analytical content, still provided much more information on the actual work which had been performed than do the current reports (see paras. 21-23(a)).

120. In summary, the current "output-counting" programme performance reports fall far short of what was originally expected, for the many reasons discussed in this Chapter. The analytical data on performance which intergovernmental bodies have repeatedly requested has not been provided, even though other organizations have moved much further in this direction. Nevertheless, the

dissatisfaction of the Fifth Committee and the call of the Under-Secretary-General for more analytical, complete and results-oriented reporting in 1985, plus the current financial crisis of the Organization, provide continuing impetus for corrective action.

IV. OTHER PERFORMANCE AND RESULTS REPORTING EFFORTS

121. Over the past decade there has been much talk about other assessment and evaluation activities which could supplement the programme performance reports to fill the large performance and results reporting gap which exists. Here too, however, not much has yet been established. However, the planned self-evaluation system and assorted management improvement efforts could provide a solution.

A. In-depth evaluation

122. In 1977, at the request of CPC, the Secretariat began a series of in-depth programme evaluation reports to complement the programme performance reports 150/. Four "self-evaluations" were prepared in 1977 and three in 1978. From 1979 on, and as now programmed through 1992, one "external-type" evaluation has been done each year (except for a gap in 1981) 151/. The reduction to a single report occurred because CPC did not have time to discuss more reports in its crowded schedule, and because the very small central evaluation unit staff were hard-pressed to prepare even one such study a year and still meet their other responsibilities 152/. (The Evaluation Manual of 1986 states that other intergovernmental bodies may also call for such studies, but very little of this has actually occurred.)

123. The in-depth evaluations attempt to analyze substantive issues, effectiveness and impact of an entire programme for CPC and other bodies. The quality of these reports appears to have steadily improved, and they have been well-received by CPC. For instance, the reports have tried to call attention to such problems as weak programme design and to measures to better respond to "end-users", i.e. to determine whether the groups to whom United Nations outputs are directed actually receive them, make use of them, and have ideas for improvement.

124. Unfortunately, these in-depth evaluations have two major flaws. First, it seems that hardly anyone but CPC ever uses them. For example, when CPC requested that the Committee on Natural Resources of ECOSOC review the specific problems and recommendations identified in the 1982 evaluation of the mineral resources programme, this Committee commended the quality of the report but provided no substantive response 153/.

125. To ensure follow-up action, CPC established regular "triennial reviews" three years later of actions taken on the recommendations it made after discussing each evaluation report. However, these reviews have shown that the evaluation findings and recommendations are rarely transmitted to, or considered by, other intergovernmental bodies concerned, and even in some cases scarcely acknowledged by the programme managers involved 154/. Moreover, the Secretary-General proposed in 1986 that CPC consider establishing "zero-based" in-depth reviews of two or three budget sections each biennium 155/ which, given CPC's already crowded agenda, calls into further question the future and significance of the in-depth evaluation studies.

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126. A second basic flaw is the very weak coverage provided by the in-depth evaluations. The 1975 Working Group of experts, which originated the in-depth evaluation idea, expected that all United Nations activities would be covered over a 5-10 year period 156/. JIU urged in 1982 and 1983 that adequate evaluation staff resources and a specific evaluation plan be integrated into the medium-term planning cycle 157/. When the General Assembly endorsed this scheduling proposal, however, the Secretariat pronounced it "not possible" because of the minimal capacity of the existing evaluation system 158/. Subsequently, only the list of single, annual in-depth evaluations has been presented.

127. At this established rate of one in-depth evaluation per year, it will take 31 years to evaluate each United Nations major programme once (see paragraph 33). (In fact, however, these evaluations may only examine a programme or a limited number of subprogrammes within a major programme, thus further weakening their coverage and "in-depth" character 159/). Although the programme planning regulations call only for evaluation of all activities over a vague "fixed-time period" 160/, the fact that some major programmes will not be evaluated for the first time until the year 2005, or later, seems most unsatisfactory.

128. The Inspector agrees with CPC's conclusions in 1980 that in-depth evaluations are an essential part - but only a part - of the overall performance assessment and reporting needed in the United Nations 161/, and also that the failure to integrate these reports into intergovernmental decision-making and the programme planning cycle is very unfortunate. To somehow achieve better "in-depth" evaluation coverage, CPC urged in 1984 that additional evaluations be made by AMS, by JIU, or by governments 162/, possibilities which are discussed briefly in sections F. and G. following.

B. Planned self-evaluation system

129. When the Secretariat acknowledged in 1978 that it had no systematic, integrated process for evaluation, it stated that the solution would be to establish evaluation by programme managers, which would provide regular analytical information about subprogramme quality and usefulness and aid decisions on future activities and priorities 163/. The 1980-1981 proposed programme budget promised reports on the methodology for this monitoring and evaluation during 1980, and subsequent budgets promised "special attention" and "highest priority" to the internal evaluation system development task. Nothing happened, however, primarily because central evaluation staff resources have been so small and the staff so preoccupied with the in-depth evaluations for CPC.

130. In 1986, the Secretariat was still stating, in the medium-term plan, the need to (a) "establish and maintain an internal evaluation system" to cover major United Nations activities; (b) provide objective information for action as a built-in, regular feature of management decision-making; and (c) ensure communication of findings to the Secretariat and to intergovernmental bodies for effective follow-up 164/.

131. In October 1986 the Secretariat finally issued an Evaluation Manual. The Manual laid out detailed "how to" guidelines for self-evaluation at the subprogramme level, to allow programme managers to critically analyze their work, measure accomplishments against stated objectives, and analyze whether and why the outcome was successful or not. Citing the emphasis by the General Assembly and the 1986 group of experts on better monitoring and evaluation processes, the Secretary-General urged all programme managers "to avail themselves of the opportunity" to improve United Nations decision-making.

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132. The Manual establishes a systematic framework for monitoring and evaluation based on standardized internal information sheets for subprogramme evaluation (SEIS) and for programme elements (PEIS). It discusses in some detail the steps programme managers should take to set up a self-evaluation study, review subprogramme design, establish indicators of effectiveness and impact, gather information, and analyze and report it. The Manual is rather vague on coverage, observing that "in theory" every subprogramme should be regularly evaluated but that in practice "a number of factors" may lead to evaluation only of selected subprogrammes. Within this constraint, the Manual states that one evaluation during each six-year plan period is considered a minimum. It also suggests, however, that assessing progress towards achieving subprogramme objectives at the end of each biennium would be useful 165/.

133. Four major problems remain, however. First, this system is still not established. The 1986 medium-term plan section states that self-evaluation will be introduced and tested for selected subprogrammes. In 1989 an expert group will assess the evaluation techniques and their effectiveness "under the complexity of United Nations activities" 166/. Although the covering letter for the Evaluation Manual states that the self-evaluation system will be fully incorporated into the medium-term plan for 1990-1995 167/, at best the system will become fully operational only in 1990 and at worst it might be postponed even longer for re-design.

134. Second and most importantly, the new system appears to provide only minimal reporting to intergovernmental bodies. The opening paragraphs of the Manual stress the General Assembly's desire for analytical information to allow Member States to improve their programme decision-making. Yet the Manual subsequently says that self-evaluation is done by programme managers primarily for their own use. The reports produced, it is stated, should be discussed with all staff involved and a copy sent to the CEU for informal review and internal dissemination of relevant findings. But any reporting from this system to intergovernmental bodies would be optional, or as summary information 168/.

135. Secretariat officials said that they intend to issue a brief report every two years in conjunction with medium-term plan revisions and as required by rule 106.4(h) of the Secretary-General's rules for programme planning. The first such report will be submitted to CPC in the spring of 1988, and will briefly summarize main conclusions concerning evaluation exercises and programme design. It thus appears that this report will be very generalized, and will not provide intergovernmental bodies with the specific performance and results information which they require for informed decisions on the hundreds of United Nations programmes and subprogrammes. The programme planning rules themselves were expressly stated to be subject to revision in the light of experience. Programme performance reporting - for all the reasons stated in the preceding analysis - is an area where changes are definitely needed.

136. Because the existing programme performance reports are so weak in analytical content and the in-depth evaluations so weak in programme coverage, this proposed self-evaluation system provides the only hope for filling the substantive performance reporting gap which currently exists. The Inspector therefore recommends that the present programme performance report on outputs be replaced by a report containing a one page analytical summary for each subprogramme. The report's content should be based on the performance data generated by the self-evaluation system, and it should be submitted concurrently with the proposed programme budget, beginning in 1989 for the 1990-1991 biennium. This recommendation is not new: JIU proposed similar self-evaluation reports in 1983. CPC recommended that the Secretariat take the JIU proposals into account, and the General Assembly endorsed this idea 169/. But the Secretariat did not include any relevant details in the programme planning rules, perhaps because the self-evaluation system was so far from being ready.

137. Various objections might be made to this recommendation, but they seem minor compared to the opportunities to finally provide the regular, systematic evaluative information which intergovernmental bodies have sought for more than 20 years; present "results" information along with "intentions" information in a truly integrated fashion; and place analytical and decision-making emphasis where it belongs - on the subprogramme, not the output.

(a) It might be argued that asking all managers of subprogrammes to report in this fashion is an extra work burden. But requiring one one-page summary every two years of progress made, results achieved and problems encountered in a subprogramme (costing on average about \$US 7 million) seems only reasonable, and hardly unfair.

(b) Such reporting might be argued to create an extra, bulky document (470 pages, less however many subprogrammes the Secretariat argues to be "unassessable" (see paragraphs 36, 37, 132 and 151)). However, this report would not be very lengthy when compared to the 704 pages in the current medium-term plan or the 1,086 pages in the 1986-1987 proposed programme budget.

(c) One might argue that results reporting at mid-biennium is inconclusive. But the monitoring system is now set up for semi-annual output reporting, most subprogrammes in fact run on and on indefinitely, and the opportunity to integrate data on past performance with decisions on future programmes should be overriding.

(d) It could be argued that the struggle to establish "output-counting" reports should not be abandoned. But programme planning rule 106.1(a) already states that it is output relevance, quality, usefulness and effectiveness which are to be assessed in the light of subprogramme objectives. Monitoring of output delivery should continue, but it should be only a small quantitative subsection in the subprogramme reports, not the entire content.

(e) It might be argued that exposing self-evaluation work to outsiders discourages reporting frankness. But self-evaluation is not intended to be "self-indulgent" evaluation and other agencies have not taken it that way. The one-page format would only summarize more detailed internal evaluative data and findings. But it would go a long way towards establishing the accountability to intergovernmental bodies for actual programme performance which has long been lacking.

(f) Arguing that it would be too difficult to report regularly to intergovernmental bodies on organization-wide programme performance would ignore the fact that the larger specialized agencies do this routinely (see para. 119). More directly, the UNCTAD secretariat is already providing such information to the Trade and Development Board. A September 1987 report contains summary results of five self-evaluation studies included in the UNCTAD evaluation plan for 1987, as well as overall lessons learned 170/. UNCTAD acknowledges that the self-evaluation quality and process can improve, and has already modified its format to encompass key elements of the new United Nations Evaluation Manual. But it would be ironic if UNCTAD, argued in the past to be one of the most difficult areas for evaluation because of its complex negotiation and research functions, should be issuing self-evaluation reports to intergovernmental bodies while the rest of the secretariat is exempt.

138. The methodology, analytical process, and data required for the subprogramme summary reporting proposed here already exist in the 1986 Evaluation Manual guidance for self-evaluation efforts throughout the Secretariat. This guidance 171/ suggests the following format (an example of the one-page layout is shown in Annex II). First, the summary should analyze the constituent programme elements and their outputs to determine:

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- rate of completion,
- success in reaching intended users,
- relevance,
- quality, and
- usefulness of outputs.

139. Second, and most important, the summary should then briefly assess the extent to which the subprogramme as a whole is achieving or has achieved its objective (and particularly any more precise time-limited Secretariat subsidiary objectives where they exist). An attempt to determine impact would probably be too difficult, but the summary could and should include carefully selected indicators of progress towards subprogramme objectives. In summary, then, this subprogramme summary report - presented in the same programme structure and sequence as the proposed programme budget which it would accompany - would be considerably less than the full-scale self-evaluation to be done for internal management purposes. But it would be a much more analytical and informative document for intergovernmental decision-making purposes than the current "output-counting" report.

140. A third problem is a weak internal evaluation system. The General Assembly requested in 1981 and 1983 that the Secretary-General strengthen evaluation by establishing units in all departments and specifying their responsibilities and tasks 172/. Several JIU reports, however, have observed that United Nations system development remains a vague and permissive process: those units which want to have evaluation units are welcome, but those which do not can do without 173/.

141. In 1983 the Secretariat reported on the modest capabilities existing in some units and suggested specific levels of 1-4 staff in each entity to perform minimal, or progressively more systematic, evaluation work 174/. Following strong CPC and Assembly dissatisfaction, however, a 1984 report found only a few temporary staff posts in six entities and promised "permanent solutions" for these particular entities in 1986-1987. But when ACABQ expressed some concern in 1985 about an "apparent proliferation" of evaluation units, the Secretariat reversed direction and assured the Committee that, except for the CEU, other evaluation units were temporary and would eventually be replaced by self-evaluation processes 175/. The 1986 Secretariat status report merely confirmed this lack of progress in strengthening evaluation staffing 176/.

142. Given the long-standing inability to find staff posts and establish evaluation units throughout the Secretariat as the General Assembly requested, the Inspector believes that at least there should be adequate evaluation and management review processes established in the largest units, where such mechanisms are presently often very weak. As discussed in Chapter III and section F. following (see paragraphs 47 178-180), this would apply to UNHCR, UNRWA, DAM, DCS, DTCD, and the regional commissions.

143. Fourth and finally, JIU reports (and General Assembly resolution 36/228 and the 1983 Secretariat status report) have stressed the importance of an adequately staffed central unit to provide the training, support, quality control, and analysis and feedback that are essential if a self-evaluation system is to succeed 177/. To meet these needs, CPC identified nine specific responsibilities in 1983 for the DIESA evaluation unit to fulfil 178/. Subsequently, however, the scope of CEU work has increased while staffing has stayed the same. JIU observed in the 1985 status report that even if the CEU were to be given only the modest proportional evaluation staffing levels found systemwide, it should have about 15 professional staff posts, not the 4 it actually has 179/.

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144. Although the number of CEU staff posts had not been clarified in late 1987 following the most recent DAM reorganization, staffing has been even more inadequate than in the past. The post of Chief of the CEU had been vacant since March 1987, and only one of the three professional staff in the CEU had more than a year's evaluation experience. Responsibility for implementing the new self-evaluation system Secretariat-wide falls to a single junior professional staff member. However, competent these few people may be - and the Inspector was impressed by their attitude and efforts - they cannot by themselves effectively install and oversee the self-evaluation system and prepare the annual in-depth evaluation and other reports for CPC.

145. The 1985 JIU evaluation status report concluded that the vague definition and weak staffing of the United Nations evaluation system were major reasons why its implementation had fallen so far behind that found in other agencies. JIU recommended that the Secretariat carefully and fully define evaluation system scope and responsibilities, and then assess the CEU resources needed to meet the responsibilities laid out by CPC 180/. Unfortunately, however, the Secretariat comments on this report and its 1986 status report, while "concurring" with these recommendations, provided no specific comments at all 181/ and there has been no follow-up action. But the need for an adequately staffed CEU has only become more pressing since 1985, as shown by the General Assembly and ECOSOC calling yet again in 1985 and 1986 for stronger evaluation to aid decision-making 182/. Therefore, JIU is repeating the 1985 recommendation in this report.

C. Professional staff training

146. In the 1985 evaluation report, JIU stressed that good project and programme design is essential not only for good subsequent evaluation but for effective overall management as well. Yet problems of poorly designed programmes and poorly stated objectives recur again and again. This is because the responsibilities for systematic improvement efforts are often not specified, small evaluation staffs cannot provide the substantial advisory support services needed, and especially because the staff training which is crucial for self-evaluation has been lacking (with notable exceptions such as ILO, UNIDO, UNHCR and WHO) 183/.

147. A 1987 JIU note on establishing self-evaluation in IMO stressed that evaluation forms and guidelines are not enough. Experience has shown that the staff who are expected to apply the design and evaluation procedures need several days of direct training to re-orient their concepts of programme design and become able to analyze and formulate clear objectives, strategies, indicators and work programmes in "real world" situations 184/.

148. The United Nations Secretariat stated in 1978 that it was obvious that each programming unit must have people who are adequately trained in planning, programming and evaluation techniques in order to make the programme planning system work effectively 185/. Similarly, the 1986 medium-term plan for evaluation states that organized training activities will be used to help programme managers learn how to use self-evaluation, ideally as part of overall training in programme planning, budgeting and monitoring 186/.

149. Unfortunately, as the 8-year gap between these statements shows, the only design and evaluation training in the Secretariat in the last decade has been a 3-day seminar in 1984 for 15 UN, UNDP and UNFPA staff. Secretariat officials stated in late 1987 that they had conducted almost 30 briefing sessions at New York Headquarters in 1987 on the new self-evaluation system, held an informal workshop for selected DAM staff in September 1987 on evaluation linkages with other programme planning components, were issuing a first, semi-annual evaluation newsletter, and had scheduled an initial 2-day training

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seminar in October on design and self-evaluation techniques. Any further training courses, however, are uncertain because design and evaluation training has not been accepted as a formal part of the United Nations training programme.

150. Although the Secretariat has now prepared nine programme budgets and five medium-term plans, this extensive "on-the-job" programming training has not necessarily produced quality products. In fact, as discussed earlier (see paragraphs 99-105) CPC, in-depth evaluations, JIU, the Board of Auditors and the General Assembly have all criticized poor design during this period. A significant portion of United Nations activities is still not "precisely programmed", and the Secretariat has acknowledged the inadequate involvement and lack of experience of at least some Secretariat officials. CPC stressed in 1986 that much still remains to be done to fully establish the programming methodology called for in 1978, and to provide clear and well-thought-out plan and programme budget statements.

151. The lack of staff training is of extra concern now that programme managers are adding self-evaluation work to their responsibilities. Even more disturbing, the new Evaluation Manual states that the programme managers themselves will decide whether to evaluate specific subprogrammes or not and in what depth, depending inter alia on "the existing level of evaluation experience" 187/. Given this broad discretionary loophole and the almost total lack of staff evaluation skills, many managers might well simply assert that many of their subprogrammes are just not evaluable. Furthermore, the Secretariat has already told ACABQ (see paragraph 141) that evaluation units will be phasing out as programme managers take over self-evaluation. This would eliminate a major, continuing source of advisory support, training, and especially quality control, which experience in other agencies has shown to be crucial.

152. Training in the United Nations is difficult because so little training money is available. Nevertheless, in 1986 and 1987 the Secretary-General acknowledged the need to give "high priority" to management skills training throughout the Secretariat (see para. 175). Since training in design and evaluation will be essential for self-evaluation, and this system in turn is essential to complete the programme planning system and make it operational, the Inspector believes design and evaluation training should be the top management training priority. Such training is usually done internally by evaluation unit staff as a "built-in" management function, so it should also be much less expensive than other types of training. The Inspector therefore recommends that a systematic programme of training in design and evaluation for programme and subprogramme managers throughout the Organization be established as part of the United Nations staff training and development programme and be launched as soon as possible.

D. Central Monitoring Unit

153. Central monitoring functions were established even more slowly than those for evaluation. Although a performance monitoring system was agreed upon in 1978, it was only after the General Assembly called for a central unit to monitor the implementation, delivery and modification of programmed commitments 188/ that a CMU was set up in late 1982 with part-time staff under the new Programme Planning and Budgeting Board (PPBB). After CPC and the Assembly called for further steps to strengthen programme monitoring effectiveness and content, the CMU was finally given two full-time professional staff in 1985 (redeploying two DAM posts that had been used part-time for evaluation work).

154. The programme planning regulations call for the central unit to monitor output delivery and report on programme performance. The corresponding rules require the CMU to monitor changes in work programmes to assist the PPBB, determine actual programme delivery, and compile the reports in such form as

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the Secretary-General shall prescribe. The Secretariat also promised in 1984 that the CMU would reinforce monitoring capacity in individual units, establish common methodologies, establish some methods for an independent central check of output production, begin semi-annual reporting, and develop procedures for consultations on significant departures from programmed commitments 189/. The medium-term plan in 1986 added the tasks of better dissemination of the reports and their better integration into the programme planning cycle, and completion of the computerized information system 190/.

155. The CMU has recently made noticeable progress towards these monitoring system objectives. In mid-1986 a computerized output inventory was established as a basis for computerization of the entire monitoring process. Although implementation is hampered by the very small CMU staff size, this system has become operational and is being successfully used by several offices for their internal monitoring as well as subsequent reporting. The CMU has also begun a procedure to feed monitoring findings back into future programming, and has begun work to bridge the gap between financial and programme performance reporting.

156. The monitoring process has been further improved by requiring submissions from units to the CMU every six months, identification of actual workmonths associated with outputs, and identifiers for each output to facilitate verification by Internal Audit and others. Five informal seminars were held (in New York, Geneva and Vienna) in 1985-1986 to familiarize staff with programme performance monitoring and reporting requirements. In addition, an ECLAC staff member was assigned to the CMU for two months, following which ECLAC monitoring reports improved considerably and the use of programme performance data in ECLAC programme management appears to have become an established procedure.

157. The Inspector believes that this last point - using monitoring data in programme management - is a key one. Establishing monitoring as a routine part of United Nations programme management has been hampered until now by two major problems. First, central monitoring staff were non-existent for several years, then only part-time, and finally became a very small full-time unit. Nevertheless, this small staff has succeeded since 1985 in bringing the monitoring process to a critical "take-off point" by clarifying and establishing the basic programme monitoring process throughout the Secretariat.

158. Second, it appears that after a decade of fragmentation the Secretariat is finally ready to develop an integrated management information system. Monitoring data would be a key component of such a system, and the computerization work done thus far by the CMU provides an important basis for integration into a larger system.

159. No organization can operate effectively without having accurate and timely information available to decision-makers at all levels. Strengthening the CMU and computerizing monitoring data would help greatly to firmly establish the integrated programme planning system which the General Assembly has sought for so long.

(a) The CMU could shift from data-collecting and system design to a true central monitoring role, investigating significant departures from programmed commitments and analyzing implementation patterns and problems.

(b) Programme managers, executive officers and budget officers would have a new management tool available to alert them to the day-to-day status of programme implementation and to any adjustments needed.

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(c) Top management, and especially the PPBB, would have a much better picture of overall programme status, and the ability to adjust to changing circumstances using the best available programme information.

(d) Financial resources and staff work-months could finally be more closely and clearly related to programme budget objectives and outputs delivered.

(e) Intergovernmental bodies - specialized, regional, and central - would have much more specific and up-to-date information available for their decision-making on current and future programmes, either in periodic reports or (after completion of the computerization process) status information on implementation in a specific programme area at the time they need it for their decisions.

160. To realize these significant potentials, however, action is needed now. The Inspector recommends at least a modest strengthening - even if it is only one new or redeployed post - of the CMU to help complete, improve and consolidate the monitoring and reporting process which has been begun throughout the Secretariat, and to allow the CMU itself to begin to assume the analytical, oversight role foreseen for it in 1984. In addition, the value of computerized monitoring status information for use in United Nations operations is itself a significant argument in favour of the proposed integrated management information system.

161. For programme performance reporting to intergovernmental bodies, however, the Inspector believes that the present "output-counting" reports should be discontinued. Instead (a) the most up-to-date possible output delivery status information (as of the end of the first year of the biennium) should be included as a subordinate part of the self-evaluation summary reports recommended above; (b) the latest output data on a specific programme area could be reported to the responsible intergovernmental bodies as they need it for decisions; and (c) if the General Assembly believes it would be more useful in the future than it has been in the past, the post-biennium output report could also be continued in summary form (as a supplement to the more substantive self-evaluation reports).

E. Internal audit

162. CPC had called in 1981 for a CMU to monitor the delivery of outputs, but in the absence of such a unit the Secretariat decided in 1982 that the internal auditors would conduct ad hoc audits of programme performance reporting by organizational units 191/. In 1984, the programme planning rules mandated the Internal Audit Division (IAD) to conduct ad hoc detailed audits of output delivery. CPC and the General Assembly then requested that this auditing be comprehensive rather than ad hoc 192/.

163. During 1985 a consultants' study (requested by Assembly resolution 39/416 after a recommendation by the Board of Auditors) confirmed that the IAD, because of limited resources, was not able to provide effective audit coverage of internal controls, especially away from headquarters. The consultants recommended that staff skills be enhanced and that 18 professional posts be added to the 29 already in IAD. Subsequently, the Secretary-General requested only two more professional posts as a "first phase" of a strengthening process 193/.

164. During 1984-1985 the IAD, shifting priorities within existing resources, was able to review and report on the delivery of about 3,200 outputs (or 37 per cent of the 8,596 programmed, excluding public information). These comprehensive audits of programme outputs assess the efficiency and effectiveness of resource use by units and their monitoring thereof. The Secretariat implemented a number of recommendations flowing from these audits, and took actions during 1985 to improve the monitoring of programme delivery. During

1986-1987 IAD began to audit the 13,000 public information outputs, and during 1988-1989 it plans about 65 audit reports on outputs (if no new staffing problems occur), or about 30 per cent of the total IAD work-months for the biennium 194/. It should be noted that all IAD reports are internal documents, with no reporting to intergovernmental bodies.

F. Management improvement

165. The 1985 JIU evaluation reports observed that in the past few years not only evaluation units but also external and internal auditors, management service units, and computer system units had been devoting greater attention to managerial efficiency and performance, and to making management improvement an essential part of programme decision-making 195/. Since administrative, management and conference services represent almost half of the United Nations regular budget (see paras. 32 and 37), it is very important to establish strong management analysis and performance reporting processes for them.

166. A 1968 expert group first stressed the need for a strong management review service to ensure effective and economical functioning of all parts of the United Nations 196/. The ACABQ criticized early performance reporting (and has continued to do so) for the failure to link administrative programme resources with performance through analyses of staff workloads, productivity and backlogs 197/. In 1981 JIU recommended that the organizations make regular reports to governing bodies on savings achieved and improvements made through management services activities, and in 1982 it urged the United Nations to develop subprogramme narratives for administrative units which would describe improvements and reforms to be achieved and evaluate and measure subsequent performance 198/.

167. Unfortunately, despite some interesting early efforts in the mid-1970s (see para. 23), substantive performance reporting on United Nations administrative and conference services activities has never really developed. The introductions to recent biennial programme budgets have stressed the efforts that would be made to ensure efficient and effective staff utilization, initiate and intensify management improvement programmes, and emphasize automation and technical innovations in operations 199/. Subsequently, however, there has been no reporting on whether these admirable aims have been achieved. This performance reporting void presently exists in at least five significant administrative areas (in addition to the lack of reporting on internal audit work already mentioned above).

168. First, as already discussed, support activities only began to be included in the programme performance report for 1982-1983 at CPC's request, and they will not be fully incorporated into the programme planning system until the 1990-1995 medium-term plan comes into effect. Meanwhile, managers of support programmes are being encouraged to identify performance indicators on at least a provisional basis.

169. Results thus far are not very useful. The 1984 programme performance report devoted 23 pages to such "selected statistics" as the number of bank account transactions (2,878), Staff Benevolent Board meetings (177), personnel papers coded and filed (1,432,184), computer use hours (11,307), and fire alarm service actions (244) 200/. Some of these numbers are quite impressive, but by themselves - without (a) comparison with past figures or standards, (b) analysis of workloads and resources applied, or (c) discussion of improvements initiated - they are essentially meaningless. The "significant performance indicators" for 1984-1985 were much the same - such as electrical construction projects implemented (113) or trust fund proposals reviewed (66). But only some support units were included, the indicators used often differed from those chosen for 1982-1983, and they even differed among the same services in New York,

Geneva and Vienna 201/. Thus, other than showing that the Secretariat is "busy", the performance reports presently give governing bodies almost no meaningful information on the actual performance of the tasks assigned.

170. Second, the Administrative Management Service (AMS) was established in 1969 to carry out management improvement programmes in the Secretariat. It was expanded following a 1976 General Assembly resolution which stressed the essential need for an effective United Nations management improvement programme, a strengthened and highly skilled AMS unit to provide it, and maximum support of the Secretary-General for implementing recommended improvements 202/. AMS subsequently programmed about 15 management reviews and special studies per year, and provided first annual and then biennial reports to ACABQ on the actions taken and results obtained from these studies.

171. In late 1985 the AMS was converted into a smaller Management Advisory Service (MAS) as part of a DAM reorganization, but during 1986 the "Group of 18" experts concluded that it was of "marginal usefulness" and recommended that it be abolished 203/. However, the Secretary-General stated in 1987 that a small internal service was still needed to aid in streamlining the Secretariat, and the MAS will therefore continue 204/. It is presently difficult to assess MAS functions and staffing, since there has been no Secretary-General's Bulletin for either the AMS-to-MAS change of late 1985/early 1986 or the July 1987 reorganization within DAM. In addition, while AMS made biennial reports to ACABQ in 1983 and 1985 as scheduled (with the distribution of the latter report changed from "Limited" to "Restricted"), there was no report in 1987 and it is not yet clear that the "new" MAS will do any reporting to intergovernmental bodies.

172. Third, in September 1984 the Secretary-General announced a new, long-term, comprehensive Management Improvement programme and a new "Staff Incentive Programme" to encourage streamlining, improvements, and cost reductions throughout the Secretariat. In December 1984 he reported on various broad initiatives underway and additional improvements which departments were proposing, and promised to maintain management improvement as a priority measure.

173. The Secretary-General also stated that he would report on management improvement in 1985 in conjunction with the final budget performance report, so that in the future management improvement measures would be fully integrated into the programme budget process and the General Assembly would be fully apprised of this effort 205/. However, this reporting has apparently not been done.

174. No reports have yet been made to governing bodies on the past or continuing results of the Staff Incentive Programme. An internal staff journal did report in November 1987 that, over a three-year period, 167 proposals from staff had been received. Sixteen were selected for recognition and implementation, but the actual results of applying these proposals have not been reported. This level of participation and results - about 55 suggestions and 5 accepted improvements per year from 13,000 staff - seems quite low compared to similar suggestion programmes widely and successfully used in organizations in Europe and elsewhere. It may occur because the programme offers little tangible reward to staff for cost-saving suggestions and has received little subsequent publicity after it was first introduced.

175. In the light of this apparent policy shift away from management improvement achieved through central technical staffs to a reliance on staff members themselves, it should be noted that the Secretariat has a long-acknowledged management skills problem. In its comments on the establishment of an earlier Management Improvement Programme in 1978, ACABQ noted with some concern

the difficulties of establishing in-house management training courses to "create and sustain a management climate" in the Secretariat 206/. Unfortunately, in 1986 the Secretary-General once again had to cite the need for improved Secretariat management "at all levels. He stated that a "principal task" for him would be "to ensure in future that management skills are given high priority in recruitment and in training" 207/. In 1987 he further acknowledged the need for effective training in such areas as computer systems and "modern management skills", and the EDP evaluation for CPC underlined the need to develop a staff training policy and programme for effective use of word processing and information technology 208/.

176. In a fourth administrative area, JIU reported in early 1985 that the United Nations lacked proper policy planning and control of computerized information systems development, and recommended urgent corrective action 209/. Only in June 1986 did the Secretary-General establish a high level Technological Innovations Board to set policy and standards for a United Nations automation programme and, inter alia, make periodic reviews of the programme's impact on staff productivity, and report to him on programme progress and results obtained 210/. However, it does not seem that any such assessments have been made: the in-depth evaluation of EDP services presented to CPC in 1987 (which had been scheduled in 1984) found that the Secretariat had not adequately identified opportunities to use new technology to increase United Nations productivity, nor had it evaluated the results of the technology already in place 211/.

177. Fifth and finally, the Secretariat has not been very responsive to external analyses and recommendations made for management improvement, as illustrated by several recent JIU reports.

(a) The Secretariat, as already noted, made no comment or commitment to action on JIU's 1985 recommendations that it implement past General Assembly and CPC requests to define and establish the internal evaluation system and units, and a specific set of Central Evaluation Unit functions (see paras. 140-145).

(b) The March 1985 JIU report on changing computer use observed that, in contrast to other organizations of the system, the United Nations had no established policies, standards and process for computerized systems development but urgently needed them (the Board of Auditors and ACABQ made the same criticisms during 1983-1984). However, Secretariat comments on this report were only issued 19 months later in October 1986, over a year beyond the deadline established by the JIU Statute 212/. Meanwhile, the Secretary-General proposed a major reorganization of EDP and systems functions in DAM (at the very end of the budget approval process in December 1985), with no mention that a JIU report and recommendations on this topic were also before the Assembly 213/. The October 1986 comments argued that systems planning and control needs would be taken care of by the programme performance reporting process; yet the 1986 programme performance report made no mention at all of computer division activities. Further, although the JIU report had specifically urged in 1985 that corrective action not await the EDP in-depth evaluation scheduled for 1987, this 1987 report only confirmed the JIU findings and found that the situation had worsened 214/.

(c) In a 1981 report on the Economic Commission for Africa and in the 1985 computer use report, JIU recommended strengthened management services skills and capacities in Addis Ababa, Geneva and other non-Headquarters locations to deal with significant management systems and improvement problems. The Secretary-General's comments on the former report stated that AMS in New York was the only unit to handle management improvement functions 215/. On the latter report he promised to review UNOG needs "at the first opportunity", but

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stated that other field office needs would be met by "enhanced communication systems" 216/. Subsequently, however, the problems of management skills and review at non-New York locations have been underscored (see paras. 163, 175), while AMS has been weakened (paras. 170-171). In addition, the 1987 EDP evaluation report confirmed and expanded on the management systems problems which JIU found in Geneva. It also concluded that communication among United Nations offices concerning information systems is "virtually non-existent" 217/.

(d) A 1986 JIU report on the management of interpretation services highlighted specific problems of under-employed interpretation staff and wasted meetings resources caused by disruptions in the United Nations calendar of meetings. JIU recommended adding certain statistics (already available internally) to reports to intergovernmental bodies to improve oversight of conference resource use, an objective stressed in recent General Assembly resolutions and by the 1986 "Group of 18" experts. The Secretariat does prepare an annual report on resource use by a small group of organs which has called more attention to this topic in recent years 218/, but its comments on the JIU report did not address the significant wastage problems in other, larger organs and the corrective reporting actions which JIU had identified 219/.

(e) The Inspector discussed a draft of this report with United Nations officials in New York in September 1987, and sent the draft to them again in November requesting specific updated information and any further comments. As has happened with several recent JIU studies, however, the Secretariat did not respond except for Internal Audit. After waiting for eight weeks, scheduling pressures required that the report be finalized for issuance to intergovernmental bodies and Member States without this additional data.

178. To sum up, there is at present very little systematic reporting to intergovernmental bodies on the programme performance of United Nations administrative and conference service activities. The heavy concentration on oversight of economic and social activities during the past 30 years is only now shifting slightly towards support services. As a result, legislative bodies presently know very little about the progress and results achieved from the \$US 660 million of biennial support service expenditures, amounting to almost half the United Nations regular budget. The present programme performance "output" reporting is still fragmented and superficial. Internal audit and the management improvement and staff incentive programmes do not report to these bodies at all. The (restricted) AMS reports have ceased. And recent Secretariat comments and actions on outside reviews such as those by the JIU have not been very constructive or responsive.

179. The Inspector believes that performance reporting to intergovernmental bodies for these important support services deserves more attention. The biennial self-evaluation summary reporting already recommended for all sub-programmes would considerably improve these bodies' knowledge of support service progress, problems and results. However, the many possibilities for productivity improvement and use of new technology (as identified in the 1985 JIU and 1987 in-depth evaluation reports on computer systems and use) suggest that more can and should be done.

180. The Inspector recommends that the main bodies concerned - the ACABQ, Fifth Committee and Committee on Conferences - consider requesting an annual in-depth review report on management improvement actions and results in a specific support services area. The reviews could be performed by AMS/MAS staff, by a DAM or DCS task force, by external consultants, or by a combination of these groups. The methodology could be somewhat less rigorous than that of the 1987 in-depth evaluation of EDP services, but more extensive than the 1975 analysis of documents reproduction (see para. 23(c)). If the Committee would

carefully select and rigorously review such studies, they would be a powerful, systematic stimulus to continuing improvement and greater efficiency of the extensive United Nations administrative and conference activities.

G. External review

181. The various possibilities for performance reporting by the Secretariat are supplemented by performance reporting from outside bodies, principally the JIU and the Board of Auditors. The 20 or so JIU reports cited in this study indicate JIU's work dealing with United Nations units, management systems, and functional areas. The 1986 group of experts recommended that JIU place added emphasis on evaluation reports to intergovernmental bodies and be re-named the Joint Inspection and Evaluation Unit 220/, changes which are presently underway. However, JIU performance reporting on United Nations operations has limits due to JIU's small size (11 Inspectors and 8 professional staff posts) and its responsibilities to also review specialized agency operations, system-wide issues, and inter-agency co-ordination.

182. The group of 14 experts in 1966 recommended not only that JIU be established to help strengthen external control, but also that the external auditors make observations on administration and management as well as financial matters 221/. Over the years the auditors have moved in this direction, particularly in recent years with "systems based" and "value for money" audits. The General Assembly requested in 1985 that they begin submitting an annual summary report on their main observations concerning operations, with responses by executive heads and follow-up comments by the auditors, and this process began with the reporting year ended 31 December 1986 222/. As with the JIU, however, the Board of Auditors' performance analysis role is constrained by limited resources (under the existing operational arrangements the audit staff serve on a part-time basis detached from their national audit services) and also because their primary task remains that of auditing the accounts of the relevant organizations and preparing audit reports to the General Assembly.

183. The possibilities of additional external performance review have often been raised. CPC recommended in 1984 that evaluations of programmes be made by governments to supplement the limited coverage provided by in-depth evaluations (see para. 128). The Evaluation Manual issued in 1986 states that intergovernmental bodies may decide to undertake evaluation studies themselves, or to commission independent external evaluators to make them 223/. And the 1985 JIU evaluation status report found that more than one-third of the United Nations system organizations had had some type of external evaluation study carried out and published in recent years 224/.

184. To overcome the lack of analytical sharpness in reporting to intergovernmental bodies, JIU recommended in 1984 that analytical reporting by existing expert bodies be strengthened and that CPC be able to recruit outside experts to provide independent, critical and constructive analysis and help improve programme conceptions and programming tools 225/. This produced three reactions. First, CPC requested a Secretariat study on the existing expert bodies which provide independent evaluation and advice. Although some delegations had "high hopes" that this might help strengthen programme reporting and CPC oversight work 226/, the resulting Secretariat report apparently was scarcely noticed, perhaps because it provided only a dry recitation of basic data and terms of reference of 28 bodies, without any analysis or discussion 227/.

185. Second, the Secretary-General, while "readily" acknowledging that many Secretariat reports were descriptive, vague, and without new ideas or analysis, disagreed with the JIU recommendations for using outside expertise. He cited procedural problems in the proposal made for CPC use of outside experts, while stating that outside expertise would be used when necessary in evaluation - but

only for developing programming and evaluation tools 228/. Third, "many delegations" in CPC in 1985 found these JIU recommendations "unacceptable", arguing that independent reviews and points of view should still be sought from within the Secretariat wherever possible 229/. Thus, even in CPC in a two-year period, there have been calls both for and against the use of outside expertise to analyze United Nations programme performance.

Annex I

EVOLUTION OF PROGRAMME PERFORMANCE REVIEW AND REPORTING, 1950-1987

1. Performance information has been a persistent concern in United Nations governing body discussions, General Assembly and other resolutions, and reports of the Secretary-General and of outside experts for many years. While the objectives sought have remained essentially the same, the long history of actions taken or proposed can be divided into four very general time periods.

A. Early efforts (1950-1964)

2. The quest for effective review of United Nations performance can be traced back to at least 1950. At that time the General Assembly stressed the need for careful programme reviews to effectively use available resources 230/. Subsequently in 1953, the Secretary-General made a comprehensive review of the work and structure of the Secretariat. This "evaluation process" and the subsequent reform actions sought to concentrate efforts and resources on those priority programmes which an international organization could "perform efficiently and effectively", avoid a "dangerous" dispersion of these resources over a widespread "miscellany of projects" 231/, and launch "a continuing self-criticism as to the way in which various tasks are carried out" 232/.

3. In 1958, in response to "repeated calls by Member States for the concentration of effort on tasks of the highest priority and for the utmost economy in the use of available resources", the United Nations reformed its annual budget format to highlight objects of expenditure and consolidated manning tables 233/. In a 1961 report a Committee of Experts noted Member States' discontent with the high rate of increase in expenditures and demands for services. It called for budgetary stabilization and more effective processes to establish and enforce programme priorities. It also urged actions to achieve closer scrutiny of the total budget by governing bodies, and greater administrative control and analysis of the budget by the Secretariat 234/. In the following year, the General Assembly elaborated on these themes with a call for an integrated programme and budget policy 235/.

4. During the late 1950s and early 1960s, the United Nations also sponsored a series of regional workshops on modern techniques of government financial management and budgetary systems for use in the developing countries. The Secretariat developed and issued a manual on programme and performance budgeting, drawn from these workshops, which called for (a) identifying meaningful programmes and objectives, (b) harmonizing financial accounts with this programme structure, and (c) establishing programme and work measures to evaluate performance 236/.

B. The "Committee of 14" (1965-1974)

5. Confronted in 1965 with a financial crisis caused by disputed peacekeeping operations, the General Assembly established another group of experts (known as the "Committee of 14") to examine the financial situation and procedures for preparing, approving, and overseeing the implementation of budgets. In a pivotal report which has guided efforts ever since, the Committee called in 1966 for "early steps" to develop integrated systems for planning, programming, budgeting and evaluation in each organization of the United Nations system. The Committee stressed the need for programme planning and budgeting to provide a clear picture of objectives and strategies for using the organizations' limited resources. It also urged a corresponding effort to strengthen evaluation processes and internal reviews of operations, with timely reporting every year to governing bodies and Member States on progress made and results obtained 237/.

6. In 1967 the Secretary-General produced a first report on United Nations budget performance in financial terms, but in 1968 he revised the format to provide Member States with "an evaluation of accomplishments in regard to the work programme" 238/. He stated that this change was necessary because the total demands made on the United Nations far exceeded the resources available, thus requiring new measures to ensure real value for money, including the continuing evaluation of operations 239/. Similar reports were made for several more years, but in 1971 they reverted to purely financial documents.

7. Meanwhile, pressure for the establishment of a programme planning and evaluation system continued. The General Assembly had requested the Committee for Programme and Co-ordination (CPC) in 1966 to make a full review of United Nations system economic and social activities to ensure inter alia the maximum concentration of resources, the development of an integrated system of programme planning, and the institution of systematic evaluation procedures 240/. The CPC reported in 1969 that the rapid proliferation of United Nations system programmes would encounter increasing criticism from Member Governments and increasing public disillusionment, unless greater efforts were made through effective review and evaluation to ensure that these programmes met Member State needs and provided concrete benefits. The Committee stressed the need for intergovernmental programming bodies to provide detailed and systematic review and evaluation 241/, a responsibility which the General Assembly subsequently assigned in part to the CPC itself.

8. The CPC was only one of several groups urging reform.

(a) Still another group of experts reported in 1968 on the need for new United Nations budgetary techniques, an effective management service, and a built-in mechanism for continuing budget review and organizational reform 242/.

(b) The "Capacity Study" of 1969 characterized the United Nations system as a highly complex and disorganized machine, badly in need of systematic management procedures and of programming, information, and evaluation processes 243/.

(c) In 1972 the ACABQ cited the need to improve cumbersome United Nations legislative machinery and fragmented decision-making processes, and to revise the budget format which mixed organizational units, objects of expenditure and fields of activity in such a way that Member States could not relate inputs to outputs nor properly decide whether they were getting their money's worth 244/.

(d) JIU reports (in 1969 and 1974) on programme budgeting and medium-term planning observed that the United Nations had fallen behind the large specialized agencies in installing such systems 245/.

9. The Secretary-General acknowledged in 1970 and again in 1972 that the General Assembly and ECOSOC had been seeking the development of an integrated programme planning system for about 10 years. He presented his proposals for a programme budget based on outputs; gradual refinement of planning, programming, control and evaluation techniques; and the establishment of a small programming, planning and evaluation service and a high-level programme and budget review committee in the Secretariat. He felt that this new integrated system would greatly aid governing body decision-making since, in addition to a medium-term plan and a programme budget,

"... the programme formulating bodies would [also] have before them a full report on the implementation and achievement of the previous biennium. Thus, at one time and in the same way [they] could see the past performance, the present proposals and the implications for the future." 246/.

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10. The first United Nations biennial programme budget was produced and approved for 1974-1975, along with the first medium-term plan (a four-year rolling plan, revised every two years) for 1974-1977. Both documents have continued to evolve in this format up to the present, with the exception that the medium-term plan became a fixed-term four-year plan for 1980-1983, and then a fixed-term six-year plan for 1984-1989 and beyond.

11. Performance reporting processes, however, developed much more slowly. Both CPC and ACABQ had criticized performance reporting efforts of the early 1970s and the failure to provide such reporting with the first programme budget and medium-term plan. In his foreword to these documents in 1973, the Secretary-General acknowledged that it had not been possible to "embark upon the careful evaluation of the effectiveness of all existing programmes, the re-assessment of priorities and the possible redeployment of resources". He did state, however, that performance evaluation and the development of evaluation methodologies would be an essential part of future budget procedures 247/.

12. In 1974 the Secretariat produced an interim performance report on the 1974-1975 budget, which it admitted fell short of evaluation since it did not evaluate progress towards stated objectives. Officials cited inadequate internal information systems and the lack of necessary evaluation expertise in the Secretariat as the causes 248/. In the following year, the medium-term plan for 1976-1979 also acknowledged that there was "no systematic evaluation of results", and that this was the "key problem" which the plan did not yet cover 249/. Later in 1975, however, the Secretary-General did produce a report on programme budget outputs, as well as an initial discussion of evaluation considerations, efforts and problems 250/.

C. The "restructuring resolution" (1975-1981)

13. An important new impetus for change came from two further expert groups convened in 1975 to consider possible structural changes. A Working Group concluded that the CPC should be strengthened to serve as the main subsidiary body of ECOSOC and the General Assembly for planning, programming, co-ordination and programme review, and to receive evaluation studies and oversee the development of evaluation procedures 251/. A group of 25 experts also recommended strengthening CPC to provide an effective, co-ordinated review of the many diverse United Nations programmes, and the establishment of a mechanism for continuing supervision and evaluation of programme implementation. These experts observed that

"An essential element of programme budgeting is effective monitoring of programme implementation and appraisal of programme accomplishments, since policy-making bodies need such data in order to be able to make informed and intelligent decisions ...

As things stand now, new activities keep being added to existing ones ... To a great extent, this state of affairs may be attributed to the fact that "work on evaluating the results achieved ... still lies within the realm of theory, and that ... no real check is kept on the secretariats." 252/

14. After more than two years of deliberation by an Ad Hoc Committee, the General Assembly adopted the "restructuring resolution" in 1977 to reshape the economic and social sectors of the United Nations system. Part of the resolution was devoted to enhancing the effectiveness of planning, programming, budgeting and evaluation in the system, including a strengthened role for CPC and measures to improve internal evaluation of programme implementation 253/.

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15. During the next several years, attention focused on improvements to the medium-term planning process, greater clarity in programme budgets, the determination of programme priorities, and efforts to identify marginal, obsolete and ineffective activities. Some interesting experimental attempts at programme assessment and evaluation were made, but reliance gradually shifted to an in-depth evaluation of one selected programme each year for CPC plus a biennial report on the delivery of programme outputs.

16. The Secretary-General acknowledged once again in 1978 that the United Nations had "no systematic evaluation" by programme managers or central services to determine whether a programme or subprogramme was being effectively managed and its resources used efficiently 254/. In 1979 he also analyzed the difficulties encountered in identifying completed and marginal activities as the General Assembly had requested in 1975 255/. These difficulties arose, he stated, because the comprehensive system for programme performance monitoring was only in the first stage of establishment, work programme activities often differed from those in the programme budget, new programme proposals were presented in financial but not in programme terms, and programme information submissions from units were not complete or clear. He concluded, however, that improved programme budget procedures would give a "more solid framework" for the future monitoring of programme performance 256/.

17. Impatient with the lack of progress, the CPC, JIU, ECOSOC and the General Assembly all called for more decisive action. In response to these pressures, the Secretary-General finally established a small Evaluation Unit in early 1980 in the Programme Planning and Co-ordination Office (PPCO) of the Department of International Economic and Social Affairs (DIESA). The new unit supplemented an even smaller Programme Analysis and Evaluation Unit in the Office of Financial Services (OFS), which had been assisting CPC with in-depth evaluation reports. The new DIESA unit was given responsibility for developing methodologies for an internal evaluation system, preparing evaluation system guidelines, and performing in-depth evaluations in the economic and social sectors, while the OFS unit retained responsibility for central monitoring and evaluation in all other (political, legal, humanitarian and common services) areas 257/.

18. In its second reports on the status of evaluation in the United Nations system in 1981, however, the JIU found that the United Nations had not kept pace with most other system organizations in developing an internal evaluation system. JIU recommended that the DIESA unit be strengthened to develop such a system and provide governing bodies with necessary evaluation information 258/. The General Assembly subsequently confirmed its support for evaluation development and JIU's recommendations, called for the "full integration" of evaluation into the programme planning system, and urged that a central monitoring unit be established to determine actual programme delivery and modifications. It also requested the Secretary-General to strengthen the United Nations evaluation systems and units by specifying their responsibilities and tasks; developing evaluation plans, standards and design guidelines; and ensuring systematic use of evaluation findings in the decision-making process 259/.

D. Regulations and rules (1982-present)

19. In the above resolution, the General Assembly also requested the Secretary-General to propose official regulations and rules to govern the entire programme planning system, taking into account its many prior resolutions on an integrated planning, programming and evaluation system. During the next two years, the Secretary-General made proposals which were extensively discussed, particularly in the CPC with Secretariat and JIU assistance. They were revised to clarify the basic purpose of the system, stress the need for integration, and strengthen and expand the initially proposed sections on monitoring and evalua-

tion. The Regulations and Rules were then adopted by the General Assembly 260/ and issued as a Secretary-General's Bulletin in 1984 261/. The Regulations state as their very first aim

"(a) to subject all programmes of the Organization to periodic and thorough reviews," and also

"(h) to establish an independent and effective system for monitoring implementation and verifying the effectiveness of the work actually done";

"(i) to evaluate periodically the results achieved ...".

The regulations go on to identify reports on programme performance and evaluation reports, along with medium-term plans and programme budgets, as the four basic instruments of integrated management in the United Nations and also as the four basic phases in the programme planning cycle.

20. The Secretary-General made several institutional adjustments during this period. In 1982 he established a Programme Planning and Budgeting Board (PPBB) to oversee an integrated programme planning process (although, as its name indicates, it gave little attention to evaluation systems). He also responded to the wishes of CPC and the General Assembly by establishing a small Central Monitoring Unit (CMU), although it was only staffed on a part-time basis by three people from three different Secretariat offices 262/.

21. However, a 1983 report which the General Assembly requested on evaluation status showed that little progress had been made in establishing key elements of an evaluation system or in integrating it into programme planning, and that the few scattered evaluation units could not carry out even minimal evaluation tasks without being strengthened 263/. The CPC criticized the lack of responsiveness of this report, and the General Assembly stated that it "deplores the continuing failure to implement" its 1981 resolution 264/. Both bodies reiterated the need for a strengthened and comprehensive evaluation system. In a follow-up report in 1984 265/, the Secretary-General reported that only a few temporary posts could be redeployed for evaluation work in the 1984-1985 biennium. He promised to propose "permanent solutions" for strengthening evaluation in the 1986-1987 programme budget, but this did not occur.

22. In 1985, at the behest of yet another outside expert group 266/, his own internal task force on administrative reform 267/, and continuing pressure from the CPC, JIU and the General Assembly, the Secretary-General made two more institutional adjustments. The small central evaluation units in DIESA and OFS were finally combined into a new - but even smaller - Central Evaluation Unit (CEU) in DIESA, with responsibilities for evaluation system development, oversight, and in-depth evaluation work for the entire United Nations Secretariat. The Central Monitoring Unit was also given two permanent staff 268/.

23. The third JIU reports on the status of evaluation found in 1985 that most of the organizations of the United Nations system had made considerable progress in systematically using both built-in self-evaluation and in-depth evaluation. JIU encouraged them to further improve information on performance through expanded monitoring, evaluation and other assessment coverage; strengthened management systems support; and quality control measures. The JIU concluded, however, that the United Nations was still locked into the initial stages of evaluation system development, had fallen even further behind the other organizations than it was in 1981, and had not achieved "integrated management" because results were not being assessed in order to improve future programmes and decision-making.

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24. The JIU recommended that the Secretary-General and the PPBB follow through on three important tasks already requested by CPC and the General Assembly: (a) clarification of the scope and further development of the overall United Nations evaluation system; (b) assessment of the responsibilities and capacity of the CEU; and (c) improved performance information provided by the CMU 269/. In his comments on these JIU reports, the Secretary-General fully supported the general recommendations for improving evaluation in the United Nations system and provided clarification on certain points, but his report did not respond to the above recommendations which JIU had made 270/.

25. Many critical comments were made in the Fifth Committee in 1985 about the inadequacy of United Nations information on programme performance. The Secretary-General concurred that "much remains to be done to establish monitoring and evaluation on a systematic and uniform basis throughout the Secretariat" 271/. In addition, the Under-Secretary-General for Administration and Management, observing that 46 delegations had made statements in the general debate on the programme planning and budgeting agenda items, stated that

"Here is a fundamental and, I hope, fruitful avenue for discussion at the current session ... Member States ... have stressed the need to be told, more clearly and more extensively than heretofore, what has been the programmatic performance of the Secretariat, which outputs have been delivered, and with which result ...

Let us strengthen the monitoring and evaluation functions ... Let us say clearly and dispassionately what has been done and with which result, and equally what has not been done and why ... Let us produce more analytical performance reports ...

On the part of the Secretariat, better analysis, greater candour and transparency and, of course, fuller coverage in ... monitoring and evaluation. On the part of Member States, and on the basis of monitoring and related performance reports, a concerted effort towards programme concentration. These joint actions could constitute a significant move towards reform and improvement ... by permitting a more informed choice on priorities and on the allocation of resources ... I find the essential problem one of better and more transparent information, thus permitting better decisions" 272/.

26. Based on this "intensive discussion", the General Assembly once again reiterated "the necessity of reinforcing the monitoring and evaluation capacity of the United Nations so as to provide Member States with a basis for more informed decision-making" 273/. Events during 1986 and 1987, however, did not provide much encouragement.

(a) The Secretary-General submitted - as the very last major programme to come under the medium-term plan for 1984-1989 - a draft chapter on programme planning and co-ordination, which repeated that much remained to be done to better use and integrate programme performance reporting, and to establish and maintain an internal evaluation system 274/.

(b) The most recent group of outside experts - the "Group of 18" - stated as had its many predecessors that monitoring and evaluation were of "particular importance", but devoted most of its attention to planning and budgetary issues 275/.

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(c) The biennial programme budget for 1986-1987 states that "special attention" will be given to programme performance monitoring and the development of the evaluation process 276/. However, this only repeats the same commitments which were given in each of the preceding programme budgets for 1980-1981, 1982-1983, and 1984-1985.

(d) The Secretariat did issue an Evaluation Manual in late 1986 after several years of preparation, but stated that the self-evaluation system would only be selectively applied and tested through 1989, and incorporated fully in the programme planning process beginning with the next medium-term plan for 1990-1995 277/.

(e) The most recent Secretary-General's status report on strengthening evaluation deferred to the 1985 JIU report's assessment of (very limited) United Nations progress. It did observe, however, that regular budget resources for evaluation had not really changed since 1983, which did not seem to match "the importance accorded both by the General Assembly and the Secretary-General to the evaluation function as an inherent part of the planning and programming cycle" 278/.

(f) In July 1986 ECOSOC had transmitted a draft resolution to the General Assembly for action, expressing full support for implementation of Assembly resolutions on the need for internal evaluation, and endorsing in particular JIU's general recommendations of 1985 for fully integrating internal evaluation into United Nations management operations 279/. Because of a crowded agenda due to the financial crisis, however, the Fifth Committee postponed consideration of current JIU reports until the 1987 Assembly session.

(g) In February and July 1987 the Secretary-General announced further reorganizations of the monitoring and evaluation functions, the fifth and sixth since 1980, which placed all basic programme planning, budget, monitoring and finance (and presumably evaluation) functions in a single office in the Department of Administration and Management 280/. While this consolidation had been urged for several years, it did not provide for any strengthening of the small central monitoring and evaluation unit staffs.

27. This summary of almost four decades of efforts to improve decision-making on United Nations programmes shows several fairly clear patterns. The General Assembly, other intergovernmental bodies and outside expert groups have persistently called for more and better information on programme choices and on programme results and the Secretariat has agreed to provide it. There has been considerable progress on the "input" side - the preparation and presentation of proposed medium-term plans and programme budgets - although greater clarity, substantive content, and precision are still needed.

28. On the "output" side, however - reporting to intergovernmental bodies on programme performance - there is an acknowledged but serious lag which actually seems to have grown larger over the years. In concept, the United Nations has an integrated set of programme planning, budgeting, monitoring and evaluation instruments. In practice, however, the lack of adequate review information on programme performance and results seriously weakens the entire decision-making process.

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Annex II

SAMPLE OF PROPOSED ONE-PAGE SUBPROGRAMME REPORTING FORMAT

Section --. Department of -----.

PROGRAMME 1. _____
Subprogramme 2. _____

2.4 (Programme element) _____

Intergovernmental objective: _____

Secretariat objectives: _____

2.1 (Programme element) _____

Progress toward achievement of
subprogramme objectives

2.2 (Programme element) _____

2.3 (Programme element) _____

Analysis of subprogramme outputs

| | |
|-------------------|------------|
| Programmed | xx |
| Implemented | x |
| Departures | x |
| Added outputs | x |
| Percentages A,B,C | xx, xx, xx |

Notes

1/ "Third report on evaluation in the United Nations system: Integration and use", JIU/REP/85/11, document A/41/202 of 7 March 1986, and "Status of internal evaluation in organizations of the United Nations system", JIU/REP/85/10, document A/41/201 of 7 March 1986, section I.

2/ "Summary records", General Assembly, Fifth Committee, document A/C.5/40/SR.22 of 6 November 1985, paras. 3-5, 7, 15, 20 and 22, and A/C.5/40/SR.23 of 6 November 1985, paras. 12-13, 38, 48.

3/ "Statement" before the Fifth Committee, 12 November 1985, paras. 9, 11, 14, 18.

4/ "Programme planning", General Assembly resolution 40/240 of 18 December 1985.

5/ "Third report", op. cit., A/41/202, paras. 90-118, 161.

6/ See, for example, "Annual report of the Secretary-General on the work of the Organization 1 July 1953-30 June 1954", document A/2663, 1954, and the last full report, document A/31/1, 1976.

7/ "Budget performance of the United Nations for the financial year 1967: Report of the Secretary-General", document A/7125 of 26 June 1968 et. seq.

8/ "Progress report of the Secretary-General on the programme budget for the biennium 1974-1975", document A/9606, 1974, and "Budget and programme performance of the United Nations for the biennium 1974-1975", document A/10035 of 13 November 1975.

9/ "Addendum on programme evaluation", document A/10035/Add.1 of 4 November 1975, Chapter III, "Examples of the costs and benefits of United Nations activities".

10/ "Medium-term plan for the period 1976-1979", document A/10006/Add.1, 1975, Part III, "Special analyses and evaluations".

11/ "Medium-term plan for the period 1978-1981", Volume II, "Programme assessment exercise", document A/31/6/Add.1, 1976.

12/ "Programme evaluation for the biennium 1974-1975: Report of the Secretary-General", document E/AC.51/80 of 12 April 1977 and Add.1-4.

13/ "The identification of activities that are completed, obsolete, of marginal usefulness or ineffective: Report of the Secretary-General", document A/C.5/33/13 of 15 November 1978.

14/ "The identification of activities that are completed, obsolete, of marginal usefulness or ineffective: Report of the Secretary-General", document A/C.5/34/4 of 15 August 1979.

Notes (continued)

15/ "Proposed medium-term plan for the period 1980-1983", Volume I, Chapter 2, "The planning process in the United Nations", document A/33/6/Rev.1, 1978, paras. 2.24-2.25.

16/ "Report on programming and evaluation in the United Nations" (JIU/REP/78/1), document A/33/226 of 1 September 1978 and Add.1 and 2.

17/ "Medium-term plan for the period 1980-1983", General Assembly resolution 33/118 of 19 December 1978.

18/ "Programme performance of the United Nations for the biennium ...: Report of the Secretary-General": "1978-1979", documents A/C.5/35/1 and Add.1 of 19 March and 18 April 1980; "1980-1981", document A/37/154 of 26 March 1982; "1982-1983", documents A/39/173 and Add.1 of 13 April and 27 April 1984; and "1984-1985", documents A/41/318 and Add.1 and Corr.1 of 8 and 9 May and 12 June 1986.

19/ "Regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation", document ST/SGB/204 of 14 June 1984 (re-issued in 1987 as ST/SGB/PPBME Rules/1(1987)), 14 June 1984, Preamble, Regulations 1.1, 3.5, 4.4, 4.5 and rules 104.4, 104.5.

20/ "Report of the Committee on the Reorganization of the Secretariat: Note by the Secretary-General", document A/7539 of 27 November 1968, paras. 49-50.

21/ "Medium-term plan for the period 1984-1989", documents A/37/6 of 1983, Add.1, 2 and 3 of 1984, 1986 and 1987, and A/39/6 of 1984 and A/41/6 of 1986.

22/ "Economic and social research and policy analysis in the United Nations system: Report of the Secretary-General", document E/AC.51/1986/7 of 2 April 1986, para. 60.

23/ "Programme performance ... 1982/1983", op. cit., A/39/173, Table 1, footnote a/.

24/ "Report on the Economic Commission for Africa: Regional programming, operations, restructuring and decentralization issues", JIU/REP/82/1, document A/37/119 of 18 March 1982, paras. 11-17.

25/ "Report of the CPC ...", document A/34/38, 1980, paras. 212-214.

26/ "Status of internal evaluation", op. cit., A/41/201, paras. 86-92.

27/ "Report of the United Nations High Commissioner for Refugees", document A/41/12 and Add.1, 1986.

28/ "Report on UNRWA", JIU/REP/83/8, document A/38/143 of 1 August 1983 and Add.1 of 15 November 1983.

Notes (continued)

29/ "Report of the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 1 July 1985-30 June 1986", document A/41/13 and Add.1, 1986.

30/ "Programme performance ... 1984-1985", op. cit., A/41/318/Add.1, pages 13, 17, 19, 20, 25, 29, 34, 40, 43, 48, 56.

31/ Ibid., A/41/318, paras. 9-10.

32/ "United Nations technical co-operation activities: Report of the Secretary-General", document DP/1987/45 of 8 May 1987 and Add.1-3.

33/ "Evaluation" and "United Nations technical co-operation activities", UNDP Governing Council decisions 86/28 and 86/36 of 27 June 1986.

34/ "Implementation of the recommendations made by the CPC ... on the work of the DTCD: Report of the Secretary-General", document E/AC.51/1987/7 of 2 April 1987, paras. 22-27.

35/ "Status of internal evaluation", op. cit., A/41/201, sections I.D and VII.

36/ "Report on programming and evaluation", op. cit., document A/33/226, pages 30-32, 44-45, and Add.1 and 2, paras. 45-49 and 22-23.

37/ "The identification of activities", op. cit., A/C.5/33/13, para. 19.

38/ "Report of the CPC ...", document A/37/38, 1982, paras. 18-30.

39/ "Programme performance", op. cit., A/41/318, para. 7.

40/ "Report of the CPC ...", document E/5273 of 13 April 1973, paras. 7-14.

41/ "Medium-term plan ...", op. cit., resolution 33/118.

42/ "Report of the CPC ...", document A/34/38, 1980, para. 202.

43/ "ACABQ: First to thirty-third reports on the programme budget for the biennium 1980-1981", document A/35/7 and Add.1-32, 1981, paras. 17-36.

44/ "Situation with regard to the preparation and submission of the proposed programme budget for the biennium 1984-1985", ECOSOC resolution 1983/51 of 28 July 1983.

45/ "Methods, procedures and timetable followed in the preparation of the proposed programme budget for the biennium 1984-1985: Report of the Secretary-General", document A/C.5/38/7 of 17 August 1983, paras. 16-22.

Notes (continued)

46/ "United Nations: Financial report and ... Report of the Board of Auditors", Volume I, document A/41/5, 1986, paras. 7, 37-43.

47/ "ACABQ: First report on the proposed programme budget for the biennium 1986-1987", document A/40/7, 1985, paras. 10-13.

48/ "Report of the CPC ...", document A/41/38, 1986, para. 69.

49/ "Administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency: Report of the ACABQ ...", document A/38/515 of 18 October 1983, paras. 45-51.

50/ "Procedures for proposed programme budget review: Report of the Secretary-General", document A/37/207 of 26 April 1982, para. 13.

51/ "Report of the Working Group on United Nations Programme and Budget Machinery", document A/10017 of 17 June 1975, para. 65.

52/ "Review of the intergovernmental and expert machinery dealing with the formulation, review and approval of programmes and budgets: Note by the Secretary-General", document A/9816 of 31 October 1974.

53/ "Medium-term plan ... 1978-1981", op. cit., A/31/6/Add.1, paras. 6-11.

54/ "Budget and programme performance", Addendum ...", op. cit., A/10035/Add.1, paras. 7-13.

55/ "Form of presentation of the United Nations budget and the duration of the budget cycle: Report of the Secretary-General", document A/C.5/1429 of 20 April 1972, paras. 23-24.

56/ "In-depth study of the planning process: Report of the Secretary-General", document E/AC.51/97 of 21 March 1979, paras. 37-50.

57/ "Medium-term planning in the United Nations" and "Medium-term plan for the period 1980-1983", General Assembly resolutions 34/224 of 20 December 1979, para. 2 (f) and 35/9 of 3 November 1980, para. 5.

58/ "Reporting to the Economic and Social Council", JIU/REP/84/7, document A/39/281 of 31 May 1984, paras. 49-61, and Add.1.

59/ "Reporting to the Economic and Social Council: Comments of the Secretary-General", document A/39/281/Add.2 of 6 July 1984, paras. 21-22, and "Further comments ...", document A/40/284 of 10 May 1985, paras. 51-57.

60/ "Report of the CPC ...", document A/41/38, 1986, paras. 16-41.

61/ "Improvement of the work of the CPC ...: Note by the Secretary-General", document E/AC.51/1986/13 of 15 April 1986, paras. 26-29, 41-44.

Notes (continued)

62/ "Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations", document A/41/49, 1986, paras. 16-24.

63/ "Review of the efficiency of the administrative and financial functioning of the United Nations", General Assembly resolution 41/213 of 19 December 1986.

64/ "Preparation of the next medium-term plan: Note by the Secretary-General", document A/42/515 of 2 September 1987, paras. 1-9 and Annex.

65/ "Enlarged Committee for Programme and Co-ordination: Final report", document E/4748 of 2 October 1969, paras. 5-7.

66/ "Medium-term plan for the period 1976-1979", op. cit., A/10006/Add.1, paras. 10-16.

67/ "Report of the CPC ...", document A/32/38, 1977, paras. 233-240.

68/ "Methods and procedures for the provision of statements of programme implications to the General Assembly: Report of the Secretary-General", document E/AC.51/1983/11 of 20 May 1983; "Experience gained in the provision of statements of programme budget implications ...", document A/40/262 of 23 April 1985; and "Further experience gained ...", document A/41/226 of 21 March 1986.

69/ "Report of the CPC ...", op. cit., A/41/38, paras. 154-156.

70/ "Programme performance ... 1982-1983", op. cit., A/39/173, Tables 2 and 3, paras. 44-50.

71/ "Report of the CPC ...", document A/39/38, 1984, paras. 156-161.

72/ "Programme performance ... 1984-1985", op. cit., A/41/318, Annex I and para. 5.

73/ "Report on the setting of priorities and the identification of obsolete activities in the United Nations", JIU/REP/81/7, document A/36/171 of 10 April 1981 and Add.1 of 27 October 1981, paras. 22-33, 102.

74/ "Setting explicit priorities among United Nations programmes: Report of the Secretary-General", document A/C.5/36/1 of 10 April 1981, paras. 48-58 and Annex.

75/ "Programme planning", General Assembly resolution 36/228 of 18 December 1981.

76/ "Operation of the new system for setting priorities", document A/C.5/39/1 of 16 February 1984, paras. 10-22, 30.

Notes (continued)

- 77/ "Improvement of the work of the CPC ...", op. cit., E/AC.51/1986/13, paras. 7-29, 41-44.
- 78/ "Report of the Group ...", op. cit., A/41/49, paras. 62-64.
- 79/ "Report of the CPC ...", op. cit., A/41/38, para. 39.
- 80/ "Report of the Group ...", op. cit., A/41/49, para. 68.
- 81/ "Operation of the new system ...", op. cit., A/C.5/39/1, paras. 14-22 and Annex II.
- 82/ "Programme performance ... 1982-1983", op. cit., A/39/173, paras. 42-43, Table 4.
- 83/ "Programme performance ... 1984-1985", op. cit., A/41/318, Annexes II.B and III.
- 84/ "Identification of activities ...", op. cit., A/C.5/34/4.
- 85/ "Programme performance ... 1978-1979", op. cit., A/C.5/35/1, Part II, paras. 9-12.
- 86/ "Identification of activities that have been completed or are obsolete, of marginal usefulness or ineffective: Report of the Secretary-General", document A/C.5/35/40 of 14 November 1980, paras. 1-2, 52-54, and Add.1.
- 87/ "Special review of the ongoing work programme of the United Nations: Report of the Secretary-General", document A/36/658 of 2 December 1981.
- 88/ "Updating of the special review of the ongoing work programme of the United Nations: Report of the Secretary-General", document A/C.5/37/51 of 24 November 1982, paras. 7-20.
- 89/ "Special review of the ongoing work programme of the United Nations", General Assembly resolution 37/242 of 21 December 1982.
- 90/ "Identification of activities ...", op. cit., A/C.5/35/40, para. 21.
- 91/ "Programme performance ... 1978-1979", op. cit., A/C.5/35/1, Part II, paras. 18-23.
- 92/ "Proposed programme budget for the biennium 1984-1985", Volume I, document A/38/6, 1983, paras. 3-7, Annex XI; and "Proposed programme budget ... 1986-1987", document A/40/6, paras. 6-8 and Annex IX.
- 93/ "Programme performance ... 1982-1983", op. cit., A/39/173, paras. 9 (f), 29, 48-49, and Tables 2 and 4; and "Programme performance ... 1984-1985", op. cit., A/41/318, Annexes I and II.B.

Notes (continued)

- 94/ "Report of the CPC ...", op. cit., A/41/38, para. 61.
- 95/ "CPC ... Report ... first session", ECOSOC Official Records, Supplement No. 9, 1967, para. 12.
- 96/ "Form of presentation of the United Nations budget and the duration of the budget cycle: Report of the ACABQ ...", document A/8739 of 10 July 1972, paras. 4, 33-42, 64-69.
- 97/ "Report of the Group ...", op. cit., A/41/49, paras. 65-68.
- 98/ "Presentation of the United Nations budget: Implementation of the budget: Report of the Secretary-General", document A/C.5/33/11 of 27 September 1978.
- 99/ "Methodology for the preparation of the proposed programme budget for the biennium 1980-1981", document A/34/6, Add. of 21 September 1979, and "Proposed programme budget ... 1986-1987", op. cit., A/40/6, paras. 13-25.
- 100/ "ACABQ, First to Thirty-third reports ... 1980-1981", op. cit., A/35/7, paras. 21-27.
- 101/ "Report of the CPC ...", op. cit., A/41/38, para. 53.
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